

PRIVATE & CONFIDENTIAL

Independent Auditors' Report

And

Audited Financial Statements

Of

Bangladesh Power Development Board (BPDB)

As at and for the year ended 30 June 2022

K.M.ALAM & CO.
Chartered Accountants
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Chartered Accountants
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Bangladesh Power Development Board
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Financial Year: 2021-2022

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INDEPENDENT AUDITORS' REPORT

TO

BANGLADESH POWER DEVELOPMENT BOARD

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of **Bangladesh Power Development Board (BPDB)**, for the year ended **30 June, 2022**, which comprise the statement of financial position as at **June 30, 2022**, the statement of profit or loss and other comprehensive income, & 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report the accompanying Financial Statements give true and fair view, in all material respects of the Financial Position of the BPDB as at 30th June, 2022, and of its Financial Performance and its Cash Flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. Note No. 5.00 of financial statements regarding Property, plant and equipment for the year ended June 30, 2022, the carrying amount BDT 682,621,773,285/- included the transmission assets BDT 32,332,419,044/- which was transferred to Power Grid Companies of Bangladesh (PGCB) against consideration with equity shares according to the vendor agreement 31 December 2002. No existence of such transmission assets could be found under the control and ownership of BPDB. The reported BDT 32,332,419,044 was recognized in Property, plant and equipment under transmission assets against revaluation reserve in the financial statement before transfer of title, risk and rewards of transmission assets to the PGCB. The transfer took place at cost of the transmission assets without any revaluation as agreed by both parties but BPDB not yet derecognize the value of transmission assets and revaluation reserve although recognized the value of Investment in PGCB- Share as a result financial statement is overstated by BDT 32,332,419,044/- against Property, plant and equipment and revaluation reserve is also overstated, which constitutes a departure from the Accounting Standard - 16 "Property, Plant & Equipment". If the derecognition would consider in the financial statements, the Equity would stand at BDT 26,800,738,707 instead of reported balance of BDT 59,133,157,751.
2. Note No. 9.00 of financial statements regarding inventory for the year ended June 30, 2022, the carrying amount of inventories is BDT 37,183,789,187 but the Management has not stated the inventories at the lower of cost and net realizable value and the valuation statement was also not made with the compliance of IAS-2 (Para-9), which constitutes a departure from the Accounting Standard - 2 "Valuation of Inventories".



- Note No. 22.00 of financial statements regarding Accounts payable for the year ended June 30, 2022 BDT 306,320,637,479/- which included BDT 1,02,38,52,164/= payable to PGCBL against wheeling charge but the annual audited financial statement of the PGCBL reported BDT 5,161,958,013/- as accounts receivable from BPDB as on 30 June 2022. The financial statements were prepared without considering the reconciliation impact of the wheeling service received from PGCBL.

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

Emphasis of Matter (s)

We draw attention to:

- Reference to schedule M of the financial statement, the financial statement and other financial information of RAO, Project & others offices of Bangladesh Power Development Board (BPDB) for the year ended 30 June 2022 have been audited by other auditors, whose financial statements, other financial information and auditor's reports have been furnished to us by the management. We fully rely on those charged with governance and another auditors audit report. Therefore, we did not conduct audit of the financial statements and other financial information, in respect of the RAO, Project & others offices of Bangladesh Power Development Board (BPDB) to form our opinion except review of the reports.
- Referred to the financial statements regarding Property, plant and equipment for the year ended June 30, 2022, after recognition as an asset, the BPDB measured the carrying value of an item of property, plant and equipment according to the revaluation model. IAS-16 (Para-34) states that "The frequency of revaluations depends upon the changes in fair values of the items of property, plant and equipment being revalued. When the fair value of a revalued asset differs materially from its carrying amount, a further revaluation is required. Some items of property, plant and equipment experience significant and volatile changes in fair value, thus necessitating annual revaluation. Such frequent revaluations are unnecessary for items of property, plant and equipment with only insignificant changes in fair value. Instead, it may be necessary to revalue the item only every three or five years". BPDP conducted revaluation of PPE as at 30 June 2017 but not yet conducted further although five years already expired which constitutes a departure from the Accounting Standard - 16 "Property, Plant & Equipment".

In addition, no property, plant and equipment register capturing detail particulars of assets at item level was maintained by BPDB to support the reported property, plant and equipment balance. Moreover, BPDB has never performed any impairment test of its Property, Plant & Equipment which is also a noncompliance of IAS 36.

However, the management confirmed through management representation letter that a project titled IVVR is under process to implement the revaluation model for assets revaluation and codification capturing the detail particulars of all assets under property, plant and equipment at each item level.



3. According to IAS- 28: Investment in associates gives the entity significant influence but not control and such investment is not more than 50% and not less than 20% of the total share capital of the invested entity. Note No. 7.00 of financial statements for the year ended June 30, 2022, the carrying amount BDT 71,928,879,320/- shown against Investments has been considered as investment in associates by BPDB though the investment made in multiple companies like PGCB, APSCCL, NWPGL, NESCO etc. is more than 50% of the share capital of those companies. BPDB has never performed any entity level assessment for the application of IFRS 10- "Consolidation of Financial Statement".
4. Note No. 11.00 of financial statements regarding Trade Receivable for the year ended June 30, 2022, the receivables from bulk customers have been considered as good and collectible and no bad debts were recognized and disclosed in the financial statements by the management although BDT 1,64,00,00,000/- reported as accounts receivables from DPDC (Former DESA) has not been collected since long. However, it is confirmed through management representation letter that the receivable amount from DPDC (Former DESA) is collectible and as result no provision was made in the financial statements. Provision for bad debts was considered for receivable against general customers only. The balances are confirmed by the management through books of record and we did not receive any feedback against our direct confirmation letter.
5. Note # 15.00 to the financial statements, Cash at Bank for BDT 38,651,580,826, long pending reconciling items involving notable amount were noticed in the bank reconciliation statements of multiple bank accounts which have been carried forward years after year without any adjustment.
6. Note # 16.00 & 20.00 to the financial statements, the BPDB has disclosed loan recognition policy and 'Term loan-interest bearing' comprising of the loans provided by the development partners, loan taken from the Government of Bangladesh, and loans from power sector development fund. The balances are confirmed by the management through books of record but we could not verify the existence through balance confirmation as the loan documents was not available to us for direct confirmation.
7. Reference to note no. 18.07, BPDB recognized employees GPF Account (Code 355) obligation at BDT 5,221,385,900/- but reference to note no. 14.00 (schedule D), the investment amount was recognized at BDT 4,840,095,150/- whereas investment shortfall amount is BDT 381,290,750/-. The shortfall amount is confirmed by the management through management representation for further investment.
8. Note no. 22.00 related to trade and other payable accounted for BDT 3,06,32,06,37,479/- in the statement of financial position as at 30 June 2022. The balances are confirmed by the management through books of record and we did not receive any feedback against our direct confirmation letter.
9. Note # 29.00 & 30.00 (Office Rent) regarding the implementation of IFRS-16, BPDB had obtained rent facility of some office building / space for a period more than 12 months and classified as short term considering the rental value very low comparing to the operation of BPDB. Therefore, they did not recognize Right-of-Use of asset and corresponding lease liability. Further clarification has been made in the policy Note 2.7. However, they have recognized it as rental expense.

Our opinion is not modified in respect of the above matters.



Other Information

Management is responsible for the other information. The other information comprises all the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

After going through the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the board of directors of the BPDB.

Key Audit Matters

Key audit matters are those matters that, in our professional judgments, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

Revenue Recognition	
Risk Description	Our Response
The revenue during the year represents revenue mainly arising from electricity sell, connection fee & sale of scrap material. We have identified the head 'revenue' as a key audit matter because revenue is one of the key performance indicators of the BPDB and therefore there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations. There is also a risk that revenue may be overstated through misstatement of the measurement units.	We relied on the audit reports of 56 offices (RAO, project & others) which audited by other auditors (Schedule M). Our audit included the following procedures: We checked the process to get assurance that revenue has been recognized at the correct time and evaluation of recognition, measurement, presentation and disclosures in the financial statements including testing of certain internal controls within the revenue process.



Measurement of deferred tax liabilities	
Risk Description	Our Response
<p>The BPDB reported net deferred tax liabilities totaling BDT 33,951,459,253 as at 30 June 2022.</p> <p>Significant judgment is required in relation to deferred tax liabilities as their adjustment is dependent on forecasts of future profitability over a number of years.</p>	<p>We obtained an understanding, evaluated the design and tested the operational effectiveness of the BPDB key controls over the recognition and measurement of deferred tax liabilities and the assumptions used in estimating the BPDB future taxable income.</p> <p>We also assessed the completeness and accuracy of the data used for the estimations of future taxable income.</p> <p>We involved personnel enriched with the knowledge of taxation to assess key assumptions, controls, recognition and measurement of deferred tax liabilities.</p> <p>We also assessed the appropriateness of presentation of disclosures against IAS 12 Income Tax.</p>
Legal and regulatory matters	
Risk Description	Our Response
<p>The BPDB has several legal proceedings, claims and government investigations and inquiries pending that expose it to significant litigation and similar risks arising from disputes and regulatory proceedings. Such matters are subject to many uncertainties and the outcome may be difficult to predict. These uncertainties inherently affect the amount and timing of potential outflows with respect to the provisions which have been established and other contingent liabilities. Overall, the legal provision represents the BPDB best estimate for existing legal matters that have a probable and estimable impact on the BPDB's financial position.</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> • We obtained an understanding, evaluated the design and tested the operational effectiveness of the BPDB key controls over the legal provision and contingencies process. • We enquired to those charged with governance to obtain their view on the status of all significant litigation and regulatory matters. • We enquired of the BPDB's internal legal counsel for all significant litigation and regulatory matters and inspected internal notes and reports. We did not receive any formal confirmations from external counsel. • We assessed the methodologies on which the provision amounts are based, recalculated the provisions, and tested the completeness and accuracy of the underlying information. • We also assessed the BPDB's provisions and contingent liabilities disclosure.

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

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



Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

Signed for and on behalf of

K.M. Alam & Co.
Chartered Accountants



Kazi Ahmmad Monowar FCA
Engagement Partner

Enrollment No: 822

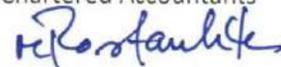
DVC No. **2212180822AS998089**

Dated: 14 DEC 2022
Dhaka



Signed for and on behalf of

Dewan Nazrul Islam & Co.
Chartered Accountants



Mohammad Rostam Hossain FCA
Engagement Partner

Enrollment No: 1340

DVC No.



IFRS Ref.

Bangladesh Power Development Board
Statement of Financial Position
As at 30 June 2022

IFRS Ref.	Particulars	Notes	Amount in BDT	
			30-Jun-22	30-Jun-21
	Assets			
	Non-current assets			
IAS 1.56	Property, plant and equipment (PPE), net	5	682,621,773,285	641,607,645,188
IAS 1.54 (a)	Capital work in progress	6	149,548,829,709	176,979,505,645
IAS 1.54 (b)	Investments in associated company	7	71,928,879,320	47,559,532,226
IAS 1.54 (d), 67	Other long term investments	8	500,080,000	80,000
	Total non-current assets		904,599,562,313	866,146,763,059
	Current Assets			
IAS 1.56	Inventories	9	37,183,789,187	38,106,078,138
IAS 1.54 (g)	Receivable against Govt. subsidy	10	222,838,362,614	54,254,500,000
IAS 1.77	Trade receivables, net	11	95,685,699,971	112,797,006,159
IAS 1.54 (h)	Other receivables	12	7,975,119,215	4,914,399,969
IAS 1.54 (h)	Advances, deposits and prepayments	13	74,484,408,763	65,710,278,824
IAS 1.77	Short term investments	14	31,910,170,872	44,528,854,604
IAS 1.66	Cash and cash equivalents	15	38,654,885,826	39,249,068,911
IAS 1.54 (i)				
	Total current assets		508,732,436,448	359,560,186,605
	Total assets		1,413,331,998,761	1,225,706,949,664
	Equity and liabilities			
	Equity			
IAS 1.54 (r.)	Authorised Capital		400,000,000,000	400,000,000,000
IAS 1.79 (a) (i)	Paid up Share Capital		229,757,190,920	220,667,242,642
IAS 1.79 (a) (ii)	Govt. Equity against DESCO's Share		-	3,328,924,865
IAS 1.79 (a) (vi)	Retained earnings		(653,669,854,639)	(589,436,617,405)
IAS 1.108	Revaluation reserve		467,354,806,728	467,354,806,728
IAS 1.54 (r.)	Grants		7,450,883,148	7,436,755,860
IAS 1.108	Funds and other reserves		8,240,131,594	7,804,301,560
IAS 1.108				
	Total equity		59,133,157,751	117,155,414,250
	Liabilities			
	Non-current liabilities			
IAS 1.71	Long term loans and borrowings	16	671,839,386,353	685,679,499,827
IAS 1.71	Deferred tax	17	33,951,459,253	-
IAS 1.54 (o)	Long term employee benefit obligation	18	23,765,448,267	23,849,809,551
IAS 78(d)	Consumers' security deposits	19	5,824,389,475	5,595,729,415
IAS 1.56				
	Total non-current liabilities		735,380,683,349	715,125,038,792
	Current liabilities			
IAS 1.69	Current obligations on long term loans and borrowings	20	288,196,982,496	270,182,677,980
IAS 1.61	Payables to Power Sector Development Fund	21	6,266,929,207	12,792,859,707
IAS 1.54 (k)	Trade and other payables	22	306,320,637,479	103,889,686,235
IAS 1.54 (k)	Other current liabilities	23	16,319,196,697	3,759,178,869
IAS 1.70	Clearing accounts	24	1,714,411,781	2,802,093,831
	Total current liabilities		618,818,157,661	393,426,496,622
	Total liabilities		1,354,198,841,010	1,108,551,535,414
	Total equity and liabilities		1,413,331,998,761	1,225,706,949,664

The notes annexed 1 to 43 are an integral part of these financial statements.

Md. Rezaul Karim
Director (Accounts)
BPDB

Kazi Ashraful Hoque
Controller (Accounts & Finance)
BPDB

This is the Statement of Financial Position referred to in our separate report of even date.

Signed for and on behalf of
K.M.Alam & Co.
Chartered Accountants

Signed for and on behalf of
Dewan Nazrul Islam & Co.
Chartered Accountants

Kazi Ahmmad Monowar FCA
Partner

Mohammad Rostam Hossain FCA
Partner

DVC No. 2212180822AS998089

DVC No.

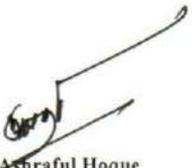
Dated: 14 December 2022
Dhaka



IFRS Ref.	Particulars	Notes	Amount in BDT	
			July 2021 to June 2022	July 2020 to June 2021
	Operating revenue			
IAS 1.51 (a)	Sale of electricity (net of VAT)	25	428,590,515,189	401,410,762,791
IAS 1.10 (b)	Other operating revenue	26	1,340,127,276	1,159,047,688
IAS 1.51 (b), (c)	Total operating revenue		429,930,642,465	402,569,810,479
IAS 1.51 (d), (e)	Subsidy from Government	27	296,584,262,614	117,779,100,000
IAS 1.113	Net revenue		726,514,905,079	520,348,910,479
IAS 1.182	Cost of sales	28	(714,932,370,968)	(499,386,520,146)
IAS 1.85	Gross profit/(loss)		11,582,534,111	20,962,390,332
IAS 1.104	Operating expenses			
IAS 1.82 (b)	Distribution expenses	29	(11,117,283,610)	(11,816,655,224)
IAS 1.82 (b)	General and administrative expenses	30	(4,831,357,152)	(4,663,658,973)
	Total operating expenses		(15,948,640,761)	(16,480,314,197)
IAS 1.182	Other operating income	31	6,067,923,115	5,514,693,309
IAS 1.54 (h)	Operating profit/(loss)		1,701,816,465	9,996,769,444
	Non-operating income/(expenses)			
IAS 1.82 (b)	Finance costs	32	(20,359,525,570)	(18,993,264,369)
IAS 21.28	Exchange Fluctuation Gain/(Loss)	33	(6,115,875,263)	(7,492,306)
IAS 1.85	Interest Income (net of source tax)	34	4,072,931,791	5,612,624,604
IAS 1.85	Dividend Income (net of source tax)	35	2,134,002,355	2,730,822,728
IAS 1.82 (a)(a)	Gain on sale of share (net of source tax)	36	573,173,925	1,953,293,933
	Total non-operating income/(expenses)		(19,695,292,763)	(8,704,015,411)
IAS 1.85	Profit/(Loss) before tax		(17,993,476,298)	1,292,754,034
IAS 1.82 (d)	Income tax expense	37		
IAS 12.58	Current Tax		(6,377,176,264)	-
IAS 12.58	Deferred Tax		(7,956,761,693)	-
			(14,333,937,957)	-
	Profit/(Loss) for the year		(32,327,414,256)	1,292,754,034
IAS 1.81A	Other Comprehensive income	38	-	-
	Total Comprehensive Income/(Loss)		(32,327,414,256)	1,292,754,034

The notes annexed 1 to 43 are an integral part of these financial statements.


Md. Rezaul Karim
Director (Accounts)
BPDB


Kazi Ashraful Hoque
Controller (Accounts & Finance)
BPDB

This is the Statement of Profit or Loss and Other Comprehensive Income referred to in our separate report of even date.

Signed for and on behalf of
K.M.Alam & Co.
Chartered Accountants



Kazi Ahmmed Monowar FCA
Partner

DVC No. **2212180822AS998089**

Dated: 14 December 2022
Dhaka

Signed for and on behalf of
Dewan Nazrul Islam & Co.
Chartered Accountants



Mohammad Rostam Hossain FCA
Partner

DVC No.



IFRS Ref.
IAS 1.51 (a)
IAS 1.10 (c), 31 (b)
IAS 1.51 (c)
IAS 1.51 (d), ©

Bangladesh Power Development Board
Statement of Changes in Equity
For the year ended 30 June 2022

Particulars	Paid up Capital	Revaluation reserve	Govt. Equity against DESCO's Share	Grants	Liquidity Damage Reserve	Deposit Work Fund	Assets Insurance Fund	Maintenance & Development Fund	Retained Earnings	Total Equity
Balance as at 30 June 2021	220,667,242,642	467,354,806,728	3,328,924,865	7,436,755,860	72,053,500	7,202,248,060	530,000,000	-	(589,436,617,405)	117,155,414,250
Govt. Contribution during the year	9,089,948,278	-	-	-	-	-	70,000,000	-	-	9,089,948,278
Created during the year	-	-	-	-	-	373,460,812	-	-	-	373,460,812
Amount deposited during the year	-	-	-	-	-	(7,630,778)	-	-	-	(7,630,778)
Amount Refunded/ Adjustment Transfer to DPDC	-	-	(3,328,924,865)	-	-	-	-	-	-	(3,328,924,865)
Prior year adjustment for deferred tax recognition	-	-	-	14,127,288	-	-	-	-	(25,994,697,560)	(25,994,697,560)
Prior year adjustment for expenses (Note-39)	-	-	-	-	-	-	-	-	(5,911,125,418)	(5,911,125,418)
Total Comprehensive Income (Loss)	-	-	-	-	-	-	-	-	(32,327,414,256)	(32,327,414,256)
Balance as at 30 June 2022	229,757,190,920	467,354,806,728	-	7,450,883,148	72,053,500	7,568,078,094	600,000,000	-	(653,669,854,639)	59,133,157,751

IAS 1.113

IAS 1.10 (b)

For the year ended 30 June 2021

Particulars	Paid up Capital	Revaluation reserve	Govt. Equity against DESCO's Share	Grants	Liquidity Damage Reserve	Deposit Work Fund	Assets Insurance Fund	Maintenance & Development Fund	Retained Earnings	Total Equity
Balance as at 30 June 2020	213,289,275,677	467,354,806,728	3,328,924,865	7,436,755,860	72,053,500	6,169,206,259	460,000,000	102,515,319,007	(620,462,024,366)	180,164,317,530
Govt. Contribution during the year	7,459,575,965	-	-	-	-	-	-	-	-	7,459,575,965
Refund to GOB during the year	(81,609,000.00)	-	-	-	-	-	-	-	-	(81,609,000)
Amount deposited during the year	-	-	-	-	-	1,033,041,801	-	-	-	1,033,041,801
Created during the year	-	-	-	-	-	-	70,000,000	-	-	70,000,000
Debited during the year (For separation of books of accounts as per BERC guideline)	-	-	-	-	-	-	-	(102,515,319,007)	-	(102,515,319,007)
Total Comprehensive Income (Loss)	-	-	-	-	-	-	-	-	1,292,754,034	1,292,754,034
Prior year adjustment for expenses (Note-39)	-	-	-	-	-	-	-	-	29,732,652,927	29,732,652,927
Balance as at 30 June 2021	220,667,242,642	467,354,806,728	3,328,924,865	7,436,755,860	72,053,500	7,202,248,060	530,000,000	-	(589,436,617,405)	117,155,414,250

IAS 1.10 (a)

The annexed notes from 1 to 43 form an integral part of these Financial Statements.

Md. Rezau Karim
Director (Accounts)
BPDB

Kazi Asherul Hoque
Controller (Accounts & Finance)
BPDB

Dated: 14 December 2022
Dhaka



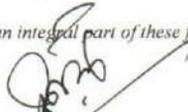
IFRS Ref.

IAS 1.51 (a)
IAS 1.10 (a), 51 (b)
IAS 1.51 (c)

Bangladesh Power Development Board
Statement of Cash Flows
For the year ended 30 June 2022

IAS 1.51 (d), (e)	Particulars	Notes	Amount in BDT	
			July 2021 to June 2022	July 2020 to June 2021
IAS 1.113				
IAS 7.10	A Cash Flow from Operating Activities			
IAS 7.18 (a)	Cash received from customers (other than advance payment)	40	422,041,948,653	398,709,276,478
	Advance payment received from bulk customers		12,507,739,093	-
	Cash received as Subsidy from Government		128,000,400,000	89,448,000,000
	Cash received from other operating income	41	6,080,474,712	5,525,944,939
IAS 7.14	Cash paid to operating expenses	42	(519,670,906,100)	(412,789,832,472)
	Deposit to Govt. as surplus fund calculated by Govt.		(7,000,000,000)	(20,000,000,000)
IAS 7.35	Income tax deducted at source		(7,389,615,186)	(1,395,169,278)
			34,570,041,173	59,498,219,666
IAS 7.10	B Cash Flow from Investing Activities			
IAS 7.16 (a)	Capital expenditure against PPE in cash	43	(3,461,027,565)	(4,408,044,195)
IAS 7.16 (a)	Capital work in progress paid in cash		(28,867,400,927)	(38,216,464,503)
	Cash Investment in associated company		(1,500,000,000)	(3,000,000,000)
	Proceeds from sale of PGCB's shares		733,500,000	2,535,000,000
	Investment in savings certificates		(500,000,000)	-
	Consumers security deposit received		229,500,061	664,779,648
	Consumers security refunded		(840,000)	(383,053,164)
	Employees contribution to GPF		1,397,510,836	1,539,753,697
	GPF refunded to employee		(1,070,489,404)	(1,228,964,290)
	Profit on GPF created to employee account		640,218,416	792,357,319
	Profit on GPF refunded to employee		(1,126,438,358)	(1,291,418,974)
	Dividend income		2,667,502,943	3,413,528,410
	Interest received on bank account		1,286,763,067	2,838,562,843
	Interest on advance to employee		23,170,430	26,964,734
	Interest received against FDR		3,241,936,626	3,339,254,874
IAS 1.66 (c)	Investment in FDR		(5,074,888,910)	(14,485,197,429)
	Investment in FDR encashed		17,700,727,570	20,632,584,779
			(13,680,255,216)	(27,230,356,251)
IAS 7.10	C Cash Flow from Financing Activities			
IAS 7.17 (c)	Government loan drawn during the year		6,106,178,990	4,973,050,643
	Repayment of Govt. Loan-Principal		(7,975,119,966)	(3,446,497,732)
	DSL-Govt. Loan-Interest		(2,087,981,962)	(2,503,725,126)
	Foreign Loan drawn during the year		4,985,413,583	16,297,521,255
	Repayment of Foreign Loan		(29,963,817,062)	(14,475,587,212)
	DSL-Foreign Loan-Interest		(4,030,721,160)	(4,685,242,469)
	Loan from PSDF		1,568,309,032	38,800,898,912
	DSL-PSDF Loan-Interest		(1,554,982,032)	-
	Refund loan to Government		(762,755,472)	(54,406,000)
	DSL (Principal due)-PGCB,APSC & WZPDCL (Except Cash) A/R Other		3,338,294,205	776,091,889
	DSL (Interest)-Note-PGCB,APSC & WZPDCL (Except Cash) A/R Other		2,766,359,355	399,507,206
	Deposit work fund received		365,830,034	1,033,041,801
	Power sector development fund separation		-	(102,515,319,007)
	Capital contribution from GOB		9,089,948,278	7,459,575,965
	Refund equity to GOB		(3,328,924,865)	(81,609,000)
			(21,483,969,042)	(58,022,698,876)
IAS 7.50 (d)	Net cash increase/(decrease) during the year		(594,183,085)	(25,754,835,461)
	Cash and cash equivalent-beginning		39,249,068,911	65,003,904,372
	Cash and cash equivalent-ending		38,654,885,826	39,249,068,911

The notes annexed 1 to 43 are an integral part of these financial statements.


Md. Rezaul Karim
Director (Accounts)
BPDB


Kazi Ashraful Hoque
Controller (Accounts & Finance)
BPDB

Dated: 14 December 2022
Dhaka



IAS 1.51 (a)

IAS 1.51
IAS 1.51(C)

Bangladesh Power Development Board (BPDB)
Notes to the Financial Statements
For The Year Ended June 30, 2022

IAS 1.138

1.0 Background of the BPDB

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 22,512 MW capacities (public, private& import).

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

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

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

Balanced generation expansion plan have been prepared based on the availability of primary fuel supply for mitigation of growing demand of the electricity to cope with accelerated economic growth. Revised generation expansion plan has been updated targeting about 32,933MW generations by 2025.

IAS 1.112(a)

2.00 Basis of Preparation and Presentation of Financial Statements:

The financial statements of the BPDB as at and for the year ended June 30, 2022 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.

2.01 Statement of Compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh (ICAB).



2.02 Other Regulatory Compliance

The Board also required complying with the following statues:

- *The Income Tax Ordinance, 1984
- * The Income Tax Rules, 1984
- * The Value Added Tax and Supplementary Duty Act, 2012
- * The Value Added Tax and Supplementary Duty Rules, 2016
- * The Customs Act, 1969
- * The Bangladesh Labour Act, 2006 (as amended),
- * Bangladesh Energy Regulatory Commission Act, 2003, etc.

2.03 Authorization for issue

The audited financial statements as at and for the year ended 30 June 2022 were authorized to issue by the Board.

2.04 Basis of Measurements

The financial statements of the BPDB are prepared under historical cost convention and on a going concern basis as provided in "The Framework for the Preparation and Presentation of Financial Statements" in accordance with the International Accounting Standard (IASs).

2.05 Going concern assumption

The Board considers that the BPDB has adequate resources to continue in operational existence for the foreseeable future to meet its funding requirements. The financial statements are therefore prepared on a going concern assumption as per IAS 1.25.

2.06 Use of Estimates and judgments

The preparation of financial statements are in conformity with adopted IAS requires the use of certain accounting estimates. It also requires management to exercise judgment in the process of applying the accounting policies.

2.07 Comparative Information

As per IAS-1 Presentation of Financial Statements, comparative information in respect of the previous year have been presented in all numerical in the financial statements where it is relevant for the understanding of the current year's financial statements.

2.08 Functional and presentation currency

The Financial statements are presented in Bangladesh Taka, which are both the functional and the presentation currency of the BPDB.

2.09 Level of precision

The amount in these financial statements has been rounded off to the nearest integer. Because of these rounding off, in some instances the totals may not match the sum of individual balances.



2.10 Reporting period

The reporting period for these financial statements is the financial year from 01 July 2021 to 30 June 2022.

2.11 Components of financial statements

As per International Accounting Standard (IAS-1)-"Presentation of Financial Statements ", the Financial Statements comprises the following components:

- Statements of Financial Position;
- Statement of Profit or Loss and Other Comprehensive Income;
- Statement of Changes in Equity;
- Statement of Cash Flows; and
- Notes to the Financial Statements.

2.12 Accounting Standards

The financial statements have been prepared in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) adopted by Institute of Chartered Accountant of Bangladesh (ICAB).

The following IAS/IFRS are applicable for the financial statements:

IAS

1. Presentation of Financial Statements
2. Inventories
7. Statement of Cash Flows
8. Accounting Policies, Changes in Accounting Estimates and Errors
10. Events after the Reporting Period
12. Income Taxes
16. Property, Plant & Equipment
19. Employee Benefits
21. The Effects of Changes in Foreign Exchange Rates
23. Borrowing Costs;
24. Related Party Disclosures
36. Impairment of Assets
37. Provisions, Contingent Liabilities and Contingent Assets
38. Intangible Assets

IFRS

7. Financial Instruments: Disclosures
9. Financial Instruments
13. Fair Value Measurements
15. Revenue from Contracts with Customers
16. Leases

IAS 1.117

3.00 Significant Accounting Policies:

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied throughout the years presented in these financial statements unless otherwise stated.



3.01 Property, Plant and Equipment (PPE)

(i) Recognition and Measurement

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairments. The value of land stated at cost only. The cost of self-constructed assets includes the cost of materials, direct labor and an appropriate proportion of other directly attributable costs. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

All items of property, plant and equipment are accounted for under the cost model within IAS 16 "Property, Plant and Equipment".

Where an item of property, plant and equipment comprises major components having different useful lives, the components are accounted for as separate items of property, plant and equipment, and depreciated accordingly.

(ii) Depreciation

Depreciation is charged on property (except land), plant and equipment to the income statement to write off cost, less residual values, on a straight line basis over their estimated useful lives. Depreciation on addition to property, plant and equipment is charged from the month when the asset is put into use for commercial operation or the asset is acquired. No depreciation is charged on the asset from the month of disposal of asset. The rate of depreciation on Property, plant and equipment are given below:

Category of PPE	Rate (%)	
	On Opening Balance	On Addition
Building	3.2%	1.6%
Plant and Machinery	3.2%	1.6%
Plant & Machinery (820 MW)	6.0%	3.0%
Vehicles	9.0%	4.5%
Furniture and fixtures	3.2%	1.6%
Other assets	3.2%	1.6%

Heritable and freehold land is not depreciated.

Assets held under finance lease are depreciated over their expected useful lives on the same basis as owned assets or where shorter, over the term of the relevant lease.

(iii) Subsequent Costs

It is the BPDB policy to capitalize qualifying replacement cost and depreciate it over the expected useful life of the replaced asset. Replaced assets are derecognized at this point. Where an item of property, plant and equipment is replaced and it is not practicable to determine the carrying amount of the replaced part, as the cost of the replaced part at the time it was acquired or constructed.



Cost incurred to replace a component of an item of property, plant and equipment that is accounted for separately is capitalized. Other subsequent cost is capitalized only when it increases the future economic benefits of the item of property, plant and equipment to which it relates.

3.02 Revenue Recognition

BPDB recognizes the revenue of electricity upon issue of bills to the consumers on use of electricity, demand charge, service charge, and meter rent. Other operational revenue arising from connection/ disconnection fees, meter testing fees, LPS (Late Payment Surcharge) etc., are recognized on cash basis. Interest on Bank Account and on FDR is recognized and recorded as income on cash basis. Dividend received from subordinated company against investment in shares is also recognized and recorded as income on cash basis.

3.03 Capital work in progress

The value of self-constructed assets or cost of project in progress includes cost of materials, direct labor and other directly attributable costs which is capitalized and recognized as items of Property, plant and equipment (PPE) when they ready for intended use.

3.04 Trade receivables

Trade receivables do not carry any interest and are measured at cost less an appropriate allowance for irrecoverable receivables. BPDB provides @ 0.50% of trade receivable as bad and doubtful debts against accounts receivable balance standing at the end of the period.

3.05 Inventories

Inventories are valued at the lower of cost (average) and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. The cost of fuel stocks is based on the weighted average principle.

3.06 Advance, deposits and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment or stock etc. Deposits are measured at actual value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to profit and loss account.

3.07 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and cash at bank which are held and available for use by the Board without any restriction.

3.08 Statement of Cash Flows

Paragraph 102 of IAS 1 presentation of financial statements requires that a cash flow statement is to be prepared as it provides information about cash flows of the Board which is useful in providing users of the financial statements with a basis to assess the ability of the enterprise to generate cash and cash equivalents and the need of the Board to utilize those cash flows. Cash



Flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and 18 (a) of IAS 7, Cash Flow Statements.

3.09 Statement of Changes in equity

The statement of changes in Equity reflects information about the increase or decrease in net assets or net wealth.

3.10 Employees' benefit schemes

The retirement benefits accrued for the employees of the board as on reporting date are accounted for in accordance with the provisions of IAS -19, "Employee Benefit". The bases of enumerating retirement benefit schemes operated by the board are outlined below:

(a) Defined pension schemes

Pension benefits are given to the employee of the organization in accordance with the approved pension fund rules. An employee entitled to pension fund after completing 05 (five) year of service. The liability for pension is calculated and accounted for at the year end. A special allowance is given to an employee if he or she is disabled or death before completing 05 (five) years of service which is equivalent to 03 (three) basic salary for each year or a fraction there of to the service.

BPDB has been maintaining a Pension fund which represents accumulated amount of board's contribution and interest earned thereon less payments made to the ex-employees enjoying pension benefits. This fund has been invested into FDR.

(b) General Provident Fund (GPF)

BPDB also operates a provident fund for their employee as per General Provident Fund Rules, 1952, which has been created by the contribution of the employee only. This fund has also been invested into FDR.

(c) Leave pay

An eighteen month basic pay as leave salary for the retired employee is recorded as expenses at the time of payment.

(d) Benevolent Fund and Group Insurance

Board has operates a benevolent fund and taken group insurance scheme for the employees. The board made annual provision for the benevolent fund and premium on the coverage of group insurance accordingly.

3.11 Foreign currency transaction

According to IAS 21 "The Effects of Changes in Foreign Exchange Rates" transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transactions. Monetary assets and liabilities in foreign currencies are translated at the exchange rate prevailing on the closing



date. Exchange gain or loss arising from foreign currency loan is separately presented in Profit or Loss and other comprehensive income statement.

3.12 Finance income and costs

Finance income comprises interest income from loan tom employees and interest income on bank deposits recognized in the statement of profit or loss and other comprehensive income. Finance costs comprise interest payable on borrowing from local and foreign lenders and on contribution to general provident fund from the employees.

3.13 Borrowing Costs

Borrowing costs relating to projects already in commercial operations are charged as expenses for the year. In respect of projects that have not yet commenced commercial operations, borrowing costs are adjusted with capital work in progress in compliance with IAS-23 "Borrowing Costs", allowed alternative treatment.

3.14 Trade and other payables

The board recognizes all financial liabilities comprise trade and other payables on the trade date, which is the date the board becomes a party to the contractual provisions of the instruments. The board derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired. The liabilities against trade payable are recorded at the amount payable for the purchase of coal, gas and power and to the contractors' and suppliers. Other payable include liabilities for expenses.

3.15 Provisions

The assessments undertaken in recognizing provisions and contingencies have been made in accordance with IAS 37. The evaluation of the likelihood of the contingent events has required best judgment by management regarding the probability of exposure to potential gain or loss. Should circumstances change following unforeseeable developments, this likelihood could alter.

3.16 Income tax

Income tax expenses comprise current and deferred taxes. It is recognized in the statement of profit or loss and other comprehensive income except to the extent that it relates to items recognized directly in equity or in other comprehensive income. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authority.

(a) Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to tax payable or receivable in respect of previous years. The amount of current tax payable is the best estimate of the tax amount expected to be paid that reflects uncertainty related to income tax, if any. Current tax assets/liabilities are offset if certain criteria are met. It is measured using tax rates enacted or substantively enacted at the reporting period. The applicable tax rate for the BPDB is currently 25%, which is used on the accounting profit made to calculate current tax in compliance with IAS-12 "Income taxes".



(b) Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax liabilities are the amount of income taxes payable in future periods in respect of taxable temporary differences. Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent it is probable that future taxable profits will be available against which they can be used. As per IAS 12 "Income Taxes" deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the balance date.

Deferred tax assets and liabilities are offset if there is legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

3.17 Related party disclosure

i) Related party transactions

During the year BPDB has carried out a number of transactions with its associated companies in the normal course of business. The name of the subsidiaries and the nature of the transactions have been set out below in accordance with the provisions of IAS 24: "Related Party Disclosure"

Name of Associated companies	Nature of transaction	Net transaction during the year	(Amount in million BDT)	
			Outstanding balance	
			As at 30.06.2021 Receivable /(payable)	As at 30.06.2022 Receivable /(payable)
Ashuganj Power Station Company Ltd. (APSCL);	Monthly ceiling on pension, leave arrears of officers and employees	7.20	2.94	10.14
West Zone Power Distribution Company Ltd. (WZPDCL);	Monthly ceiling on pension, leave arrears of officers and employees	146.15	515.43	661.58
Northern Electricity Supply Company Ltd. (NESCO Ltd.).	Monthly ceiling on pension, leave arrears of officers and employees	(745.81)	1,390.01	644.20
	Due cash balance at on cutoff date 30.09.2016	(3,936.91)	3,994.66	57.75
	Deposit work received from NESCO	-	22.92	22.92
BPDB Shommiti	Temporary loan for land purchase	-	750.00	750.00
South Zone Power Distribution Company Ltd. (SZPDCL)	Temporary loan for day to day exp.	-	1.00	1.00
Coal Power Company Ltd.	Technical service charge	-	22.53	22.53
Bangladesh-India Friendship Power Company (Pvt.) Ltd.	Loan to Bangladesh-India power Company Ltd. for 3rd Board Meeting AGM,	-	0.50	0.50



(50%), JVC	ChequeNo.7993313 Date 25/05/2013			
	Payment Statement of Construction of 2 Land access road (extended access road) from Block-A to Block-B in acquired land of Bangladesh Power Development Board at Rampal, Bagherhat,Bangladesh	90.12	(76.45)	13.67

ii) Composition of the Board of Bangladesh Power Development Board as at 30 June 2022

Name	Position in the Board	Entities where they have interests
Md. Mahbubur Rahman	Chairman	Full time Employee of BPDB
SK Aktar Hossain	Member (Finance)	Joint Secretary of GOB (Posted in Deputation)
Md. Sayed Kutub	Member (Administration)	-do-
Md. Ashraful Islam	Member (Generation)	Full time Employee of BPDB
Md. Shamsul Alam	Member (Distribution)	-do-
Durjjati Prosad Sen	Member (Planning & Development)	-do-
Ms. Dewan Samina Banu	Member (Company Affairs)	-do-

Disclosure of key management personnel compensation

As per IAS 24: *Related Party Disclosure*, key management personnel in an organization are those persons having authority and responsibility for planning, directing and controlling the activities of that organization. In the case of Bangladesh Power Development Board (BPDB), all activities are planned, directed and controlled by the Board of BPDB. As the board members are full time employee of BPDB and BPDB is an autonomous body of GOB, so the salary and allowances are being paid to the board members as per National Pay Scale of GOB. No such benefits as mentioned in paragraph 17 of IAS 24 were drawn by any board member during the financial year 2021-22 except salary & allowance.

3.18 Events after the Reporting period

There are no material events identified after the statement of financial position date which require adjustment or disclosure in these financial statements.

3.19 Share Capital

The authorized capital of Bangladesh Power Development Board (BPDB) is BDT 400,000,000,000 as per section 3A of Bangladesh Power Development Boards Order 1972.



3.20 Impact of COVID-19

World Health Organization (WHO) declared a global pandemic due to Corona Virus related respiratory disease commonly called as COVID-19. Although the business operation is impacted due to COVID-19, but as the situation is constantly changing and there is no certainty at present as to how long the situation will prevail, the potential impact of COVID-19 related matters on the Board's operation and financial results cannot be reasonably measured.

4.00 General

Comparative figures and account titles of the previous year have been rearranged/ reclassified wherever considered necessary to conform to the current year presentation.



Notes		Amount in BDT	
		30-Jun-22	30-Jun-21
	Schedule-A		
5.00	Property, plant and equipment		
	(A) Cost		
	Opening balance	954,061,983,629	954,600,733,588
	Add: Addition during the year	65,002,797,895	44,058,320,541
		1,019,064,781,524	998,659,054,129
	Less: Adjustment/Disposal during the year	-	44,597,070,500
	Total cost	1,019,064,781,524	954,061,983,629
	(B) Accumulated depreciation		
	Opening balance	312,454,338,441	318,153,303,811
	Add: Charged during the year	23,988,669,798	23,865,284,631
		336,443,008,239	342,018,588,441
	Less: Adjustment for disposal	-	29,564,250,000
	Total accumulated depreciation	336,443,008,239	312,454,338,441
	(C) Written down value (A-B)	682,621,773,285	641,607,645,188
5.1	Addition during the year is comprised as under		
	Cost of completed projects capitalized to PPE	59,986,788,298	39,650,276,346
	Capitalization of service charges on loan from PSDF	1,554,982,032	-
	Capital expenditure made from revenue fund & others	3,461,027,565	4,408,044,195
		65,002,797,895	44,058,320,541
5.1.1	Project wise service charges against loan from PSDF (capitalized to the respective power station)		
	Bibiyana(South) 400 MW Gas Based Combined Cycle Power Plant	1,205,408,593	-
	Shahazibazar 100 MW Gas Turbine Power Plant	134,532,928	-
	Conversion of 150 MW Sylhet GT to 225 MW	215,040,511	-
		1,554,982,032	-
5.1.2	Capital expenditure made from revenue fund & others		
	Generation	988,194,430	717,851,280
	Distribution	1,535,411,508	2,542,502,708
	General - PC Pole & Civil works	1,389,000	102,827,250
	Capital Expenditure made from Overhead Fund	921,022,753	1,007,241,097
	Capital Expenditure made from Deposit Work Fund	15,009,875	37,621,859
		3,461,027,565	4,408,044,195
	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.		
6.00	Capital work in progress		
	Opening balance	176,979,505,645	174,735,350,509
	Add: Addition during the year	32,556,112,362	41,894,431,481
		209,535,618,007	216,629,781,990
	Less: Capitalized to property, plant and equipment (Note 6.1)	59,986,788,298	39,650,276,346
		149,548,829,709	176,979,505,645
6.1	Capitalized to property, plant and equipment (PPE)		
	Bibiyana 3, 400 MW Combined Cycle Power Plant Project	5,313,017	31,562,288,362
	Conversion 150 MW Sylhet GT to 225 MW.CCPP Project	(5,601,728)	8,087,987,984
	Conversion of Baghabari 100 MW GT Power Plant Project	113,372,558	-
	Bibiyana South 400 MW Combine Cycle Power Plant Construction Project	23,724,380,541	-
	Land Acquisition for Moheshkali Power Hub Project Dhaka	8,778,205,553	-
	Power Distribution System Development Project, Rajshahi Zone	8,655,055,792	-
	Power Distribution System Development Project, Chittagong Zone	13,325,095,948	-
	Development of Power Distribution System in Three hilly Districts, Project	5,375,717,963	-
	Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2)	15,248,653	-
		59,986,788,298	39,650,276,346
	Project wise expenditure is shown in schedule-B		
7.00	Investments in associated company		
	Opening balance	47,559,532,226	33,248,745,642
	Add: Addition during the year-		
	Investment in NWPGL		1,000,000,000
	Investment in BIFCL	1,500,000,000	2,000,000,000
	Investment in NESCO by transferring assets through Provisional Vendors Agreement		11,772,186,902
	Investment in DPDC (transferred from accounts receivable)	25,000,000,000	-
		26,500,000,000	14,772,186,902
		74,059,532,226	48,020,932,544



Notes

Less: Encashed/adjustment during the year
Investment in PGCB- Share (1) (cost of share offload)
Investment in DESCO (transferred to DPDC)
Investment in Bangladesh India Friendship Power Company Ltd. (equity money return)

Amount in BDT	
30-Jun-22	30-Jun-21
160,326,075	461,400,318
1,969,780,191	-
546,641	-
2,130,652,907	461,400,318
71,928,879,320	47,559,532,226

7.1 Breakup of shares in associated company

	% of Ord.share holding
Investment in Share-ICIB	
Investment in BPECL	
Investment in BPRECL	
Investment in BPSCL	
Investment in PGCB- Share	75.00%
Investment in PGCB- For 6th Vendor Agreement	91.23%
Investment in APSCL	30.00%
Investment in WZPDCL	0.00%
Investment in DESCO	50.00%
Investment in Bay of Bangal	18.40%
BPDB-RPCL Power Generation Ltd.	100.00%
Investment in NWPGL	50.00%
Investment in Bangladesh India Friendship Power Co. Ltd.	4.35%
Investment in EGCB	76.41%
Investment in NESCO	45.00%
Investment in DPDC	

Schedule-O

72,602,000	72,602,000
1,000,000	1,000,000
1,000,000	1,000,000
1,000,000	1,000,000
2,329,211,035	2,489,537,110
2,346,393,208	2,346,393,208
12,187,324,764	12,187,324,764
2,944,022,000	2,944,022,000
-	1,969,780,191
80,000,000	80,000,000
1,328,016,380	1,328,016,380
4,562,162,030	4,562,162,030
8,925,000,000	7,425,546,641
378,961,000	378,961,000
11,772,186,902	11,772,186,902
25,000,000,000	-
71,928,879,320	47,559,532,226

8.00 Other long term investments

Opening balance
Add: Addition during the year
Investment in Savings certificate

Less: Encashed/adjustment during the year

It refers to the amount invested in savings certificates

Schedule-C

80,000	80,000
500,000,000	-
500,080,000	80,000
-	-
500,080,000	80,000

9.00 Inventories

Fuel Stock
Material and other Operating Supplies
Construction Stores
Stock of PC Pole

9.1
9.2
9.3
9.4

6,526,078,440	7,672,379,815
26,855,897,078	26,775,619,122
2,373,805,290	2,321,019,507
1,428,008,380	1,337,059,694
37,183,789,187	38,106,078,138

9.1 Fuel Stock

Opening balance
Add: Purchase

Less: Used

7,672,379,815	7,682,370,111
211,826,023,27	15,699,039,178
28,854,982,142	23,381,409,289
22,328,903,702	15,709,029,474
6,526,078,440	7,672,379,815

9.2 Material and other Operating Supplies

Opening balance
Add: Purchase

Less: Used
Adjustment for NESCO Vendor Agreement

26,775,619,122	27,585,943,725
142,693,541	138,141,939
26,918,312,663	27,724,085,664
62,415,586	128,057,318
-	820,409,224
62,415,586	948,466,542
26,855,897,078	26,775,619,122

9.3 Construction Stores

Opening balance
Add: Purchase

Less: Used

2,321,019,507	2,317,259,769
383,634,752	525,295,925
2,704,654,259	2,842,555,694
330,848,969	521,536,188
2,373,805,290	2,321,019,507

9.4 Stock of P.C. Pole

Opening balance
Add: Received

Less: Issued

1,337,059,694	1,314,884,039
532,739,892	863,228,995
1,869,799,586	2,178,113,034
441,791,206	841,053,340
1,428,008,380	1,337,059,694



Notes

- 10.00 Receivable against Govt. subsidy
10.1 Accounts Receivable - Govt. Subsidy
Opening balance
Add: Amount billed/claimed/adjustment during the year
Less: Amount collected during the year

It refers to the amount receivable against subsidy from Government

- 11.00 Trade receivables less provision for bad and doubtful debt
BPDB-Own 11.1
Bulk consumers of BPDB 11.2
Accounts Receivable-Consumers
Less: Provision for bad and doubtful debts 11.3

11.1 BPDB-Own (Consumers directly served by BPDB) :

(a) BPDB's retail consumers

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year

(b) GK Project

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year

(c) 132 KV & 230 KV Consumer

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year

(d) PGCB

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year

Total BPDB-own [(a)+(b)+(c)+(d)]

11.2 Bulk consumers of BPDB :

(a) DESA/DPDC

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year
Amount adjusted against investment

(b) DESCO

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year

(c) WZPDCL

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year

(d) REB

- Opening balance
Add: Amount billed during the year
Less: Amount collected during the year

Amount in BDT	
30-Jun-22	30-Jun-21

54,254,500,000	25,923,400,000
296,584,262,614	117,779,100,000
350,838,762,614	143,702,500,000
128,000,400,000	89,448,000,000
222,838,362,614	54,254,500,000

20,579,959,662	20,502,052,121
76,341,847,894	93,531,061,623
96,921,807,556	114,033,113,744
1,236,107,585	1,236,107,585
95,685,699,971	112,797,006,159

18,892,410,964	20,360,388,112
64,074,450,344	64,008,257,536
82,966,861,308	84,368,645,648
65,076,479,804	65,476,234,684
17,890,381,504	18,892,410,964

138,802,442	125,985,181
118,784,183	148,844,890
257,586,626	274,830,071
114,436,720	136,027,628
143,149,906	138,802,442

1,465,184,922	1,540,446,793
25,935,548,242	21,531,540,110
27,400,733,165	23,071,986,903
24,859,958,705	21,606,801,980
2,540,774,460	1,465,184,922

5,653,792	5,653,792
-	-
5,653,792	5,653,792
-	-
5,653,792	5,653,792

20,579,959,662	20,502,052,121
-----------------------	-----------------------

Schedule-P

43,616,717,747	41,915,784,861
65,286,102,907	62,459,355,954
108,902,820,654	104,375,140,815
65,755,099,206.00	60,758,423,068
25,000,000,000	-
90,755,099,206	60,758,423,068
18,147,721,448	43,616,717,747

6,886,424,452	5,740,170,893
40,176,754,190	37,171,759,420
47,063,178,642	42,911,930,313
39,345,815,512	36,025,505,861
7,717,363,130	6,886,424,452

4,181,907,152	4,234,194,581
20,410,742,664	19,790,501,522
24,592,649,816	24,024,696,103
20,050,427,159	19,842,788,951
4,542,222,657	4,181,907,152

32,396,064,099	26,705,732,594
191,868,064,430	177,448,436,418
224,264,128,529	204,154,169,012
188,959,936,154	171,758,104,913
35,304,192,375	32,396,064,099



Notes

(e) NESCO

Opening balance
Add: Amount billed during the year

Less: Amount collected during the year

Total Bulk [(a)+(b)+(c)+(d)+(e)]

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

Amount in BDT	
30-Jun-22	30-Jun-21
6,449,948,174	9,544,222,938
26,895,137,183	21,411,316,376
33,345,085,357	30,955,539,313
22,714,737,072	24,505,591,139
10,630,348,285	6,449,948,174
76,341,847,894	93,531,061,623

11.3 Provision for bad and doubtful debts

Accounts Receivable -BPDB'S Portion (Note-11.1)
Provision required @ 5% on accounts receivable-BPDB's portion
Provision already made upto previous year
Add: Addition during the year

20,579,959,662	20,502,052,121
1,028,997,983	1,025,102,606
1,236,107,585	1,236,107,585
-	-
1,236,107,585	1,236,107,585

This refers to the provision made @ 5% on Accounts Receivable -Consumers of BPDB'S own Portion against sale of electricity.

12.00 Others receivable

Accounts Receivable - Others
Accounts Receivable -Govt. Duty-from consumer

12.1

12.2

8,078,624,852	5,005,354,009
(103,505,637)	(90,954,040)
7,975,119,215	4,914,399,969

It refers to the receivable other than sale of electricity including adjustment of DSL & Exchange rate fluctuation against loan to subordinate company and adjustment as to excess payment made to the Government pertaining to Govt. Duty receivable for sale of electricity from consumers.

12.1 Accounts Receivable - Others

12.1.1 Accounts Receivable - Others (Code-142)

Opening balance
Add: Amount billed/claimed/adjustment during the year

Less: Amount collected during the year

686,441,231	686,441,231
-	-
686,441,231	686,441,231
-	-
686,441,231	686,441,231

12.1.2 Accounts Receivable - Others-PGCB (Code-142-A)

Opening balance
Add: Amount of DSL & Exchange Rate Fluctuation

Less: Amount Adjusted during the year

(246,296,182)	(246,296,182)
344,718,302	793,255,570
98,422,119	546,959,388
59,541,517	793,255,570
38,880,602	(246,296,182)

12.1.3 Accounts Receivable - Others-APSCCL (Code-142-B)

Opening balance
Add: Amount of DSL & Exchange Rate Fluctuation

Less: Amount Adjusted during the year

203,094,687	316,795,741
2,855,554,941	170,398,946
3,058,649,628	487,194,687
2,971,841,200	284,100,000
86,808,428	203,094,687

12.1.4 Accounts Receivable - Others-WZPDCL (Code-142C)

Opening balance
Add: Amount of DSL & Exchange Rate Fluctuation

Less: Amount Adjusted during the year

3,294,590,543	3,082,645,964
497,418,340	211,944,579
3,792,008,882	3,294,590,543
-	-
3,792,008,882	3,294,590,543

12.1.5 Accounts Receivable - Others-DESA/DPDC (Code-142D)

Opening balance
Add: Amount of DSL & Exchange Rate Fluctuation

Less: Amount Adjusted during the year

1,067,523,730	1,067,523,730
-	-
1,067,523,730	1,067,523,730
-	-
1,067,523,730	1,067,523,730

12.1.6 Accounts Receivable - Others-NESCO(Code-142F)

Opening balance
Add: Amount of DSL & Exchange Rate Fluctuation

Less: Amount Adjusted during the year

-	-
2,406,961,978	-
2,406,961,978	-
-	-
2,406,961,978	-

Total Accounts receivable-others

8,078,624,852	5,005,354,009
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Notes

		Amount in BDT	
		30-Jun-22	30-Jun-21
12.2 Accounts Receivable -Govt. Duty-from consumer (Code 191+391+391A)			
	Opening balance	(90,954,040)	(79,702,410)
	Add: Amount billed/claimed/adjustment during the year	9,235,627,869	6,896,132,228
		9,144,673,830	6,816,429,818
	Less: Amount collected during the year	9,248,179,466	6,907,383,858
		(103,505,637)	(90,954,040)
13.00 Advances, deposits and prepayments			
	Advance	26,796,101,759	25,083,477,877
	Deposit	47,008,054,011	40,007,317,300
	Prepayments	680,252,992	619,483,647
		74,484,408,763	65,710,278,824
13.1 Advances			
	Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies	2,021,731,550	6,460,985,574
	Loan/Advance to other companies	6,712,120,521	6,392,869,915
	Advances to Contractors and Suppliers	9,328,898,207	3,698,278,396
	Advance to employees	2,415,706,777	2,213,699,287
	Advance income tax	6,317,644,704	6,317,644,704
		26,796,101,759	25,083,477,877
13.1.1 Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies (Code-198)			
	Opening balance	6,460,985,574	18,551,789,271
	Add: Disbursement during the year	1,127,913,499	13,715,170,154
		7,588,899,073	32,266,959,425
	Less: Amount adjusted during the year	5,567,167,523	25,805,973,851
		2,021,731,550	6,460,985,574
13.1.2 Loan/Advance to other companies (Code-198A)			
	Opening balance	6,392,869,915	5,902,353,547
	Add: Disbursement during the year	3,128,729,199	1,933,708,732
		9,521,599,114	7,836,062,279
	Less: Amount adjusted during the year	2,809,478,593	1,443,192,365
		6,712,120,521	6,392,869,915
13.1.3 Advances to Contractors and Suppliers			
	Deposit Work	2,923,032	2,923,032
	Others (Revenue, Development, Overhead)	1,154,716,712	1,098,835,136
	Fuel Supplies	8,171,258,462	2,596,520,229
		9,328,898,207	3,698,278,396
The above amount refers to the advance extended to the Contractors for services rendered to BPDB and to the suppliers against purchase of goods and supplies of fuel from them.			
13.1.3.1 Deposit Work			
	Opening balance	2,923,032	2,923,032
	Add: Disbursement during the year	-	-
		2,923,032	2,923,032
	Less: Amount received/adjusted during the year	-	-
		2,923,032	2,923,032
13.1.3.2 Others (Revenue, Development, Overhead)			
	Opening balance	1,098,835,136	718,951,221
	Add: Disbursement during the year	290,423,105	508,409,264
		1,389,258,241	1,227,360,485
	Less: Amount received/adjusted during the year	234,541,528.6	128,525,350
		1,154,716,712	1,098,835,136
13.1.3.3 Fuel Suppliers			
	Opening balance	2,596,520,229	4,211,075,323
	Add: Disbursement during the year	38,471,611,831	16,332,222,879
		41,068,132,060	20,543,298,202
	Less: Amount received/adjusted during the year	32,896,873,598	17,946,777,973
		8,171,258,462	2,596,520,229
13.1.4 Advances to Employees			
	General Provident Fund	2,229,416,745	2,021,812,289
	Advance to Officers' & Staff	22,075,816	21,425,361
	House Building Advances	164,214,216	170,461,637
		2,415,706,777	2,213,699,287

This represents the amount advanced to the employees from the General Provident Fund for numerous reasons like construction or repair of house, marriage of deponents etc. and from BPDB's own fund for land purchase, house building, purchase of motor-cycle etc. This also includes the non-interest bearing advance to the employees to meet travelling, training and medical expenses.



Notes

13.1.4.1 General Provident Fund

Opening balance
Add: Advance given during the year

Less: Recovered during the year

Amount in BDT	
30-Jun-22	30-Jun-21
2,021,812,289	1,886,043,431
1,003,212,322	1,004,336,670
3,025,024,611	2,890,380,101
795,607,866	868,567,812
2,229,416,745	2,021,812,289

13.1.4.2 Advance to Officers' & Staff (Code146-146A)

Opening balance
Add: Advance given during the year

Less: Recovered during the year

21,425,361	22,662,377
6,887,241	1,941,876
28,312,602	24,604,253
6,236,786	3,178,892
22,075,816	21,425,361

13.1.4.3 House Building Advances

Opening balance
Add: Advance given during the year

Less: Recovered during the year

170,461,637	180,701,820
4,650,327	7,729,092
175,111,964	188,430,912
10,897,748	17,969,275
164,214,216	170,461,637

13.1.5 Advance income tax

IT Deduction at Source
Advance income tax

13.1.5.1
13.1.5.2

6,317,644,704	6,317,644,704
-	-
6,317,644,704	6,317,644,704

This represents the amount of tax deducted at source (TDS) by the deducting authorities against payment made or credited to BPDB and other income tax paid in advanced by BPDB which is refundable or adjustable against tax liability as per Income Tax Ordinance, 1984.

13.1.5.1 IT Deduction at Source

Opening balance
Add: Deducted during the Year

Less: Adjustment (As per Schedule 37)

6,317,644,704	6,317,644,704
7,389,615,186	1,395,169,278
13,707,259,890	7,712,813,982
7,389,615,186	1,395,169,278
6,317,644,704	6,317,644,704

Year wise break-up of IT Deduction at source :

Year

2010-11
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
Total

84,093,115	84,093,115
481,292,702	481,292,702
491,920,117	491,920,117
615,990,129	615,990,129
547,354,642	547,354,642
638,294,739	638,294,739
743,107,176	743,107,176
844,666,800	844,666,800
791,521,056	791,521,056
1,079,404,228	1,079,404,228
6,317,644,704	6,317,644,704

13.1.5.2 Advance income tax

Opening balance
Add: Paid during the Year

Less: Adjusted during the year

-	-
-	-
-	-
-	-

13.2 Deposits

Deposit to Govt. as surplus fund
calculated by Govt.
LC Deposit with Bank
Security Deposit for Telephone
Security Deposit for Gas
Security Deposit for Water

13.2.1
13.2.2
13.2.3
13.2.4
13.2.5

47,000,000,000	40,000,000,000
2,925	2,925
2,047,037	2,046,437
5,593,235	5,162,124
410,815	105,815
47,008,054,011	40,007,317,300

13.2.1 Deposit to Govt. as surplus fund calculated by Govt.

Opening balance
Add: Deposit during the year

Less: Adjustment

40,000,000,000	20,000,000,000
7,000,000,000	20,000,000,000
47,000,000,000	40,000,000,000
-	-
47,000,000,000	40,000,000,000



Notes

13.2.2 LC Deposit with Bank

Opening balance
Add: Deposit during the year
Less: Adjustment

Amount in BDT	
30-Jun-22	30-Jun-21
2,925	2,925
-	-
2,925	2,925
-	-
2,925	2,925

13.2.3 Security Deposit for Telephone

Opening balance
Add: Deposit during the year
Less: Adjustment/ Refund

2,046,437	2,046,437
2,600	-
2,049,037	2,046,437
2,000	-
2,047,037	2,046,437

13.2.4 Security Deposit for Gas

Opening balance
Add: Deposit during the year
Less: Adjustment/ Refund

5,162,124	4,914,324
431,111	247,800
5,593,235	5,162,124
-	-
5,593,235	5,162,124

13.2.5 Security Deposit for Water

Opening balance
Add: Deposit during the year
Less: Adjustment/ Refund

105,815	100,815
305,000	5,000
410,815	105,815
-	-
410,815	105,815

13.3 Prepayments

Temporary Advance
Advance to CFL Bulb
Prepaid Rent
Other Prepaid Expenses
Claims Receivable from Insurance Company.
Deduction for Group Insurance.
Insurance claim received for Deceased Employees.
Claim Receivable from WDB for Exp. against
Kaptai Academy
Accounts Payable-VAT
Withholding Taxes.
Withholding Taxes Deducted From Employees

13.3.1
13.3.2
13.3.3
13.3.4
13.3.5
13.3.6
13.3.7
13.3.8
13.3.9
13.3.10
13.3.11

178,801,034	61,860,866
2,203,023	2,203,023
353,876	353,876
10,332,154	10,231,354
(50,370,205)	(50,370,205)
(23,056,139)	(16,692,658)
58,115,598	66,715,598
(10,950,766)	30,336,376
496,445,600	496,446,395
18,427,535	18,427,535
(48,717)	(28,512)
680,252,992	619,483,647

13.3.1 Temporary Advance (Code-147)

Opening balance
Add: Payment made during the year
Less: Adjustment/ Recovery

61,860,866	211,512,486
747821695.9	404,146,161
809,682,562	615,658,647
630,881,527	553,797,781
178,801,034	61,860,866

13.3.2 Advance to CFL Bulb (Code-147-A)

Opening balance
Add: Payment made during the year
Less: Adjustment/ Recovery

2,203,023	2,203,023
-	-
2,203,023	2,203,023
-	-
2,203,023	2,203,023

13.3.3 Prepaid Rent (Code-162)

Opening balance
Add: Payment made during the year
Less: Adjustment/ Recovery

353,876	353,876
-	-
353,876	353,876
-	-
353,876	353,876

13.3.4 Other Prepaid Expenses (Code-169)

Opening balance
Add: Payment (Advance for land purchase)
Less: Adjustment/ Recovery

10,231,354	10,231,354
100,800	-
10,332,154	10,231,354
-	-
10,332,154	10,231,354

13.3.5 Claims Receivable from Insurance Company (Code-182)

Opening balance
Add: Claims made to Insurance company
Less: Claims received from Insurance company

(50,370,205)	(50,370,205)
48,100,000	32,000,000
(2,270,205)	(18,370,205)
48,100,000	32,000,000
(50,370,205)	(50,370,205)



Notes

		Amount in BDT	
		30-Jun-22	30-Jun-21
13.3.6 Deduction for Group Insurance (Code-352)			
Opening balance		(16,692,658)	(10,905,094)
Add: Group Insurance Premium paid		319,266	320,819
		(16,373,392)	(10,584,275)
Less: Deduction made during the year		6,682,748	6,108,383
		<u>(23,056,139)</u>	<u>(16,692,658)</u>
13.3.7 Insurance claim received for Deceased Employees (Code-358)			
Opening balance		66,715,598	69,815,598
Add: Amount paid to the employee against claims		52,600,000	28,900,000
		119,315,598	98,715,598
Less: Claims received from the employee		61,200,000	32,000,000
		<u>58,115,598</u>	<u>66,715,598</u>
13.3.8 Claim Receivable from WDB for Exp. against Kaptai Academy (Code-186)			
Opening balance		30,336,376	5,264,912
Add: Payment made during the year		23,535,228	25,071,464
		53,871,603	30,336,376
Less: Adjustment		64822369.13	-
		<u>(10,950,766)</u>	<u>30,336,376</u>
13.3.9 Accounts Payable - VAT.(Code 310A)			
Opening balance		496,446,395	492,167,514
Add: Payment made during the year		1,412,371,961	2,525,658,986
		1,908,818,356	3,017,826,500
Less: Deducted during the year		1,412,372,756	2,521,380,105
		<u>496,445,600</u>	<u>496,446,395</u>
13.3.10 Withholding Taxes from contractors and suppliers (Code-344)			
Opening balance		18,427,535	6,747,177
Add: Payment made during the year		6,821,702,349	4,673,145,291
		6,840,129,884	4,679,892,468
Less: Deducted during the year		6,821,702,349	4,661,464,933
		<u>18,427,535</u>	<u>18,427,535</u>
13.3.11 Withholding taxes from employees salary (Code-344A)			
Opening balance		(28,512)	(52,116)
Add: Payment made during the year		36,932,569	37,522,768
		36,904,057	37,470,652
Less: Deducted during the year		36,952,774	37,499,164
		<u>(48,717)</u>	<u>(28,512)</u>
14.00 Short term investments			
Investment in FDR	14.1	31,910,170,872	44,528,854,604
Others short term investment	14.2	-	-
		<u>31,910,170,872</u>	<u>44,528,854,604</u>
14.1 Investment in FDR	Schedule-D		
Opening balance		44,528,854,604	78,000,438,383
Add: Investment made during the year		5,074,888,910	14,485,197,429
Adjustment for offsetting DESA'S Share		7,154,927	-
		49,610,898,441	92,485,635,812
Less: Encashed during the year		17,700,727,570	20,632,584,779
Transferred to PSDF books of accounts		-	27,324,196,429
		17,700,727,570	47,956,781,208
Closing balance		<u>31,910,170,872</u>	<u>44,528,854,604</u>
*Opening balance of 2020-2021 is recasted for Savings certificates of Tk.80,000 includes in RAO,Khulna's FDR balance,which is shown in separate schedule of investment in Saving Certificates (SCs) (See note-8).			
14.2 Others short term investment			
Opening balance		-	-
Add: Investment made during the year		-	-
		-	-
Less: Encashed during the year		-	-
Closing balance		<u>-</u>	<u>-</u>
15.00 Cash and cash equivalents			
Cash in hand	Schedule-E	3,305,000	3,377,500
Cash at Banks	15.1	38,651,580,826	39,245,691,411
		<u>38,654,885,826</u>	<u>39,249,068,911</u>



Notes

15.1 Cash at Banks

Assets Insurance Fund Account	
Pension Account	
Local Collection Account	
Central Bank Miscellaneous Collection Account	
Consumers Security Deposit Account	
Regional Accounting Office Bank Account	
Regional Collection Account	
Regional Miscellaneous Collection Account	
Regional Consumers Security Deposit Account	
Deposit Work Account	
Central Bank Account	
Zonal Central Bank Account	
Benevolent Fund Account	

Schedule-F

Amount in BDT	
30-Jun-22	30-Jun-21
266,620	262,721
322,273,587	379,252,787
579,494,513	5,938,422,110
34,220,604	88,135,978
51,780,663	227,769,143
10,204,479,459	15,247,200,343
1,249,663,218	1,299,295,882
33,747,546	38,680,502
86,390,500	64,241,846
717,244,754	814,178,042
18,559,107,518	13,272,482,876
1,523,003,049	1,783,391,912
74,458,169	92,377,270
38,651,580,826	39,245,691,411

16.00 Long term loans and borrowings

Budgetary support from Government	
Government Loan	
Foreign Loan	
Loan from Power Sector Development Fund	

16.1
16.2
16.3
16.4

431,601,200,000	431,601,200,000
86,160,462,157	84,164,497,112
124,448,399,777	131,112,903,803
29,629,324,419	38,800,898,912
671,839,386,353	685,679,499,827

16.1 Budgetary support from Government

Opening balance	
Add: Loan drawn during the year	
Less: Repayment due for the year	
Closing balance	

431,601,200,000	431,601,200,000
-	-
431,601,200,000	431,601,200,000
-	-
431,601,200,000	431,601,200,000

The above amount refers to budgetary support as subsidy from the Government bearing 3% interest up to November, 2017. Subsequently BPDB has been receiving interest free subsidy from the Government which has shown in the profit or loss statement. From the financial year 2020-2021 the subsidy has been recorded on accrual basis.

16.2 Government Loan

Opening balance	
Add: Reversal of Current Maturity	
Disbursement for the year (Ongoing Projects)	
Less: Repayment due for the year	
Current Maturity	
Refund to the Government	
Adjustment for NESCO Vendors' Agreement	
Closing balance	

Schedule-G

84,164,497,112	83,935,962,425
3,456,659,732	3,232,680,450
6,106,178,990	4,973,050,643
9,562,838,722	8,205,731,093
93,727,335,835	92,141,693,517
3,621,915,923	3,456,659,732
3,621,915,923	3,456,659,732
762,755,472	54,406,000
(439,713,641)	1,009,470,941
7,566,873,677	7,977,196,405
86,160,462,157	84,164,497,112

16.3 Foreign Loan

Opening balance	
Add: Reversal of Current Maturity	
Disbursement for the year (Ongoing Projects)	
Exchange Rate Loss- Ongoing Projects	
Exchange Rate Loss- Completed Projects	
Principal Due (Portion of NESCO) FY 2016-17 to 2020-21	
Less: Repayment due for the year	
Current Maturity	
Closing balance	

Schedule-H

131,112,903,803	130,041,832,603
12,488,143,259	13,816,094,292
4,985,413,583	16,297,521,255
1,923,493,467	93,066,002
6,115,875,263	7,492,306
836,618,179	-
26,349,543,751	30,214,173,854
15,022,374,070	16,654,959,395
17,991,673,706	12,488,143,259
33,014,047,776	29,143,102,654
124,448,399,777	131,112,903,803

16.4 Loan from Power Sector Development Fund

Opening balance	
Add: Drawn /Transferred in during the year	
Less: Repayment due for the year	
Closing balance	

Schedule-I

38,800,898,912	-
1,568,309,032	38,800,898,912
40,369,207,944	38,800,898,912
10,739,883,525	-
29,629,324,419	38,800,898,912

17.00 Deferred tax liabilities

Opening balance	
Add: Prior year adjustment for deferred tax recognition	
Deferred tax expense (income) recognized during the year	
Closing balance	

17.1

-	-
25,994,697,560	-
7,956,761,693	-
33,951,459,253	-



Notes

17.1 Provision for deferred tax :

Accounting base carrying value of assets (Except land)
Tax base carrying value of assets (Except land)
Taxable temporary difference (TTD)
Effective tax rate
Deferred tax liability as at 30th June (25% of TTD)
Prior year adjustment for deferred tax recognition
Deferred tax expense (income) recognized during the year

See accounting policy in Note 3.16 (b).

Schedule-J
Schedule-K

Amount in BDT	
30-Jun-22	30-Jun-21
432,483,824,343	402,330,819,657
296,677,987,330	298,352,029,416
135,805,837,013	103,978,790,242
25%	25%
33,951,459,253	25,994,697,560
25,994,697,560	-
7,956,761,693	-

18.00 Long term employee benefit obligation

Accrued Interest on CPF (Code 317) 18.1
Boards CPF Contribution (Code 331) 18.2
Interest on CPF Contribution (code 332) 18.3
Employees CPF Contribution (Code 341) 18.4
Provision for Gratuity (Code 353) 18.5
Pension Fund Account (Code 354) 18.6
Employees GPF Account (Code 355) 18.7
Profit on GPF (Code 356) 18.8

398,557	398,557
295,397	295,397
8,735,180	8,735,180
227,348	227,348
(3,129,842,944)	(3,129,842,944)
15,769,240,608	16,661,428,161
5,221,385,900	4,894,364,468
5,895,008,220	5,414,203,382
23,765,448,267	23,849,809,551

18.1 Accrued Interest on CPF (Code 317)

Opening balance
Add: Amount deposited during the year

Less: Amount refunded
Closing balance

398,557	398,557
-	-
398,557	398,557
-	-
398,557	398,557

18.2 Boards CPF Contribution (Code 331)

Opening balance
Add: Amount deposited during the year

Less: Amount refunded
Closing balance

295,397	295,397
-	-
295,397	295,397
-	-
295,397	295,397

18.3 Interest on CPF Contribution (code 332)

Opening balance
Add: Amount deposited during the year

Less: Amount refunded
Closing balance

8,735,180	8,735,180
-	-
8,735,180	8,735,180
-	-
8,735,180	8,735,180

18.4 Employees CPF Contribution (Code 341)

Opening balance
Add: Amount deposited during the year

Less: Amount refunded
Closing balance

227,348	227,348
-	-
227,348	227,348
-	-
227,348	227,348

18.5 Provision for Gratuity (Code 353)

Opening balance
Add: Provision made during the year

Less: Gratuity paid during the year
Closing balance

(3,129,842,944)	(3,129,842,944)
-	-
(3,129,842,944)	(3,129,842,944)
-	-
(3,129,842,944)	(3,129,842,944)

18.6 Pension Fund Account (Code 354)

Opening balance
Add: Provision made during the year

Less: Pension paid during the year
Closing balance

16,661,428,161	16,663,725,509
3,508,237,767	3,593,208,038
20,169,665,928	20,256,933,547
4,400,425,320	3,595,505,386
15,769,240,608	16,661,428,161

18.7 Employees GPF Account (Code 355)

Opening balance
Add: Amount deposited during the year

Less: Amount refunded
Closing balance

4,894,364,468	4,583,575,061
1,397,510,836	1,539,753,697
6,291,875,304	6,123,328,758
1,070,489,404	1,228,964,290
5,221,385,900	4,894,364,468

18.8 Accumulated Profit on GPF (Code 356)

Opening balance
Add: Amount created during the year

Less: Amount paid
Closing balance

5,414,203,382	4,918,962,251
1,607,243,195	1,786,660,105
7,021,446,578	6,705,622,356
1,126,438,358	1,291,418,974
5,895,008,220	5,414,203,382



Notes

		Amount in BDT	
		30-Jun-22	30-Jun-21
19.00 Consumers' security deposits			
Opening balance		5,595,729,415	6,180,033,931
Add: Received during the year		229,500,061	664,779,648
		5,825,229,475	6,844,813,579
Less: Refunded during the year		840,000	383,053,164
Transferred to NESCO as per Vendors Agreement		-	866,031,000
		840,000	1,249,084,164
Closing balance		5,824,389,475	5,595,729,415
20.00 Current obligations on long term loans and borrowings			
Current portion of long term liabilities.	20.1	23,168,404,944	14,810,337,575
Debt service liabilities (DSL)-Principal	20.2	77,733,627,998	85,840,850,391
Debt service liabilities (DSL)-Interest	20.3	77,777,496,333	72,962,072,794
Reimbursable Project AID	20.4	1,024,287,460	1,024,287,460
Interest on budgetary support from Govt.	20.5	108,493,165,760	95,545,129,760
		288,196,982,496	270,182,677,980
20.1 Current portion of long term liabilities.			
Government Loan	20.1.1	6,311,196,653	3,456,659,732
Foreign Loan	20.1.2	16,857,208,291	11,353,677,843
		23,168,404,944	14,810,337,575
It refers to the amount likely to fall due in respect of long term loans within next financial year.			
20.1.1 Current portion of long term liabilities-Government Loan			
Opening balance		3,456,659,732	3,232,680,450
Add: Fall due within next financial year		6,311,196,653	3,456,659,732
		9,767,856,385	6,689,340,182
Less: Repayment		3,456,659,732	3,232,680,450
Closing balance		6,311,196,653	3,456,659,732
20.1.2 Current portion of long term liabilities-Foreign Loan			
Opening balance		11,353,677,843	12,681,628,876.59
Add: Fall due within next financial year		17,991,673,706	12,488,143,259
		29,345,351,550	25,169,772,135
Less: Repayment		12,488,143,259	13,816,094,292
Closing balance		16,857,208,291	11,353,677,843
20.2 Debt Servicing Liabilities for Repayment of Principal			
Government Loan	20.2.1	23,107,360,792	26,758,781,496
Foreign Loan	20.2.2	46,575,664,412	59,082,068,895
Loan From Power Sector Development Fund (PSDF)	20.2.3	8,050,602,795	-
		77,733,627,998	85,840,850,391
20.2.1 Debt Servicing Liabilities for Repayment of Principal -Government Loan			
Opening balance		26,758,781,496	26,445,680,296
Add: Repayment due for the year		4,323,699,262	3,759,598,932
		31,082,480,758	30,205,279,228
Less: Repayment		7,975,119,966	3,446,497,732
Closing balance		23,107,360,792	26,758,781,496
Debt Servicing Liabilities (DSL) for Repayment of Principal-Govt. Loan			
DSL for Repayment: of Principal - BPDB (Code-199)	20.2.1.1	17,567,231,928	21,920,435,971
DSL for Repayment: of Principal - PGCB (Code-199A)	20.2.1.2	3,517,001,675	3,339,849,875
DSL for Repayment: of Principal - APSCL (Code-199B)	20.2.1.3	1,608,067,050	1,498,495,650
DSL for Repayment: of Principal - NESCO (Code-199D)	20.2.1.4	415,060,139	-
		23,107,360,792	26,758,781,496
The above amount refers to the arrears in respect of principal due against Govt. loans			
20.2.1.1 Debt Servicing Liabilities for Repayment of Principal -BPDB -Govt. Loan			
Opening balance		21,920,435,971	21,910,273,971
Add: Repayment due for the year		3,621,915,923	3,456,659,732
		25,542,351,894	25,366,933,703
Less: Repayment		7,975,119,966	3,446,497,732
Closing balance		17,567,231,928	21,920,435,971
20.2.1.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Govt. Loan			
Opening balance		3,339,849,875	3,146,482,075
Add: Repayment due for the year		177,151,800	193,367,800
		3,517,001,675	3,339,849,875
Less: Repayment		-	-
Closing balance		3,517,001,675	3,339,849,875



Notes

20.2.1.3 Debt Servicing Liabilities for Repayment of Principal -APSCL -Govt. Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.1.4 Debt Servicing Liabilities for Repayment of Principal -NESCO -Govt. Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.2 Debt Servicing Liabilities for Repayment of Principal -Foreign Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.2 Debt Servicing Liabilities (DSL) for Repayment of Principal-Foreign Loan

DSL for Repayment of Principal - BPDB (Code-199)
DSL for Repayment of Principal - PGCB (Code-199A)
DSL for Repayment of Principal - APSCL (Code-199B)
DSL for Repayment of Principal -WZPDCL (Code-199C)
DSL for Repayment of Principal -NESCO (Code-199C)

20.2.2.1
20.2.2.2
20.2.2.3
20.2.2.4
20.2.2.5

The above amount refers to the arrears in respect of principal due against foreign loans

20.2.2.1 Debt Servicing Liabilities for Repayment of Principal - BPDB -Foreign Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.2.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Foreign Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.2.3 Debt Servicing Liabilities for Repayment of Principal -APSCL -Foreign Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.2.4 Debt Servicing Liabilities for Repayment of Principal -WZPDCL -Foreign Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.2.5 Debt Servicing Liabilities for Repayment of Principal -NESCO -Foreign Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

20.2.3 Debt Servicing Liabilities (DSL) for Repayment of Principal-PSDF Loan

Opening balance
Add: Repayment due for the year

Less: Repayment
Closing balance

The above amount refers to the arrears in respect of principal due against Loan from Power Sector Development Fund (PSDF)

		Amount in BDT	
		30-Jun-22	30-Jun-21
	Opening balance	1,498,495,650	1,388,924,250
	Add: Repayment due for the year	109,571,400	109,571,400
		1,608,067,050	1,498,495,650
	Less: Repayment	-	-
	Closing balance	1,608,067,050	1,498,495,650
	Opening balance	-	-
	Add: Repayment due for the year	415,060,139	-
		415,060,139	-
	Less: Repayment	-	-
	Closing balance	415,060,139	-
	Opening balance	59,082,068,895	58,635,084,904
	Add: Repayment due for the year	17,457,412,578	14,922,571,204
		76,539,481,473	73,557,656,108
	Less: Repayment	29,963,817,062	14,475,587,212
	Closing balance	46,575,664,412	59,082,068,895
	DSL for Repayment of Principal - BPDB (Code-199)	41,333,114,305	42,041,106,638
	DSL for Repayment of Principal - PGCB (Code-199A)	543,669,051	9,524,441,959
	DSL for Repayment of Principal - APSCL (Code-199B)	1,064,316,674	5,383,633,748
	DSL for Repayment of Principal -WZPDCL (Code-199C)	2,326,638,178	2,132,886,551
	DSL for Repayment of Principal -NESCO (Code-199C)	1,307,926,204	-
		46,575,664,412	59,082,068,895
	Opening balance	42,041,106,638	42,067,275,336
	Add: Repayment due for the year	14,820,901,712	14,449,418,515
		56,862,008,350	56,516,693,850
	Less: Repayment	15,528,894,045	14,475,587,212
	Closing balance	41,333,114,305	42,041,106,638
	Opening balance	9,524,441,959	9,072,821,249
	Add: Repayment due for the year	92,048,342	451,620,710
		9,616,490,300	9,524,441,959
	Less: Repayment	9,072,821,249	-
	Closing balance	543,669,051	9,524,441,959
	Opening balance	5,383,633,748	5,362,101,768
	Add: Repayment due for the year	1,042,784,694	21,531,980
		6,426,418,442	5,383,633,748
	Less: Repayment	5,362,101,768	-
	Closing balance	1,064,316,674	5,383,633,748
	Opening balance	2,132,886,551	2,132,886,551
	Add: Repayment due for the year	193,751,627	-
		2,326,638,178	2,132,886,551
	Less: Repayment	-	-
	Closing balance	2,326,638,178	2,132,886,551
	Opening balance	-	-
	Add: Repayment due for the year	1,307,926,204	-
		1,307,926,204	-
	Less: Repayment	-	-
	Closing balance	1,307,926,204	-
	Opening balance	-	-
	Add: Repayment due for the year	8,050,602,795	-
		8,050,602,795	-
	Less: Repayment	-	-
	Closing balance	8,050,602,795	-



Notes

20.3 Debt Servicing Liabilities (DSL) for Interest

Interest on Debenture	20.3.1
Interest of Government Loan	20.3.2
Interest on Foreign Loan	20.3.3
Interest on PSDF Loan	20.3.4

Amount in BDT	
30-Jun-22	30-Jun-21
499,156	499,156
25,337,766,821	24,652,960,090
51,542,678,982	48,308,613,547
896,551,374	-
77,777,496,333	72,962,072,794

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans.

20.3.1 Interest on Debenture

Completed Projects	20.3.1.1
Ongoing Projects	20.3.1.2

59,449	59,449
439,707	439,707
499,156	499,156

20.3.2 Interest of Government Loan

Completed Projects	20.3.2.1
Ongoing Projects	20.3.2.2

3,568,857,868	3,364,860,220
21,768,908,954	21,288,099,870
25,337,766,821	24,652,960,090

20.3.2.1 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Completed project)

Opening balance
Add: Accrued during the year
Less: Paid during the year
Closing balance

3,364,860,220	3,303,076,000
203,997,647	61,784,220
3,568,857,868	3,364,860,220
-	-
3,568,857,868	3,364,860,220

20.3.2.1 DSL Interest of Government Loan (Completed project)

DSL Interest (Code-316)-BPDB	20.3.2.1.1
DSL Interest (Code-316 B)- PGCB	20.3.2.1.2
DSL Interest-(Code-316 C)-APSCCL	20.3.2.1.3
DSL Interest-(Code-316 D)- WZPDCL	20.3.2.1.4
DSL Interest-(Code-316 F)- NESCO	20.3.2.1.5

518,088,322	518,088,322
1,885,271,542	1,858,636,420
886,178,504	860,117,582
128,017,896	128,017,896
151,301,603	-
3,568,857,868	3,364,860,220

20.3.2.1.1 DSL Interest (Code-316)-BPDB -Government Loan (Completed project)

Opening balance
Add: Accrued during the year
Less: Paid during the year
Closing balance

518,088,322	518,088,322
-	-
518,088,322	518,088,322
-	-
518,088,322	518,088,322

20.3.2.1.2 DSL Interest (Code-316 B)- PGCB -Government Loan (Completed project)

Opening balance
Add: Accrued during the year
Less: Paid during the year
Closing balance

1,858,636,420	1,826,200,264
26,635,122	32,436,156
1,885,271,542	1,858,636,420
-	-
1,885,271,542	1,858,636,420

20.3.2.1.3 DSL Interest- (Code-316 C)-APSCCL-Government Loan (Completed project)

Opening balance
Add: Accrued during the year
Less: Paid during the year
Closing balance

860,117,582	830,769,518
26,060,922	29,348,064
886,178,504	860,117,582
-	-
886,178,504	860,117,582

20.3.2.1.4 DSL Interest- (Code-316 D)-WZPDCL-Government Loan (Completed project)

Opening balance
Add: Accrued during the year
Less: Paid during the year
Closing balance

128,017,896	128,017,896
-	-
128,017,896	128,017,896
-	-
128,017,896	128,017,896

20.3.2.1.5 DSL Interest- (Code-316-F)-NESCO-Government Loan (Completed project)

Opening balance
Add: Accrued during the year
Less: Paid during the year
Closing balance

-	-
151,301,603	-
151,301,603	-
-	-
151,301,603	-



Notes

		Amount in BDT	
		30-Jun-22	30-Jun-21
20.3.2.2 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Ongoing project)			
Opening balance		21,288,099,870	21,285,637,938
Add: Accrued during the year		2,568,791,046	2,506,187,058
		23,856,890,916	23,791,824,996
Less: Paid during the year		2,087,981,962	2,503,725,126
Closing balance		21,768,908,954	21,288,099,870
20.3.2.2 DSL Interest of Government Loan (Ongoing project)			
DSL Interest (Code-316)-BPDB	20.3.2.2.1	21,768,908,954	21,288,099,870
DSL Interest (Code-316 B)- PGCB	20.3.2.2.2	-	-
DSL Interest- (Code-316 C)-APSCL	20.3.2.2.3	-	-
DSL Interest-(Code-316 D)- WZPDCL	20.3.2.2.4	-	-
DSL Interest-(Code-316 F)- NESCO	20.3.2.2.5	-	-
		21,768,908,954	21,288,099,870
20.3.2.2.1 DSL Interest (Code-316)-BPDB -Government Loan (Ongoing project)			
Opening balance		21,288,099,870	21,285,637,938
Add: Accrued during the year		2,568,791,046	2,506,187,058
		23,856,890,916	23,791,824,996
Less: Paid during the year		2,087,981,962	2,503,725,126
Closing balance		21,768,908,954	21,288,099,870
20.3.3 Interest on Foreign Loan			
Completed Projects	20.3.3.1	29,373,129,268	26,139,063,834
Ongoing Projects	20.3.3.2	22,169,549,714	22,169,549,714
		51,542,678,982	48,308,613,547
20.3.3.1 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Completed project)			
Opening balance		26,139,063,834	25,049,034,365
Add: Accrued during the year		7,264,786,594	5,099,404,278
		33,403,850,428	30,148,438,644
Less: Paid during the year		4,030,721,160	4,009,374,810
Closing balance		29,373,129,268	26,139,063,834
20.3.3.1 DSL Interest of Foreign Loan (Completed project)			
DSL Interest (Code-316 A)-BPDB	20.3.3.1.1	17,740,968,280	16,039,593,896
DSL Interest (Code-316 B)- PGCB	20.3.3.1.2	5,598,332,239	6,579,119,859
DSL Interest- (Code-316 C)-APSCL	20.3.3.1.3	3,750,810,680	2,073,672,755
DSL Interest-(Code-316 D)- WZPDCL	20.3.3.1.4	1,750,344,036	1,446,677,323
DSL Interest-(Code-316 F)- NESCO	20.3.3.1.5	532,674,032	-
		29,373,129,268	26,139,063,834
20.3.3.1.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Completed project)			
Opening balance		16,039,593,896	15,287,287,413
Add: Accrued during the year		4,702,424,886	4,761,681,293
		20,742,018,782	20,048,968,706
Less: Paid during the year		3,001,050,502	4,009,374,810
Closing balance		17,740,968,280	16,039,593,896
20.3.3.1.2 DSL Interest (Code-316 B)- PGCB -Foreign Loan (Completed project)			
Opening balance		6,579,119,859	6,463,288,955
Add: Accrued during the year		48,883,038	115,830,904
		6,628,002,897	6,579,119,859
Less: Paid during the year		1,029,670,658	-
Closing balance		5,598,332,239	6,579,119,859
20.3.3.1.3 DSL Interest- (Code-316 C)-APSCL -Foreign Loan (Completed project)			
Opening balance		2,073,672,755	2,063,725,253
Add: Accrued during the year		1,677,137,925	9,947,503
		3,750,810,680	2,073,672,755
Less: Paid during the year		-	-
Closing balance		3,750,810,680	2,073,672,755
20.3.3.1.4 DSL Interest-(Code-316 D)- WZPDCL -Foreign Loan (Completed project)			
Opening balance		1,446,677,323	1,234,732,745
Add: Accrued during the year		303,666,713	211,944,579
		1,750,344,036	1,446,677,323
Less: Paid during the year		-	-
Closing balance		1,750,344,036	1,446,677,323



Notes

20.3.3.1.5 DSL Interest-(Code-316 F)-NESCO-Foreign Loan (Completed project)

Opening balance
Add: Accrued during the year

Less: Paid during the year
Closing balance

Amount in BDT	
30-Jun-22	30-Jun-21
-	-
532,674,032	-
532,674,032	-
-	-
532,674,032	-

20.3.3.2 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Ongoing project)

Opening balance
Add: Accrued during the year

Less: Paid during the year
Closing balance

22,169,549,714	22,845,417,373
-	-
22,169,549,713.60	22,845,417,373
-	675,867,659
22,169,549,714	22,169,549,714

20.3.3.2 DSL Interest of Foreign Loan (Ongoing project)

DSL Interest (Code-316 A)-BPDB
DSL Interest (Code-316 B)- PGCB
DSL Interest-(Code-316 C)-APSCCL
DSL Interest-(Code-316 D)- WZPDCL
DSL Interest-(Code-316 F)- NESCO

20.3.3.2.1
20.3.3.2.2
20.3.3.2.3
20.3.3.2.4
20.3.3.2.5

22,169,549,714	22,169,549,714
-	-
-	-
-	-
22,169,549,714	22,169,549,714

20.3.3.2.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Ongoing project)

Opening balance
Add: Accrued during the year

Less: Paid during the year
Closing balance

22,169,549,714	22,845,417,373
-	-
22,169,549,714	22,845,417,373
-	675,867,659
22,169,549,714	22,169,549,714

20.3.4 Interest on PSDF Loan

Completed Projects
Ongoing Projects

20.3.4.1
20.3.4.2

-	-
896,551,374	-
896,551,374	-

20.3.4.2 Debt Servicing Liabilities (DSL) for Interest -PSDF Loan (Ongoing projects)

Opening balance
Add: Accrued during the year

Less: Paid during the year
Closing balance

-	-
2,451,533,406	-
2,451,533,406	-
1,554,982,032	-
896,551,374	-

20.4 Reimbursable Project AID (RPA)

Opening balance
Add: Addition during the year

Less: Refunded during the year
Closing balance

1,024,287,460	1,024,287,460
-	-
1,024,287,460	1,024,287,460
-	-
1,024,287,460	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.

20.5 Interest on budgetary support from Govt.

Opening balance
Add: Accrued during the year

Less: Paid during the year
Closing balance

95,545,129,760	82,597,093,760
12,948,036,000	12,948,036,000
108,493,165,760	95,545,129,760
-	-
108,493,165,760	95,545,129,760

It refers to the amount as interest @ 3% on amount received against budgetary support as subsidy from Government

21.00 Payables to Power Sector Development Fund (PSDF)

Opening balance
Add: Payable during the year

Less: Payment made during the year
Closing balance

12,792,859,707	-
12,240,895,500	38,478,259,707
25,033,755,207	38,478,259,707
18,766,826,000	25,685,400,000
6,266,929,207	12,792,859,707

This represents amount payable to PSDF by BPDB against bulk sale @ 0.15Tk./kwh as per BERC order



Notes

22.00 Trade and other payables

Accounts Payable - Contractors & Suppliers
Accounts Payable - Others.

22.1
22.2

Amount in BDT	
30-Jun-22	30-Jun-21
306,318,918,978	103,887,761,121
1,718,501	1,925,113
306,320,637,479	103,889,686,235

22.1 Accounts Payable - Contractors & Suppliers.

Opening balance
Add: Accrued during the year

Less: Payment made during the year
Adjustment made during the year

Closing balance

Schedule-N

103,887,761,121	87,835,399,594
301,933,826,027	101,592,196,770
405,821,587,148	189,427,596,364
99,502,668,171	82,002,080,506
-	3,537,754,737
99,502,668,171	85,539,835,243
306,318,918,978	103,887,761,121

22.2 Accounts Payable - Others.

Opening balance
Add: Accrued during the year

Less: Payment made during the year
Adjustment made during the year

Closing balance

1,925,113	79,379,216
1,609,961	235,960
3,535,074	79,615,176
1,816,573	1,864,833
-	75,825,230
1,816,573	77,690,063
1,718,501	1,925,113

23.00 Other current liabilities

Accrued Salaries and Allowances (Code-314)
Accrued Expenses- Others (Code-315)
Security Deposit - Contractors & Suppliers.(Code-322)
Other Deposits (Code-324)
CBA Contribution (Code-325)
Benevolent Fund (Code-342)
Employees Other Salary Deduction (Code-343)
Fund for Employees Honorarium (Code-357)
Other Liabilities (Code-359)
Other Deferred Credit (Code 392)

23.1
23.2
23.3
23.4
23.5
23.6
23.7
23.8
23.9
23.10

1,048,595	1,048,595
1,723,645	1,723,645
1,682,393,179	1,670,590,469
6,603,837	6,350,746
1,055,814	1,071,224
22,671,200	17,043,532
8,081,326	(497,844)
1,532,405,085	1,506,346,020
555,474,923	555,502,483
12,507,739,093	-
16,319,196,697	3,759,178,869

23.1 Accrued Salaries and Allowances (Code-314)

Opening balance
Add: Accrued during the year

Less: Paid during the year

1,048,595	1,048,595
-	-
1,048,595	1,048,595
-	-
1,048,595	1,048,595

23.2 Accrued Expenses- Others (Code-315)

Opening balance
Add: Accrued during the year

Less: Paid during the year

1,723,645	1,723,645
-	-
1,723,645	1,723,645
-	-
1,723,645	1,723,645

23.3 Security Deposit - Contractors & Suppliers.(Code-322)

Opening balance
Add: Deducted during the year

Less: Refund during the year

1,670,590,469	1,610,270,883
583,135,542	535,112,149
2,253,726,011	2,145,383,032
571,332,831	474,792,563
1,682,393,179	1,670,590,469

23.4 Other Deposits (Code-324)

Opening balance
Add: Received during the year

Less: Refund during the year

6,350,746	6,192,353
552,308	687,466
6,903,054	6,879,819
299,217	529,073
6,603,837	6,350,746

23.5 CBA Contribution (Code-325)

Opening balance
Add: Deducted during the year

Less: Paid during the year

1,071,224	1,042,374
2,389,792	2,195,373
3,461,016	3,237,747
2,405,202	2,166,523
1,055,814	1,071,224



Notes

23.6 Benevolent Fund (Code-342)

Opening balance
Add: Deducted during the year

Less: Paid during the year

23.7 Employees Other Salary Deduction (Code-343)

Opening balance
Add: Deducted during the year

Less: Paid during the year

23.8 Fund for Em Fund for Employees Honorarium (Code-357)

Opening balance
Add: Provision made during the year

Less: Paid during the year

23.9 Other Liabilities (Code-359)

Opening balance
Add: Provision made during the year

Less: Paid during the year

23.10 Other Deferred Credit (Code 392)

Opening balance
Add: Advance payment received against energy sale (bulk) during the year

Less: Adjustment made during the year

It refers to the amount received as advance payment against energy sale from bulk customers.

24.00 Clearing accounts

Adjustment Accounts
PC Pole Accounts
Remittance to Regional Collection Account
Retention Remittances to Regional Collection A/C
Remittance from Local Collection Account
Retention Remittances from Local Collection A/C
Remittance to Central Bank
Remittances to Zonal Central Bank Account.
Remittance from Regional Collection Account
Remittances from Regional Collection Account. (To Zonal Central A/C)
Remittance to Regional Account
Remittances to Regional & Accounting Office.
Remittance from Central Bank
Remittances from Zonal Central Bank Account.
Remittances from Retention Account.
Remittances to Unit from Retention Account.
Remittances to Zonal Fund.
Remittance- Pension Account
Remittance- Benevolent Fund Account
Remittance- Group Insurance
Remittance- GPF/ CPF Account
Clearing Account Local Office
Clearing Account Regional Accounting
Clearing Account Central Office
Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies)
Remittance Miscellaneous Collection
Remittance to Regional Consumers S/D Account
Remittance to Central Bank from Regional Misc. Collection Account
Remittance to Central Bank from Regional S/D Account
Remittance to PGCB
Clearance From Water Development Board.
Clearance From House Building Loan

Amount in BDT	
30-Jun-22	30-Jun-21
17,043,532	11,681,355
35552382	23,910,858
52,595,914	35,592,213
29924714	18,548,681
22,671,200	17,043,532
(497,844)	4,099,467
27,660,843	21,198,484
27,162,999	25,297,951
19,081,673	25,795,795
8,081,326	(497,844)
1,506,346,020	1,436,993,062
271,946,772	291,537,858
1,778,292,792	1,728,530,920
245,887,707	222,184,900
1,532,405,085	1,506,346,020
555,502,483	555,445,526
70,974,554	1,388,678
626,477,037	556,834,204
71,002,114	1,331,721
555,474,923	555,502,483
-	-
12,507,739,093	-
12,507,739,093	-
-	-
12,507,739,093	-

2,802,093,831	(4,974,355,186)
(14,894,187)	(4,711,792)
(46,870,714,492)	(51,099,328,999)
-	-
46,870,714,492	51,099,328,999
-	-
(39,277,165,150)	(44,686,304,997)
(41,728,002,034)	(45,962,065,170)
4,842,768,059	44,213,666,356
41,692,002,034	45,937,304,871
(524,398,669,209)	(472,938,745,098)
(12,509,140,477)	(12,629,589,767)
525,185,518,994	478,720,987,892
12,515,140,477	12,658,722,181
-	-
-	-
-	-
-	-
(434,992)	(9,498,645)
(1,206,291)	(2,818,897)
(76,400,353)	(420,738,553)
-	-
35,112,059,725	(3,277,376)
(2,512,991,335)	3,272,898,015
-	-
-	-
-	-
(133,337,954)	(229,277,115)
12,275,111	(138,613,560)
-	-
205,648,338	-
(852,805)	(1,489,328)
1,714,411,781	2,802,093,831



Notes

25.00 Sale of electricity (net of VAT)

PDB-own

LT-A-Residential	
LT-B-Irrigation/Agricultural Pump	
LT-C1-Small Industry	
LT-C2-Construction	
LT-D1-Education, Religious & Charitable Institution and Hospital	
D2-Street Light, Water Pump	
LT-D3-Battery Charging Station	
LT-E-Commercial & Office	
LT-T-Temporary	
MT-1-Residential	
MT-2-Commercial & Office	
MT-3-Industry	
MT-4-Construction	
MT-5-General	
MT-6-Temporary	
HT-1-General	
HT-2-Commercial & Office	
HT-3-Industry	
HT-4-Construction	
EHT-1-General	
EHT-2-General	
KCJAL	
GK Project	

Bulk

Dhaka Power Distribution Company (DPDC)	
Rural Electrification Board/Phalli Biddut Shamity (REB/PBS)	
Dhaka Electric Supply Company (DESCO)	
West Zone Power Distribution Company Ltd. (WZPDCL)	
Northern Electricity Supply Company (NESCO)	

Total sale of electricity (net of VAT)

<i>Amount in BDT</i>	
<i>30-Jun-22</i>	<i>30-Jun-21</i>
27,591,919,047	26,749,850,552
593,214,529	647,997,016
3,698,069,177	3,667,278,778
372,416,453	326,879,275
523,536,208	609,456,179
467,596,648	773,266,218
2,347,082,573	1,995,244,178
7,999,341,826	7,276,018,769
42,759,953	145,498,471
645,334,957	639,240,171
4,200,836,604	3,695,237,711
7,407,127,545	7,250,539,165
52,276,059	80,444,750
1,665,131,346	1,492,794,200
24,287,423	29,774,184
383,778,195	357,097,482
530,554,910	621,330,984
4,565,133,399	4,141,959,015
63,947,812	88,266,781
8,585,723,476	9,964,049,083
15,522,224,083	11,567,491,027
900,105,680	860,834,223
118,784,183	148,844,890
88,301,182,087	83,129,393,101
65,286,102,907	62,459,355,954
191,868,064,430	177,448,436,418
40,176,754,190	37,171,759,420
20,410,742,664	19,790,501,522
22,547,668,911	21,411,316,376
340,289,333,102	318,281,369,689
428,590,515,189	401,410,762,791



Notes

26.00 Other Operating Revenue

Connection & Disconnection Fees
Late Payment Surcharge / Interest on Consumers Bill
Meter Rent / Service Charge
Pre-Paid Meter Rent
Supervision Charge for Deposit Work
Sale of Scrap Material
Penalty for Unauthorized Connection

27.00 Subsidy from Government

Income as Subsidy From Government.

It refers to the amount receivable from government as subsidy against difference of buying and selling price in a financial year.

28.00 Cost of Sales

Generation & Power purchase expenses

Electricity purchase from IPP	28.1
Electricity purchase from India	28.2
Electricity purchase from rental	28.3
Electricity purchase from public plant	28.4
Transmission expenses for Wheeling charge	28.5
Fuel Consumption for own generation	28.6
Labour and Overhead expenses for own generation	28.7
Total generation & power purchase expenses	
Provision for Power Sector Development Fund (PSDF)	28.8
Total cost of sales	

Amount in BDT	
30-Jun-22	30-Jun-21
107,493,250	108,828,873
439,827,764	435,976,406
50,720,748	52,526,320
558,216,396	459,448,062
13,521,223	-
159,663,678	96,149,418
10,684,216	6,118,610
1,340,127,276	1,159,047,688
296,584,262,614	117,779,100,000
296,584,262,614	117,779,100,000

492,133,147,384	277,373,564,998
46,732,066,500	47,129,144,480
27,894,297,072	33,282,381,364
70,137,464,414	69,170,328,105
2,474,239,824	2,438,939,736
34,895,765,958	29,947,744,619
28,424,494,317	28,597,146,230
702,691,475,468	487,939,249,532
12,240,895,500	11,447,270,614
714,932,370,968	499,386,520,146



Notes

28.1 Electricity purchase from IPP

Particulars	Unit Kwh		Amount in BDT	
	FY-2021-2022	FY-2020-2021	30-Jun-22	30-Jun-21
RPC LTD. Mymensingh (210 MW)	1,106,935,572	1,150,056,632	4,130,993,792	3,840,313,302
BPDB RPCL PowerGen Ltd.	480,557,237	-	9,535,028,277	-
Haripur Power Ltd.	1,919,174,000	2,315,379,010	3,267,873,587	3,878,445,190
Meghnaghat Power Ltd.	2,140,792,000	2,276,324,250	5,709,336,569	6,238,656,026
Doreen Power Generation & System Ltd.-Feni	161,137,638	160,004,772	467,524,474	459,479,489
Doreen Power Generation & System Ltd.- Tangail	156,351,263	151,198,828	462,019,663	432,331,158
Regent Power Ltd.	147,081,880	157,765,152	453,755,759	463,450,991
Summit Purbachal Power Ltd.-Jangalia	232,729,909	258,257,635	945,539,654	941,362,032
Summit Meghnaghat Power Ltd.	1,524,542,505	1,559,093,909	6,428,574,957	6,547,648,630
Midland Power Company Ltd.	370,760,585	294,124,026	1,021,219,011	930,353,155
Raj Lanka Power Limited	234,706,041	146,308,138	3,656,894,613	1,806,686,667
Baraka Patenga Power Limited	232,871,760	198,921,600	3,620,246,651	2,363,521,802
Digital Power & Associates Ltd.	440,988,642	325,564,002	7,478,876,342	3,736,039,993
Regent Energy & Power Ltd.	360,724,103	591,450,096	1,472,507,201	1,726,171,586
United Power Generation & Distribution	193,143,360	205,400,640	642,881,762	671,909,952
RPCL 52MW Gazipur	209,417,122	112,666,731	3,793,092,964	1,794,318,893
RPCL 25MW Rawjan	80,466,131	68,409,238	1,502,164,876	932,009,423
Lakdhanvi Bangla Power Ltd.	217,114,112	159,349,441	3,654,069,728	2,229,819,012
ECPV Power Ltd.	407,101,368	190,254,480	7,158,148,504	2,569,220,856
Sinha People Energy Ltd.	25,438,560	21,026,448	497,991,030	812,740,081
ACE Alliance Power Ltd. (149MW) (Summit Gazipur)	809,133,408	791,750,046	13,339,615,719	8,370,704,611
United Ashugang Energy Ltd.	259,236,429	145,638,508	2,895,092,642	3,206,663,461
Summit Bibiyana II Power Company Ltd.	2,310,625,924	2,455,887,148	5,996,723,144	6,030,061,928
Summit Barishal Power Ltd.	62,791,776	218,608,608	2,313,583,188	3,167,467,899
Summit Narayangonj Power Unit II Ltd.	288,604,038	259,501,715	4,990,935,236	2,969,690,929
Doreen Southern Power Limited	311,143,774	237,896,381	5,040,225,092	2,684,321,524
Doreen Northern Power Limited	297,602,757	231,844,112	4,903,100,529	2,641,124,870
Power Pac Motiara - Jamalpur	13,945,632	289,737,408	307,097,193	3,268,082,838
Shahjanullah Power Generation Co. Ltd.	119,664,201	102,686,146	413,061,164	354,266,198
Engreen Solar	3,997,213	3,944,220	65,644,538	63,523,756
Kushiara Power Company Ltd.	1,038,532,925	1,065,571,452	3,185,653,217	3,184,203,020
M/S Banco Energy Generation Ltd.	376,975,008	309,349,044	5,969,027,473	3,548,402,788
Bangla Track Power Company Ltd.	159,163,968	39,585,792	6,736,713,233	4,185,097,685
Bangla Track Power Company Ltd. (Unit-2)	102,068,064	122,851,008	3,703,225,481	3,855,255,637
Aggreko Energy Solution Ltd. - Aorahati (100MW)	131,526,563	37,076,045	4,417,000,846	2,377,751,737
Aggreko Energy Solution Ltd. - Bhalmangoan (100MW)	120,485,001	28,478,637	4,245,841,612	2,164,581,074
APR Energy 300MW	259,472,196	72,053,121	10,835,439,637	6,405,636,446
United Mymensingh Power Ltd. (200MW)	1,052,002,800	1,019,821,200	17,447,304,343	11,669,327,634
Technaf Solartech Energy Ltd. (20MW)	37,555,078	33,438,191	452,146,681	394,598,682
Acron Infrastructure Service Ltd. (Unit-3)	586,327,094	610,561,267	8,847,932,285	6,065,069,101
Sembcorp NWPC Ltd. - Sirajgonj (282MW)	2,817,383,745	2,945,236,563	9,132,705,810	9,029,761,730
Paramount BTrac Energy Ltd. - Sirajgonj	104,571,634	21,514,556	5,791,953,269	3,887,016,999
Orion Power Rupsha Ltd. - Khulna (105MW)	540,193,296	361,167,408	9,038,681,251	4,586,519,321
Desh Energy Chandpur Power Company Ltd.	752,048,193	535,499,933	12,934,344,889	7,266,737,367
Midland East Power Company Ltd.	858,896,611	410,347,432	13,304,285,799	5,106,156,835
Baraka Shikalbaha Power Ltd. (105MW)	610,898,228	159,651,421	9,816,459,440	2,774,600,010
Confidence Power Ltd. - Rangpur (113MW)	623,970,029	494,399,990	10,001,094,642	5,671,576,724
Confidence Power Ltd. (Unit-1) - Bogra	613,355,712	468,193,056	10,097,178,928	5,469,183,763
Confidence Power Ltd. (Unit-2) - Bogra	655,152,288	447,810,720	10,851,170,802	5,606,954,875
United Jamalpur 200MW	627,954,216	538,471,740	10,830,596,553	6,669,811,635
Sympa Solar Power Limited	11,994,460	11,268,182	135,093,706	124,366,922
RPCL - Gazipur (105MW)	535,752,588	372,311,616	8,934,646,402	4,561,729,240
United - Anawara (300MW)	1,677,406,561	1,195,998,078	27,943,395,632	13,588,011,751
Zodiac Power Ctg. Ltd.	320,369,811	276,762,524	5,029,347,420	3,085,394,329
Karnaphuli Power Ltd.	693,947,514	85,058,900	10,738,505,984	2,177,111,311
Lanka Power Limited - Feni	329,452,681	193,243,406	5,721,652,913	2,993,516,085
HF Power Company Limited	577,999,758	551,060,311	8,906,890,033	5,951,666,116
Bangladesh-China Power Company (Pvt.) Ltd. 1320MW	3,998,490,350	3,811,921,991	55,395,607,066	32,764,848,584
Manikgonj Power Generations Limited (162MW)	1,041,083,049	344,555,626	16,458,006,350	4,667,375,064
HDFC SinPower Ltd. (50MW)	92,430,240	61,439,464	1,358,708,897	883,676,770
Anilima Energy Limited (116MW)	755,550,326	123,670,544	11,468,258,410	1,768,065,136
United Payra (150MW)	76,919,436	33,419,172	2,502,197,530	1,077,171,595
Spectra Solar Park	52,473,009	20,066,259	627,377,593	207,814,734
Tangail Palli Power Generation Ltd. (22MW)	149,421,480	71,669,647	2,365,086,053	890,544,548
Nutan Bidyut (Bangladesh) Ltd. (220MW)	1,653,494,918	160,931,128	4,973,733,765	284,039,503
Bhairab Power Limited (54.50MW)	198,278,640	70,305,840	3,361,477,855	877,217,319
Acron Infrastructure Services Ltd. Unit-2	512,083,584	687,711,168	8,055,322,054	7,359,103,192
Orion Power Sonargaon Ltd.	638,940,480	451,901,664	8,427,320,532	5,095,211,408
Chandpur Power Generation Ltd. (115MW)	205,345,603	-	3,713,184,400	-
EPV Thakurgoan Limited (115MW)	191,362,182	-	3,406,841,241	-
Kamchan Purbachal Power Generation Limited (55MW)	190,009,188	-	3,183,850,656	-
KEPZ 9.8 MW Solar	4,013,712	-	51,897,296	-
Energon Renewables (BD) Limited 100MW - Mongla	95,298,710	-	1,154,337,981	-
Summit Gazipur II Power Ltd. - Koddá (300MW)	1,421,077,329	1,280,252,848	24,417,833,567	13,968,072,079
Balance as at June 30, 2022	42,610,507,198	34,603,676,263	492,133,147,384	277,373,564,998



Notes

28.2 Electricity purchase from India

Particulars	Unit Kwh	
	FY-2021-2022	FY-2020-2021
NVVN Ltd. - India 250 MW	1,793,326,113	1,753,307,564
NVVN Ltd. - India 160 MW (Tripura)	941,241,612	1,028,817,960
NVVN Ltd. - India 300 MW	2,548,677,500	2,539,050,000
Power Grid Corporation of India - 250MW	-	-
Power Grid Corporation of India - 160MW	-	-
PTC India Ltd. 200 MW	454,768,420	1,023,539,479
Semberop Energy India Ltd. 250MW	1,905,341,720	1,784,173,570
Balance as at June 30, 2022	7,644,355,365	8,128,888,573

Amount in BDT	
30-Jun-22	30-Jun-21
5,794,486,872	5,479,226,567
7,484,684,395	7,420,242,117
15,199,300,879	14,200,174,815
885,126,987	993,616,464
140,021,274	179,663,490
3,388,272,957	6,950,960,102
13,839,173,137	11,905,260,924
46,732,066,500	47,129,144,480

28.3 Electricity purchase from Rental

Particulars	Unit Kwh	
	FY-2021-2022	FY-2020-2021
Barkatullah Electro Dynamics Ltd.	-	353,071,710
Baraka Power Co. Ltd.	349,663,734	-
Shahjibazar Power Co. Ltd.	619,933,776	605,484,672
Desh Cambridge, Kumergoan	75,345,178	61,412,951
Energyprima, Fenchugonj	48,318,547	208,743,147
Energyprima, Bogra	-	27,878,796
Energyprima, Kumargaon	41,095,560	-
Venture Energy, Bhola	189,564,498	199,537,974
Summit Narayangonj Power Ltd.	109,319,891	353,336,328
Max Power Ltd.-Ghorasal	-	102,449,279
Kpel -Unit-2	107,420,657	433,646,409
Khanjahan Ali Power Ltd.	29,896,435	92,282,785
Ileconsortium & Associates	-	270,990,720
Precision Energy Ltd.	276,586,308	208,806,744
Orion Power Meghnaghat Ltd.	165,454,808	-
Dutch Bangla Power & Associates Ltd.	161,026,042	366,362,581
Acron Infrastructure Service Ltd.	222,839,580	189,942,210
Amnura(Sinha Power Generation)	20,839,351	32,172,109
Power Pac Mutiara Keranigonj	91,903,200	217,866,024
Northern Power	66,336,489	21,344,414
Aggreko International Ltd.-Bhola (95 Mw)	103,561,853	559,103,805
Gbb Power Ltd.	167,469,576	167,490,216
Balance as at June 30, 2022	2,846,575,482	4,471,922,874

-	1,101,899,564
1,120,522,242	-
2,194,442,394	2,039,822,897
273,009,147	235,977,144
146,415,205	681,674,489
-	96,666,127
119,125,405	-
672,491,504	796,370,803
2,100,228,103	3,436,136,533
-	811,772,815
2,138,624,001	4,998,784,772
586,325,265	1,363,243,262
-	3,813,956,693
1,257,886,706	1,091,909,673
3,425,588,809	-
3,250,631,030	4,588,701,719
4,110,168,523	3,132,864,948
274,117,988	108,212,126
2,515,217,918	1,792,998,493
1,696,707,045	224,115,126
1,327,286,944	2,310,334,606
685,508,842	656,939,574
27,894,297,072	33,282,381,364

28.4 Electricity purchase from public plant

Particulars	Unit Kwh	
	FY-2021-2022	FY-2020-2021
APSCL (Except New 573 MW)	347,574,918	711,938,656
APSCL (New 50 MW)	194,969,682	184,795,542
APSCL (225 MW)	1,579,703,499	1,574,330,675
APSCL (450 MW) South	2,135,112,449	1,955,572,989
APSCL (450 MW) North	2,017,615,091	2,088,923,729
SBU HARIPUR	-	-
EGCB Ltd.(210X2)MW	116,096,664	563,946,120
EGCB Ltd.(412)MW	1,981,733,402	1,803,485,796
EGCB Ltd.(360)MW	1,419,204,804	1,039,616,357
North West Power Gen (NWPGL)- Sirajgonj	224,720,935	216,329,490
North West Power Gen (NWPGL)- Sirajgonj (Unit - 2)	1,008,745,563	1,135,656,573
North West Power Gen (NWPGL)- Sirajgonj (Unit - 3)	1,220,422,550	1,447,005,461
North West Power Gen (NWPGL)- Khulna	437,277,714	279,080,308
North West Power Gen (NWPGL)- Bheramara	1,966,292,933	2,706,234,738
North West Power Gen (NWPGL)- Madhumati	98,005,392	11,607,408
North West Power Gen (NWPGL)- 6.55MW Solar PV	9,725,161	-
BPDB RPCL PowerGen Ltd.	-	387,788,703
Balance as at June 30, 2022	14,757,200,755	16,106,312,544

2,516,021,467	3,725,662,841
417,729,941	439,275,908
5,245,040,830	5,139,666,301
8,036,514,579	7,571,323,434
5,960,985,814	5,900,126,978
-	247,733,903
1,631,192,273	2,694,566,404
4,954,975,092	5,421,654,625
5,958,406,989	3,656,399,175
2,148,277,482	2,382,001,459
7,522,171,723	4,351,973,695
4,748,113,291	4,890,841,676
11,138,939,273	7,770,389,923
6,934,357,044	7,636,097,844
2,787,875,557	1,485,423,700
136,863,059	-
-	5,857,190,239
70,137,464,414	69,170,328,105

28.5 Transmission expenses for Wheeling charge

Wheeling Charges to PGCB

2,474,239,824	2,438,939,736
2,474,239,824	2,438,939,736

28.6 Fuel Consumption for own generation

Gas Used for Electricity Generation
Diesel/Furnace Oil Used for Electricity Generation
Coal Used for Electricity Generation

13,412,900,737	14,930,410,030
14,045,172,592	7,794,026,985
7,437,692,629	7,223,307,604
34,895,765,958	29,947,744,619



Notes

28.7 Labour and Overhead expenses for own generation

Pay of Officers	
Pay of Staff	
Allowances of Officers	
Allowances of Staff	
Leave Encasement	
Overtime Allowances (Single Rate)	
Overtime Allowances (Double Rate)	
Traveling Expenses/Allowances (For Official)	
Traveling Expenses (For Training)	
Conveyance Charge	
Medical Expenses	
Washing Expenses	
Representation & Entertainment	
Bonus for Officers	
Bonus for Staff	
Bangla Nobo Barsho Allowance (For Officers)	
Bangla Nobo Barsho Allowance (For Staff)	
Stationary & Printing	
Taxes, License & Fees	
Water Charges	
Electric Charges (Own use)	
Employees Electricity Rebate	
Electricity Rebate - Freedom Fighters	
Interest as Subsidy on Employees House Building Loan	
Uniforms & Liveries	
Post & Telegram	
Telephone, Telex & Fax	
Advertising & Promotion	
Legal Expenses (Lawyer's Fees & Court Fees)	
Books & Periodicals	
Petrol, Diesel & Lubricants Used for Transport	
CNG Used for Vehicle	
Petrol, Diesel & Lubricants Used for Other Equipment	
Store & Spares Used	
Custom Duties & Sale Tax	
Vat	
Depreciation	
Freight & Handling	
Donation & Contributions	
Donation to Sick Employees from Benevolent Fund	
Training & Education - Local	
Employees Other Benefit & Welfare Expenses	
Board's Contribution to Pension Fund	
Leave Encasement on Retirement	
Insurance For Vehicle & other	
Bank Charge & Commission	
Honorarium - Punishment/Reward Scheme or APA	
Honorarium - Other	
Consultant's Fee - Local	
Consultant's Expenses - Foreign	
Wages for Hired Labour	
Structure & Improvement	
Boiler Plant equipment	
Engine & Engine Driven Generators	
Generator	
Prime Movers	
Accessory Electric Equipment	
Reservoir, Dams & Waterways	
Station Equipment	
Overhead Conduct & Devices	
Meter	
Transportation Equipment	
Heavy & Other Power Operated Equipment's	
Office furniture & Equipment	
Office Equipment (Computer, Monitor & Others)	
Communication Equipment's	
Stores Equipment	

Amount in BDT

	30-Jun-22	30-Jun-21
471,017,459	454,090,020	
903,577,245	895,969,212	
321,572,510	311,122,576	
661,610,040	658,800,076	
57,375,828	49,309,719	
154,062,698	151,995,280	
598,071,883	601,769,596	
55,590,422	29,906,896	
9,218,090	397,855	
964,986	1,026,665	
16,717,067	13,872,826	
237,460	190,292	
596,128	548,681	
106,427,410	72,617,089	
214,845,432	151,520,673	
7,887,776	8,596,071	
14,769,202	14,043,263	
15,138,868	14,901,132	
45,985,640	56,640,961	
14,946,413	4,592,720	
148,450,110	180,428,316	
151,775,628	155,126,475	
73,531	-	
211,612	-	
14,787,945	12,864,416	
1,024,712	345,304	
5,888,653	7,056,734	
26,411,557	25,342,874	
272,780	31,850	
731,447	509,472	
37,371,865	30,467,454	
4,495,755	4,179,337	
156,943,100	129,138,824	
284,431,308	272,028,144	
554,683,590	807,647,709	
146,215,193	128,610,381	
17,842,011,920	16,792,950,243	
24,049,907	32,161,404	
6,776,579	6,411,112	
37,500	64,000	
841,000	318,780	
13,025,367	2,794,145	
1,408,925,961	1,413,796,258	
97,247,692	84,930,380	
2,151,613	2,737,662	
1,895,595	4,770,770	
192,661,614	203,704,435	
10,865,142	42,265,648	
849,110	710,000	
944,354,226	277,857,139	
286,517,667	249,760,380	
67,555,647	73,446,229	
23,256,492	34,997,797	
21,020,286	13,430,086	
54,928,850	44,019,832	
22,513,590	11,161,980	
45,258,609	2,513,542	
7,862,965	11,230,957	
2,063,620,847	3,950,376,089	
30,525,867	34,503,838	
46,528	-	
30,605,713	34,896,579	
3,140,169	-	
1,180,971	1,125,217	
415,649	184,752	
3,500	-	
15,966,399	24,338,085	
28,424,494,317	28,597,146,230	

28.8 Provision for Power Sector Development Fund (PSDF)

Provision for Power Sector Development Fund is made @ Tk.0.15/kwh on bulk sales

12,240,895,500	11,447,270,614
12,240,895,500	11,447,270,614



Notes

29.00 Distribution expenses

Pay of Officers	
Pay of Staff	
Allowances of Officers	
Allowances of Staff	
Leave Encasement	
Overtime Allowances (Single Rate)	
Overtime Allowances (Double Rate)	
Traveling Expenses/Allowances (For Official)	
Traveling Expenses (For Training)	
Conveyance Charge	
Medical Expenses	
Washing Expenses	
Representation & Entertainment	
Bonus for Officers	
Bonus for Staff	
Bangla Nobo Barsho Allowance (For Officers)	
Bangla Nobo Barsho Allowance (For Staff)	
Stationary & Printing	
Taxes, License & Fees	
Office Rent	
Water Charges	
Electric Charges (Own use)	
Employees Electricity Rebate	
Electricity Rebate - Freedom Fighters	
Uniforms & Liveries	
Post & Telegram	
Telephone, Telex & Fax	
Advertising & Promotion	
Legal Expenses (Lawyer's Fees & Court Fees)	
Books & Periodicals	
Petrol, Diesel & Lubricants Used for Transport	
CNG Used for Vehicle	
Store & Spares Used	
Custom Duties & Sale Tax	
Vat	
Depreciation	
Freight & Handling	
Workmen Compensation	
Training & Education - Local	
Employees Other Benefit & Welfare Expenses	
Reimbursement for Treatment of Accident (on duty) affected Employee	
Board's Contribution to Pension Fund	
Leave Encasement on Retirement	
Insurance For Vehicle & other	
Bank Charge & Commission	
Honorarium - Punishment/Reward Scheme or APA	
Honorarium - Other	
Consultant's Fee - Local	
Consultant's Expenses - Foreign	
Wages for Hired Labour	
Computerization of Commercial Operation	
Profit on GPF/CPF	
Land & Land Rights	
Structure & Improvement	
Boiler Plant equipment	
Generator	
Accessory Electric Equipment	
Fuel Holders, Producers & Accessories	
Station Equipment	
Towers and Fixtures	
Poles & Fixtures	
Overhead Conduct & Devices	
Line Transformers	
Transformer Manufacturing	
Meter	
Transportation Equipment	
Heavy & Other Power Operated Equipment's	
Office furniture & Equipment	
Office Equipment (Computer, Monitor & Others)	
Tools, Shop and Garage Equipment's	
Stores Equipment	
Total distribution expenses	

Amount in BDT	
30-Jun-22	30-Jun-21
247,930,731	249,930,965
708,579,742	722,902,159
111,590,531	110,789,453
435,179,613	441,638,040
32,720,355	33,334,534
110,994,972	121,389,821
435,994,982	433,455,670
79,830,326	69,994,030
2,421,278	765,546
4,724,705	4,940,007
11,168,767	5,520,993
254,229	225,335
-	8,118
58,909,977	43,432,656
165,069,640	122,000,174
4,368,281	4,436,438
11,416,158	11,206,819
64,104,468	60,007,880
15,930,778	15,175,210
5,326,951	5,084,448
843,065	991,478
129,511,314	121,376,909
116,144,758	120,593,046
3,278,253	4,089,874
14,731,460	7,160,887
1,966,396	2,701,191
11,824,296	12,226,569
35,682,844	32,064,065
4,847,300	5,317,635
409,813	398,989
125,533,165	112,798,640
3,235,057	5,036,827
98,329,498	118,058,892
108,853,403	68,284,382
21,058	-
5,501,607,665	6,455,966,386
85,602,599	94,429,579
-	1,488,286
83,320	-
5,864,134	2,395,478
79,000	273,015
1,019,131,587	985,486,838
94,223,057	93,331,243
774,887	944,856
63,040,874	63,947,785
151,110,519	117,637,789
5,721,103	8,287,348
11,618,780	12,165,746
53,551,354	5,215,316
268,970,630	237,668,038
-	1,150,086
-	280,974
-	7,900
84,523,951	90,080,235
99,530	-
299,928	-
38,572,363	-
-	8,800
3,377,630	4,024,200
4,000	635,477
6,000	973,697
477,974,019	481,359,441
-	14,346
97,661	71,050
-	455,115
83,919,044	83,157,704
-	20,273
5,625,113	5,086,247
19,270	990
2,162,654	2,359,796
494,774	393,513
11,117,283,610	11,816,655,224



Notes

30.00 General and administrative expenses

Pay of Officers	
Pay of Staff	
Allowances of Officers	
Allowances of Staff	
Leave Encasement	
Overtime Allowances (Single Rate)	
Overtime Allowances (Double Rate)	
Traveling Expenses/Allowances (For Official)	
Traveling Expenses (For Training)	
Conveyance Charge	
Medical Expenses	
Washing Expenses	
Representation & Entertainment	
Bonus for Officers	
Bonus for Staff	
Bangla Nobo Barsho Allowance (For Officers)	
Bangla Nobo Barsho Allowance (For Staff)	
Stationary & Printing	
Taxes, Licence & Fees	
Office Rent	
Water Charges	
Electric Charges (Own use)	
Employees Electricity Rebate	
Interest as Subsidy on Employees House Building Loan	
Uniforms & Liveries	
Post & Telegram	
Telephone, Telex & Fax	
Advertising & Promotion	
Audit Fee	
Legal Expenses (Lawyer's Fees & Court Fees)	
Books & Periodicals	
Petrol, Diesel & Lubricants Used for Transport	
CNG Used for Vehicle	
Store & Spares Used	
Custom Duties & Sale Tax	
Vat	
Depreciation	
Freight & Handling	
Donation & Contributions	
Training & Education - Local	
Employees Other Benefit & Welfare Expenses	
Reimbursement for Treatment of Accident (on duty) affected Employee	
Board's Contribution to CPF	
Board's Contribution to Pension Fund	
Leave Encasement on Retirement	
Insurance (For Goods & Property)	
Insurance For Vehicle & other	
Group Insurance Premium	
Bank Charge & Commission	
CDBL & Related Charges	
Recruitment Expenses	
Honorarium - Punishment/Reward Scheme or APA	
Honorarium - Other	
Office Maintenance	
Consultant's Fee - Local	
Consultant's Expenses - Foreign	
Wages for Hired Labour	
Computerization of Commercial Operation	
Service Charge for Collection of Electricity Bill by Mobile Phone Co.	
Profit on GPF	
Land & Land Rights	
Structure & Improvement	
Engine & Engine Driven Generators	
Generator	
Accessory Electric Equipment	
Reservoir, Dams & Waterways	
Station Equipment	
Overhead Conduct & Devices	
Line Transformers	
Meter	
Transportation Equipment	
Office furniture & Equipment	
Office Equipment (Computer, Monitor & Others)	
Tools, Shop and Garage Equipment's	
Stores Equipment	
Fire Fighting Equipment	
Assets insurance fund	
Total general and administrative expenses	

Amount in BDT	
30-Jun-22	30-Jun-21
417,560,490	401,714,853
334,022,042	349,469,091
205,093,500	200,245,072
212,099,821	219,877,092
37,750,767	32,453,223
50,325,986	52,114,010
121,209,363	121,191,970
58,822,957	33,869,377
8,954,335	1,166,762
4,741,032	5,078,829
9,806,974	4,974,376
485,518	115,834
8,969,594	7,102,250
93,048,220	67,732,660
77,537,012	62,471,534
6,961,390	6,730,540
5,632,456	5,685,618
48,464,360	47,241,403
62,223,404	66,755,645
3,406,680	2,505,011
10,964,251	27,019,150
55,403,920	50,520,531
71,155,223	70,520,865
126,746	-
2,202,244	3,218,315
1,350,757	1,355,968
5,719,060	5,359,279
60,042,540	50,873,479
2,387,867	1,920,000
8,113,136	6,022,442
871,078	939,231
69,067,716	62,108,021
5,545,348	4,732,927
22,395,084	16,885,506
23,652	-
70,865	-
645,050,214	616,368,002
124,481	82,985
2,244,016	1,892,490
103,649,845	89,705,631
16,159,000	2,210,452
3,036,162	12,514,970
-	-
984,300,658	972,299,245
87,937,461	93,827,216
-	1,346,814
1,102,947	2,753,588
32,688,360	34,172,716
13,783,607	18,097,383
3,141,671	-
17,931,796	-
124,403,851	119,774,659
22,619,770	53,897,772
570,802	332,327
60,577,528	19,674,198
21,947,366	43,178,945
90,960,664	73,658,036
150,993,094	112,862,262
12,523,003	7,562,976
-	260,279
-	11,853,781
190,698,104	194,982,968
-	10,010
-	2,470
196,150	479,049
371,787	57,807
198,700	404,270
5,393,219	9,274,041
-	1,690,457
-	26,253,950
75,052,411	72,586,144
7,727,733	6,177,991
111,375	66,242
1,476,148	1,359,131
1,291,859	2,016,852
537,982	-
70,000,000	70,000,000
4,831,357,152	4,663,658,973



Notes

37.1 Computation of current tax payable (receivable) :
Net Profit/(Loss) before tax as per statement of profit or loss
Add: Accounting depreciation
Less: Depreciation as per third schedule of ITO 1984
Taxable profit/(loss)
Current tax payable (receivable) @ 25%
Total Tax deducted at source in the financial year

37.1.1

37.1.1 Break-up of TDS is as follows:
As per RAO/Projects/COOAC/CPAAC reports :
Source tax on interest on STD/SND A/C
Source tax on FDR

As per Directorate of Finance report:
Source tax on interest on STD/SND A/C
Source tax on FDR
Source tax on dividend
Source tax on sale of PGCB's share
Source tax from rental income on Land Lease
Source tax on Sale of Bulk Energy

Total TDS reported in this financial year

38.00 Other Comprehensive income

39.00 Prior year adjustment for expenses
Revenue

Directorate of Finance-Revenue
RAO, CES
Daoudkandi 50 MW
Barishal GT
Bhola 225MW CCPP
RAO, Tangail
RAO, Noakhali
Hatia Disel
Chapainwabgonj 100 MW
Katakhati 50 MW
RAO, Mymensingh
C&M Khulna
COOAC
CPAAC

Overhead
RAO, Rajshahi
RAO, Shahjibazar
RAO, COOAC
RAO, Kaptai

Development

Ghorashal 3rd unit Re-powering Project
Directorate of Finance

Adjustment : For recasting of opening balance of accounts payables with details ledger
For Offsetting DESA'S Share in fixed deposit
For Offsetting DESA'S portion in Grants

The above amount pertains to the rectification of the errors and omission made in recording transactions in the preceding years.

40.00 Cash received from customers

Total operating revenue
Trade receivables less provision for bad and doubtful debt-opening
Trade receivables less provision for bad and doubtful debt-closing

41.00 Cash received from other operating income

Other operating income
Other receivables, opening (Except 142A, 142B, 142C, 142D & 142 F)
Other receivables, closing (Except 142A, 142B, 142C, 142D & 142 F)

		Amount in BDT	
		30-Jun-22	30-Jun-21
	(17,993,476,298)		1,292,754,034
	23,988,669,798		23,865,284,631
	55,815,716,569		56,326,348,573
	(49,820,523,070)		(31,168,309,909)
	(12,455,130,767)		(7,792,077,477)
	7,389,615,185.58		1,395,169,277.86
	42,434,805		61,747,318
	1,576,614		2,800,572
	44,011,418.14		64,547,890.68
	112,632,657		202,207,969
	322,294,258		325,401,988
	533,500,589		682,705,682
	-		120,305,749
	778,596		-
	6,376,397,668		-
	7,345,603,767		1,330,621,387.18
	7,389,615,185.58		1,395,169,278
	(7,205,620,666)		26,140,079,571
	86,799		
	(13,760)		
			(2,050)
			301,642
			117,093
	(4,886)		958,694
			436,301
	(3,231,747)		
	442,451		
	45,861		660,111
			(4,363,351)
			(14,401)
	522,855,064		49,539
	(6,685,440,884)		26,138,223,149
	330,520		
			134,376
	(7,686,998)		(19,332,563)
	(7,356,478)		(19,198,187)
			48,000
	788,644,305		48,000
	(5,904,153,056)		26,119,072,961
			3,613,579,966
	7,154,927		-
	(14,127,288)		-
	(5,911,125,418)		29,732,652,927
	429,930,642,465		402,569,810,479
	112,797,006,159		108,936,472,158
	120,685,699,971		112,797,006,159
	422,041,948,653		398,709,276,478
	6,067,923,115		5,514,693,309
	595,487,192		606,738,821
	582,935,595		595,487,192
	6,080,474,712		5,525,944,939



Notes

42.00 Cash paid to operating expenses
 Generation & Power purchase expenses
 Provision for power sector development fund
 Distribution expenses
 General and administrative expenses

Less: Depreciation

Add:
 Prior year adjustment for expenses (for operating)
 Increase(decrease) in inventories
 Increase (decrease) in advance, deposit and prepayments
 Increase (decrease) in Trade and others payables
 Decrease (increase) in other current liabilities
 Decrease (increase) in pension fund accounts
 Decrease (increase) in Clearing Account accounts
 Decrease (increase) in Payables to Power Sector Development Fund (PSDF)

Cash paid to operating expenses

43.00 Capital work in progress paid in cash
 Closing Balance
 Add: Transferred to Completed Project

Less Opening Balance
 Expenses during the year
 Less Non Cash Exp.
 Exchange Rate Fluctuation Loss
 IDC on Foreign
 IDC on Local
 Material transfer from revenue fixed assets
 Total Non Cash
Capital work in progress paid in cash during the year

Amount in BDT	
30-Jun-22	30-Jun-21
702,691,475,468	487,939,249,532
12,240,895,500	11,447,270,614
11,117,283,610	11,816,655,224
4,831,357,152	4,663,658,973
730,881,011,730	515,866,834,344
23,988,669,798	23,865,284,631
706,892,341,931	492,001,549,713
5,904,153,056	(29,732,652,927)
(922,288,950)	26,029,717
1,774,129,939	(12,827,898,926)
(202,430,951,244)	(15,974,907,424)
(52,278,735)	(130,681,609)
892,187,553	(2,297,348)
1,087,682,050	(7,776,449,016)
6,525,930,500	(12,792,859,707)
(187,221,435,831)	(79,211,717,241)
519,670,906,100	412,789,832,472
149,548,829,709	176,979,505,645
59,986,788,298	39,650,276,346
209,535,618,007	216,629,781,990
176,979,505,645	174,735,350,509
32,556,112,362	41,894,431,481
1,923,493,467	93,066,002
766,664,515	1,346,923,722
956,638,000	870,019,046
41,915,453	1,367,958,209
3,688,711,435	3,677,966,978
28,867,400,927	38,216,464,503



Schedule-A

Bangladesh Power Development Board
Schedule of Property, Plant & Equipment (PPE)
As at 30 June 2022.

PARTICULARS	COST & REVALUED			Rate of Dep. (%)	DEPRECIATION			Written Down Value (WDV) as on 30 June 2022
	Balance as on 30 June 2021	Addition during the year	Disposal/Adjustment during the year		Balance as on 30 June 2022	Charge during the year	Adjustment during the year	
	Taka	Taka	Taka		Taka	Taka	Taka	Taka
GENERATION:								
LAND	574,329,862,122	35,158,846,402	-	609,488,708,525	17,842,011,920	-	215,473,499,195	394,015,209,331
BUILDING	873,682,879,107	9,703,646,513	-	93,386,525,620	1,051,383,066	-	-	93,386,525,620
PLANT & MACHINERY	31,892,443,903	1,926,553,789	-	33,818,997,692	13,692,286,362	-	14,743,669,428	19,075,328,264
PLANT & MACHINERY - ENGINE	397,561,283,352	23,501,465,031	-	421,062,748,383	13,097,984,508	-	166,110,373,421	254,952,374,961
VEHICLES	59,863,001,251	-	-	59,863,001,251	3,591,780,075	-	33,625,884,407	26,237,116,844
FURNITURE	992,296,778	10,621,280	-	1,002,918,057	89,784,668	-	842,480,700	160,437,357
	337,957,731	16,559,790	-	354,517,521	11,079,604	-	151,091,238	203,426,283
TRANSMISSION:								
LAND	53,121,902,233	-	-	53,121,902,233	-	-	20,789,483,189	32,332,419,044
BUILDING	2,500,428,313	-	-	2,500,428,313	-	-	-	2,500,428,313
PLANT & MACHINERY	1,835,624,884	-	-	1,835,624,884	967,737,499	-	967,737,499	867,887,385
VEHICLES	48,616,939,538	-	-	48,616,939,538	19,723,518,560	-	19,723,518,560	28,893,420,978
FURNITURE	64,221,206	-	-	64,221,206	44,171,730	-	44,171,730	20,049,476
	104,688,292	-	-	104,688,292	54,055,399	-	54,055,399	50,632,892
DISTRIBUTION:								
LAND	253,519,634,904	28,921,539,740	-	282,441,174,644	84,877,992,145	-	90,379,599,810	192,061,574,834
BUILDING	97,373,483,050	1,157,476,898	-	98,530,959,948	-	-	-	98,530,959,948
PLANT & MACHINERY	3,609,969,371	1,317,288,782	-	4,927,258,153	1,687,284,175	-	1,823,879,815	3,103,378,339
VEHICLES	151,091,694,862	26,319,174,750	-	177,410,869,612	82,243,647,944	-	87,499,688,976	89,911,180,636
FURNITURE	1,013,699,902	65,903,635	-	1,079,603,537	5,256,041,032	-	910,773,821	168,829,716
	430,787,719	61,695,674	-	492,483,393	94,198,655	-	145,257,198	347,226,195
GENERAL:								
LAND	73,090,584,370	922,411,753	-	74,012,996,122	9,155,375,835	-	9,800,426,048	64,212,570,075
BUILDING	55,720,035,061	-	-	55,720,035,061	-	-	-	55,720,035,061
PLANT & MACHINERY	14,861,589,463	767,588,222	-	15,629,177,685	487,852,274	-	8,326,972,855	7,302,204,830
VEHICLES	501,307,794	108,925,737	-	610,233,531	17,784,661	-	87,612,370	522,621,161
COMPUTER	1,282,651,148	1,389,000	-	1,284,040,148	115,501,108	-	1,074,067,393	209,972,755
FURNITURE	100,628,138	44,508,794	-	100,628,138	42,658,815	-	45,878,915	54,749,223
	624,372,766	44,508,794	-	668,881,560	245,202,446	-	265,894,516	402,987,044
Total as on 30 June 2022	954,061,983,629	65,002,797,895	-	1,019,064,781,524	312,454,338,441	-	336,443,008,239	682,621,773,285
Total as on 30 June 2021	954,600,733,588	44,058,320,541	44,597,070,500	954,061,983,629	318,153,303,811	29,564,250,000	312,454,338,441	641,607,645,188



Schedule-B

Bangladesh Power Development Board
Schedule of Capital work in progress
As at 30 June 2022

Movement of Capital work in progress is given as under:

Particulars	TAKA
Opening Balance as at July 01, 2021	176,979,505,645
Prior Year Adjustment - (Details shown in project wise expenditure statement)	-
Adjusted opening balance as at July 01,2021	176,979,505,645
Transaction During the year :	
Local Expenses :	
Development (Code # 109)	23,143,842,779
Development (Code # 701)	2,044,197,680
Overhead from Finance Account (Code No-701)	12,911
IDC - Foreign	766,664,515
IDC - Local	956,638,000
TOTAL LOCAL EXPENDITURE	26,911,355,885
Foreign Expenses :	
Exchange Rate Fluctuation	1,923,493,467
Disbursement for the year	4,344,290,053
TOTAL FOREIGN EXPENDITURE	6,267,783,520
TOTAL LOCAL AND FOREIGN EXPENDITURE	33,179,139,405
Less : (Code-511)	
Development Income	623,027,043
RPA	
TOTAL LESS	623,027,043
TOTAL COST OF PROJECT	32,556,112,362
Less:	
Cost of Completed Projects Transferred to Assets in Operation (Details in project wise expenditures statement attached)	59,986,788,297
TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS	59,986,788,297
Closing Balance as at 30 June, 2022	149,548,829,709



Bangladesh Power Development Board
Schedule of Capital work in progress
As at 30 June 2022

Project wise expenditure is shown below :

Particulars	Balance as on 30 June 2021		Addition/ adjustment during the year		Transferred/ Capitalized to PPE during the year		Balance as on 30 June 2022	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
A. GENERATION	108,262,044,398	17,301,364,045	32,615,669,941	92,947,738,503				
Ghorashal Unit 4 Re-Powering Project	16,735,147,688	1,650,339,763	-	18,385,487,451				
Ghorashal Unit 3 Re-Powering Project	24,714,110,158	116,229,511	-	24,830,339,669				
Chittagong & Khulna 1300*2 MW Coal Based Thermal Power Plant Construction Project	2,281,703,617	15,587,215	-	2,297,290,833				
Bihyana 3, 400 MW Combined Cycle Power Plant Project	-	5,313,017	5,313,017	-				
Conversion of Baghabari 100 MW GT Power Plant Project	113,373,054	(497)	113,372,558	-				
Conversion of 150 MW Sylhet GT to 225 MW Combined Cycle Power Plant Project	-	(5,601,728)	(5,601,728)	-				
Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CCPP Construction Project	63,349,690	-	-	63,349,690				
Sayedpur 150 MW 10% Simple Cycle (HSD Based)	1,102,753,318	2,650,685,185	-	3,753,438,503				
Khulna 330 MW Combine Cycle Power Plant Project	20,991,059,472	4,431,705,824	-	25,422,765,296				
Moheshkhali 2-600X700 MW Coal Based Power Plant Construction Project	6,019,398,349	8,389,437	-	6,027,787,785				
Bihyana South 400 MW Combine Cycle Power Plant Construction Project	21,320,647,051	2,403,753,489	23,724,380,540	-				
Sirajgonj 150 MW	31,295,766	-	-	31,295,766				
Khulna 150 MW	20,939,100	-	-	20,939,100				
150 MW Bhola Power Station	6,468,489	-	-	6,468,489				
Ghorashal Unit 6 Re-Powering Project	9,573,064	(5,775)	-	9,567,289				
Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	8,903,213,343	(53,291,246)	-	8,849,922,097				
Land Acquisition for Moheshkhali Power Hub Project Dhaka	2,711,602,224	6,066,603,329	8,778,205,553	-				
Construction of 60 MW Solar Photo Voltaic Grid Connected Power Plant, Rangunia, Chittagong	2,231,395,602	-	-	2,231,395,602				
55 MW Solar Park Gangaachara Rangpur Project	661,473,329	-	-	661,473,329				
Chapainawabgang 100 MW PPP Project	(19,970,988)	14,895	-	(19,956,093)				
330 MW Shahjibazar Project	(101,935)	81,075	-	(20,860)				
Construction of 400 MW CCPP Project, Rouzan	21,468,511	11,580,550	-	33,049,061				
Installation of 100 MW Solar Photovoltaic (PV) Based Grid Connected Power Generation Plant at Sonagazi Upazila, Feni	343,145,496	-	-	343,145,496				



Particulars	Balance as on 30 June 2021		Addition/ adjustment during the year		Transferred/ Capitalized to PPE during the year		Balance as on 30 June 2022	
	Taka		Taka		Taka		Taka	
B. DISTRIBUTION	68,606,629,938		15,228,070,150		27,371,118,356		56,463,581,732	
Power Distribution System Development Project, Rajshahi Zone	7,548,901,381		1,106,154,410		8,655,055,792		12,073,687,707	
Power Distribution System Development Project, Sylhet Zone	10,980,585,244		1,093,102,463		-		3,152,892,076	
5 Town Power Distribution Project- WZPDCL	3,152,892,076		-		-		-	
Power Distribution System Development Project, Chittagong Zone	11,826,782,573		1,498,313,575		13,325,095,948		12,420,503,584	
Power Distribution System Development Project, Rangpur Zone	9,895,928,627		2,524,574,957		-		-	
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island Project	435,629		1,918,007,296		-		1,918,442,925	
Pre-Payment Metering Project Distribution Zone Cumilla & Mymensing	1,057,475,076		212,808,892		-		1,270,283,968	
Development of Power Distribution System in Three hilly Districts, Project	4,739,638,170		636,079,793		5,375,717,963		7,800,841,622	
Power Distribution System Development Project, Cumilla Zone	6,691,510,379		1,109,331,243		-		8,139,038,693	
Power Distribution System Development Project, Mymensing Zone	6,302,258,278		1,836,800,415		-		446,725,125	
Pre Payment Metering Project, Rajshahi Zone (Phase-2)	446,725,125		-		-		638,419,524	
Pre Payment Metering Project, Chittagong Zone (Phase-2)	638,419,524		-		-		559,744,956	
Pre Payment Metering Project, Mymensing Zone (Phase-2)	559,744,956		-		-		533,897,891	
Pre Payment Metering Project, Cumilla Zone (Phase-2)	533,897,891		-		-		299,527,836	
Pre Payment Metering Project, Sylhet Zone (Phase-2)	299,527,836		-		-		755,870,678	
Pre Payment Metering Project, Rangpur Zone (Phase-2)	755,870,678		-		-		194,429,866	
Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2), Chittagong	194,429,866		(179,181,213)		15,248,653		2,981,606,629	
Power Distribution System Development Project Chittagong Zone (Phase-2)	2,981,606,629		3,472,078,519		-		137,509,473	
B. MISCELLANEOUS	110,831,306		26,678,167		-		137,509,473	
Bangladesh Power Management Institute Construction Project	(224,539)		8,397,760		-		8,173,221	
IVVR Project (PH-2)	111,055,846		18,280,407		-		129,336,253	
Total as on 30 June 2021	176,979,505,643		32,556,112,362		59,986,788,297		149,548,829,708	
Total as on 30 June 2022	174,735,350,509		41,894,431,481		39,650,276,346		176,979,505,645	



Bangladesh Power Development Board
Schedule of Capital work in progress

Statement of Interest During Construction (IDC)
For the year ended June 30, 2022

Schedule-B

SL. No.	Name of Scheme/Projects	IDC Local	IDC Foreign
Generation:			
1	Ghorashal 4th unit Re powering	17,908,000.00	539,618,656.81
2	Ghorashal 3rd unit Re powering	6,000,000.00	-
3	Saidpur 150 MW HSD Based SCPP Project	14,419,000.00	13,826,655.00
4	Khulna 330 MW CCPP	63,449,000.00	202,477,796.00
5	Land Acquisition for Moheshkhali Power Hub Project Dhaka	89,107,000.00	-
	Sub-total (Generation)	190,883,000	755,923,108
Transmission:			
	Sub-total (Transmission)	-	-
Distribution:			
1	Power Distribution System Development Project, Rajshahi	101,528,000	-
2	Power Distribution System Development Project, Syhlet Zone	131,446,000	-
3	Power dist. System development project, CTG Zone	135,641,000	-
4	Power Distribution System Development Project, Rangpur zone, Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island Project	122,927,000	-
5	Pre-Payment Metering Dis Zone Cumilla & Mymensing	12,442,000	-
6	Development of Power Distribution System in three hilly districts, project	716,000	10,741,408
7	Power Distribution System Development Project, Cumilla Zone	59,641,000	-
8	Power Distribution System Development Project, Mymensing Zone	80,953,000	-
9	Power dist. System development project, CTG Zone (Phase-2)	82,737,000	-
10	Power dist. System development project, CTG Zone (Phase-2)	37,724,000	-
	Sub-total (Distribution)	765,755,000	10,741,408
Miscellaneous:			
1	Bangladesh Power Management Institute Construction project	-	-
2	IVVR, Project (PH-2)	-	-
	Sub-total (Miscellaneous)	-	-
	Total as on 30 June 2022	956,638,000	766,664,515
	Total as on 30 June 2021	870,019,046	1,346,923,722



Schedule-C

Bangladesh Power Development Board
Schedule of Investment in Saving Certificates (SCs)
As on 30 June 2022

Particulars	Balance as on 30 June 2021	New Investment during the year	Encashed during the year	Balance as on 30 June 2022
	Taka	Taka	Taka	Taka
(a) Directorate of Finance, Dhaka [Registration No.2022-0670399; Date of Issue-05-06-2022; Date of Expiry 05-06-2027; Against BPDB's Employees Provident Fund]	-	500,000,000	-	500,000,000
(b) DD,C&M(Revenue),Khulna, with Bangladesh Bank, Khulna Branch, Khulna, No.101901-0604 & 101919-2002 Against issuance of "Khod khalsah license" form Khulna & Benopole customs house.	80,000	-	-	80,000
Total as on 30 June 2022	80,000	500,000,000	-	500,080,000
Total as on 30 June 2021	80,000	-	-	80,000



Schedule-D

Bangladesh Power Development Board
Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2022

Particulars	Balance as on 30 June 2021		Adjustment made during the year		New Investment during the year		Encashed during the year		Transferred during the year		Balance as on 30 June 2022	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
I	2	3	4	5	6	7	8	9	10	11	12	
Pension & Gratuity Fund	19,791,093,431	-	2,353,749,834	3,732,947,175	-	18,411,896,090	-	-	-	-	18,411,896,090	
Central GPF/CPF Account	7,309,684,673	-	1,013,767,442	3,483,356,965	-	4,840,095,150	-	-	-	-	4,840,095,150	
Assets Insurance Fund	466,581,250	-	77,032,220	51,866,087	-	491,747,383	-	-	-	-	491,747,383	
Depreciation Account of BPDB	11,052,340,992	-	1,091,083,554	9,246,906,214	-	2,896,518,332	-	-	-	-	2,896,518,332	
Consumer Security Deposit Account	1,985,089,456	-	425,307,252	373,315,157	-	2,037,081,552	-	-	-	-	2,037,081,552	
Endowment Fund	883,600,526	-	32,216,539	415,817,065	-	499,999,999	-	-	-	-	499,999,999	
Central Contractor Security Deposit Accounts	179,458,651	-	9,827,103	-	-	189,285,754	-	-	-	-	189,285,754	
FDR transferred in from Trustee Board	-	81,043,835	-	-	-	81,043,835	-	-	-	-	81,043,835	
Bangladesh Power Development Board-FF	2,189,372,561	-	-	-	-	2,189,372,561	-	-	-	-	2,189,372,561	
Sub-total (Finance)	43,857,221,540	81,043,835	5,002,983,944	17,304,208,662	-	31,637,040,657	-	-	-	-	31,637,040,657	
Adjustment for offsetting DESAS Share	(7,154,927)	7,154,927	-	-	-	-	-	-	-	-	-	
Fixed deposit by RAOs/Trustee Board-Contractors Security Deposit, Labour Welfare & Others	43,850,066,613	88,198,762	5,002,983,944	17,304,208,662	-	31,637,040,657	81,043,835	-	-	-	31,637,040,657	
	678,867,991	-	71,904,967	396,518,908	-	273,210,215	-	-	-	-	273,210,215	
	(80,000)	-	-	-	-	(80,000)	-	-	-	-	(80,000)	
Total as on 30 June 2022	678,787,991	-	71,904,967	396,518,908	-	273,130,215	81,043,835	-	-	-	273,130,215	
Total as on 30 June 2021*	44,528,854,604	88,198,762	5,074,888,910	17,790,727,570	-	31,910,170,872	81,043,835	-	-	-	31,910,170,872	
	78,000,438,383	-	14,485,197,429	20,632,584,779	-	44,528,854,604	27,324,196,429	-	-	-	44,528,854,604	

* Opening balance adjusted for Savings certificates included in RAO, Khalna's FDR balance, which is shown in a separate schedule of investment in Saving Certificates (SCs) (See Schedule -D)



Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2022

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2021-2022		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
1	1 Agrani Bank Ltd.	Dharmoadi Branch	20009167444.00	252,416,859	3,424,421	255,841,280		3,849,357	384,916	11-(516718)	12
2	1 Agrani Bank Ltd.	Press Club Branch	0067544	378,083,106	1,881,706	379,964,812		2,135,229	213,523		
3	1 Agrani Bank Ltd.	Press Club Branch	0067544	1,817,700	2,995,925	2,995,925		1,666,583	166,658		
4	1 Agrani Bank Ltd.	Press Club Branch	118176.00	636,903,268	28,078,380	664,981,648		3,128,709	312,879		
5	1 Agrani Bank Ltd.	B-WAPDA Corp. Branch	08872172459	118,428,675	2,934,096	121,362,771		3,321,218	332,122		
6	Bangladesh Krishi Bank	Local Principal Office	674894/19276	119,516,706	6,804,827	126,321,533		7,649,808	764,981		
7	Bangladesh Krishi Bank	Local Principal Office	654683/19998	837,584,286	48,172,796	885,757,082		53,614,218	5,361,422		
8	Bangladesh Krishi Bank	Local Principal Office	675262/20516	30,444,442	1,776,401	32,220,843		1,990,446	199,045		
9	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12942	140,174,512	8,097,155	148,271,667		9,041,283	904,128		
10	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-0013219	15,585,757	15,585,757	17,361,952		17,361,952	17,361,952		
11	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12979	269,245,219	15,584,467	284,829,686		17,360,519	1,736,052		
12	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12916	270,259,324	15,960,719	286,220,044		17,778,577	1,777,858		
13	Basic Bank Ltd.	Karwan Bazar Branch	0937643118-01-0008932	284,423,061	16,465,277	300,888,338		18,339,197	1,833,920		
14	Basic Bank Ltd.	Karwan Bazar Branch	0385983118-01-0012206	367,586,561	21,291,473	388,878,034		23,701,637	2,370,164		
15	Basic Bank Ltd.	Basundhara Branch	4913-01-0005474	7,812,601	7,812,601	8,725,511		8,725,511	8,725,511		
16	Basic Bank Ltd.	Cantonment Branch Dhaka	6418-01-0003241	269,411,715	15,594,129	285,005,845		17,371,255	1,737,125		
17	Basic Bank Ltd.	Mirpur Branch	2214-01-0016769	201,841,781	12,588,982	214,430,763		14,032,202	1,403,220		
18	Basic Bank Ltd.	Uttrara Branch	2614-01-0010957	265,427,668	15,634,355	281,062,023		17,460,395	1,746,039		
19	Basic Bank Ltd.	Babubazar Branch	2311-01-0005111	242,618,323	14,324,177	256,942,500		15,960,197	1,596,020		
20	Basic Bank Ltd.	Babubazar Branch	2311-01-0005062	537,957,632	31,178,554	569,136,185		34,687,282	3,468,728		
21	Basic Bank Ltd.	Babubazar Branch	2311-01-0005021	674,958,622	39,921,724	714,880,396		44,401,971	4,440,197		
22	Basic Bank Ltd.	Dilkusha Branch	1514-01-0010602	68,888,905	3,957,264	72,846,170		4,441,405	444,140		
23	Basic Bank Ltd.	Dilkusha Branch	1514-01-0010511	729,334,983	42,284,568	771,619,551		47,027,298	4,702,730		
24	Basic Bank Ltd.	Gulshan Branch	2311-01-0008761	398,648,862	23,522,286	422,171,149		26,224,762	2,622,476		
25	Basic Bank Ltd.	Islampur Branch	3911-01-0005737	134,539,902	7,767,164	142,307,066		8,674,626	867,463		
26	Basic Bank Ltd.	Islampur Branch	3911-01-0005693	142,212,020	8,212,397	150,424,417		9,169,330	916,933		
27	Basic Bank Ltd.	Islampur Branch	3911-01-0005881	265,791,582	15,611,737	281,403,319		17,390,819	1,739,082		
28	Basic Bank Ltd.	Islampur Branch	3911-01-0005118	1,856,278,084	108,991,244	1,965,269,328		121,145,827	12,114,583		
29	Basic Bank Ltd.	Moulavi Bazar Branch	1011-01-0004007	501,862,124	29,673,240	531,535,364		33,014,711	3,301,471		
30	Basic Bank Ltd.	Moulavi Bazar Branch	1014-01-0003996	1,356,234,790	80,258,131	1,436,492,921		89,220,146	8,922,015		
31	Basic Bank Ltd.	Shamshi Branch	094903/318-01-0005617	32,888,298	1,932,017	34,820,315		2,163,352	216,335		
32	Basic Bank Ltd.	Dharmoadi Branch	2814-01-0010286	134,029,513	7,894,953	141,924,466		8,816,615	881,661		
33	Basic Bank Ltd.	Dharmoadi Branch	2814-01-0010111	138,610,281	8,166,167	146,776,448		9,117,963	911,796		
34	Basic Bank Ltd.	Santinagar Branch	110983/0918-00-0018294	54,861,395	3,207,642	58,069,037		3,608,491	360,849		
35	Janata Bank Ltd.	Bangladesh Branch	085163/06/8-01-0010776/2017	133,218,979	7,846,964	141,065,942		8,763,293	876,329		
36	Janata Bank Ltd.	Moulvibazar Corp. Branch	0726168		969,586,570	969,586,570		41,366,457	4,136,646		
37	Janata Bank Ltd.	WAPDA Corp. Branch	0817090/3761(01002168981465)	522,259,900	28,308,344	550,568,244		31,498,160	3,149,816		
38	Janata Bank Ltd.	WAPDA Branch	0817083/779	1,116,087,500	60,584,784	1,176,672,284		67,360,871	6,736,087		
39	Rupali Bank Ltd.	Purana palton Branch	350005517.00	34,468,038	392,154	34,860,192		452,393	45,239		
40	Rupali Bank Ltd.	Rupali Sadan Corp. Mottihel	0184056/357116	263,684,138	14,798,103	278,482,241		16,486,781	1,648,678		
41	Rupali Bank Ltd.	Rupali Sadan Corp. Mottihel	0184057/357117	268,116,770	15,047,545	283,164,315		16,763,919	1,676,394		
42	Rupali Bank Ltd.	Rupali Sadan Corp. Mottihel	0184061/357721	414,851,451	23,304,926	438,156,377		25,938,807	2,593,881		
43	Rupali Bank Ltd.	Rupali Sadan Corp. Mottihel	0184205/357863		36,275,970	36,275,970		1,589,753	158,975		
44	AB Bank Ltd.	Dharmoadi Branch	3641465.00	56,615,117	1,761,289	58,376,406		1,956,988	195,699		
45	First Security Islami Bank	Bishwara Rd. Branch	1202430001731.2	73,194,634	4,421,571	77,616,205		4,957,301	495,730		
46	First Security Islami Bank	Bishwara Rd. Branch	12024100019556.00	89,011,616	5,385,948	94,397,564		6,028,831	602,883		
47	First Security Islami Bank	Bishwara Rd. Branch	12024100019567.00	175,641,096	10,874,479	186,515,975		12,127,199	1,212,720		
48	First Security Islami Bank	Bishwara Rd. Branch	120243000171-1	237,429,098	14,435,102	251,864,111		16,081,447	1,608,345		
49	First Security Islami Bank	Bishwara Rd. Branch	12024300019568.00	350,146,797	21,719,526	371,866,323		24,177,251	2,417,725		
50	First Security Islami Bank	Dharmoadi Model Branch	1601121/0290024400000020	31,005,769	1,818,432	32,824,201		2,037,147	203,715		
51	National Bank Ltd.	New Eskaton Branch	071530211110042999516	30,952,442	1,871,722	32,824,154		2,096,338	209,636		
52	NRB Global Bank Ltd.	Gulshan Branch	0462771/0124200040190	83,548,092	5,290,716	88,838,808		5,923,018	592,302		
53	NRB Global Bank Ltd.	Gulshan Branch	0462768/0124200040027	83,752,366	5,101,652	89,056,018		5,937,191	593,719		
54	NRB Global Bank Ltd.	Gulshan Branch	0452770/0124200003824	180,246,794	11,414,199	191,660,993		12,726,888	1,272,689		



Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2022

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2021-2022		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
55	NRB Global Bank Ltd	Gulshan Branch	045385/0124200009442	294,230.98	18,632.294	-	20,746.993	2,074.699	312,863.292		
56	NRB Global Bank Ltd	Gulshan Branch	043388/0124200009439	331,016.151	22,225.236	-	24,742.484	2,474.248	378,244.887		
57	NRB Global Bank Ltd	Nayapalton Branch	474823 00	31,184.622	2,040.131	-	2,283.479	228.348	31,224.751		
58	NRB Global Bank Ltd	Nayapalton Branch	474824 00	37,853.657	2,476.426	-	2,768.252	276.825	40,330.084		
59	NRB Global Bank Ltd	Nayapalton Branch	44,314.064	2,899.073	2,899.073	-	3,237.859	323.786	47,213.137		
60	NRB Global Bank Ltd	Nayapalton Branch	474825 00	17,884.552	1,170.026	-	1,316.696	131.670	19,054.579		
61	NRB Global Bank Ltd	Mohababi Branch	478718 00	28,426.373	1,800.102	-	2,016.780	201.678	30,226.475		
62	Global Islamic Bank Ltd	Pandapath Mobila Branch	0562626(1240000024273)	-	30,935.301	-	1,055.890	105.589	30,935.301		
63	Union Bank Ltd	Mirpur Branch	0116814(0432030001312)	34,375.483	2,120.904	-	2,356.560	235.656	36,496.887		
64	Union Bank Ltd	Mirpur Branch	01572490432030005975	30,937.206	1,907.224	-	2,135.804	213.580	32,844.430		
65	Union Bank Ltd	Gulshan Branch	002-203001147-1	38,575.259	2,518.265	-	2,814.739	281.474	41,093.524		
66	Union Bank Ltd	Gulshan Branch	002-203000345-9	52,551.391	3,410.479	-	3,806.088	380.609	55,961.869		
67	Union Bank Ltd	Gulshan Branch	002-203000246-9	54,985.282	3,570.344	-	3,983.715	398.372	58,555.626		
68	Union Bank Ltd	Gulshan Branch	002-203000648-6	108,751.871	7,101.885	-	7,907.650	790.765	115,853.757		
69	Union Bank Ltd	Gulshan Branch	002-203001187-5	131,914.650	8,623.282	-	9,598.091	959.809	140,537.932		
70	Union Bank Ltd	Gulshan Branch	002-203000584-5	215,486.558	14,112.521	-	15,697.246	1,569.725	229,599.080		
71	Union Bank Ltd	Gulshan Branch	002-203000242-5	314,825.843	20,637.406	-	22,947.117	2,294.712	335,463.249		
72	Union Bank Ltd	Gulshan Branch	002-203000351-8	409,467.620	26,853.060	-	29,853.400	2,985.340	436,320.679		
73	Union Bank Ltd	Gulshan Branch	002-203001123-4	523,266.116	34,327.666	-	38,158.518	3,815.852	557,593.783		
74	Union Bank Ltd	Gulshan Branch	002-2030009594-6	521,796.409	34,231.819	-	38,052.021	3,805.202	556,028.228		
75	EXIM Bank Ltd	Pandapath Branch	1033266(00260100378843)	-	205,660.613	-	6,378.458	637.846	-		
		Sub-Total of Pension Fund		19,791,093,431	2,353,749,834	-	1,287,880,982	128,788,098	18,411,896,090		
76	Ayram Bank Ltd	Bejrum Bazar Branch	0066591/927	276,677.689	3,539.518	-	3,977.242	397.724	280,217.207		
77	Ayram Bank Ltd	SS College Branch	0700609/9459	419.051	419.051	-	482.279	48.228	-		
78	Bangladesh Krishi Bank	Local Principal Office	6241631/9543	280,724.370	11,443.025	-	12,803.806	1,280.381	292,167.795		
79	Bangladesh Krishi Bank	Local Principal Office	64352/19691	545,443.338	29,695.669	-	31,039.652	3,039.963	575,139.007		
80	Bangladesh Krishi Bank	Local Principal Office	67025/20300	102,905.804	5,569.646	-	6,232.940	623.294	108,475.450		
81	Bangladesh Krishi Bank	Local Principal Office	67026/20301	514,691.360	28,019.148	-	31,177.683	3,117.683	542,710.508		
82	Bangladesh Krishi Bank	Local Principal Office	67510520380	558,043.750	22,827.076	-	25,452.307	2,545.231	-		
83	Bangladesh Krishi Bank	Local Principal Office	67523620510	530,226.361	22,297.922	-	24,864.358	2,486.436	-		
84	Bangladesh Krishi Bank	Local Principal Office	67523720511	265,199.486	11,112.604	-	12,436.227	1,243.623	-		
85	Bangladesh Krishi Bank	Local Principal Office	67526820522	107,095.070	4,439.891	-	5,022.101	502.210	-		
86	Bangladesh Krishi Bank	Local Principal Office	67527420528	147,339.614	8,078.249	-	9,020.277	902.028	155,417.863		
87	Bangladesh Krishi Bank	Zorine Branch	29885/5020	33,610.878	1,855.826	-	2,078.696	207.870	35,466.704		
88	Basic Bank Ltd	Karwan Bazar Branch	1185993118-01-0016364	32,920.789	1,895.277	-	2,122.530	212.253	34,816.066		
89	Basic Bank Ltd	Karwan Bazar Branch	1186003118-01-0016370	21,937.789	1,257.905	-	1,414.339	141.434	23,195.694		
90	Basic Bank Ltd	Dhaka Branch	1518-01-0006746	13,301.791	756.735	-	857.484	85.748	14,058.526		
91	Basic Bank Ltd	Shamoli Branch	094751/3118-01-00004352	92,409.012	4,087.483	-	4,630.537	463.054	-		
92	Basic Bank Ltd	Dhaka Sheraton Hotel Corp. Branch	076429/3118-01-0002920	98,566.831	4,365.190	-	4,939.100	493.910	-		
93	Janata Bank Ltd	Mirpur Section-1 Corp. Branch	0597155/0100173635103	56,089.914	2,997.144	-	3,374.605	337.460	59,087.058		
94	Janata Bank Ltd	Moghbazar Corp. Branch	081585/0100199407460	21,783.349	263.873	-	309.859	30.986	-		
95	Janata Bank Ltd	Moghbazar Corp. Branch	0726169	57,300.121	-	-	2,418.867	241.887	57,300.121		
96	Janata Bank Ltd	WAPDA Branch	081702476095	290,994.974	-	-	12,019.741	1,201.974	290,994.974		
97	Janata Bank Ltd	WAPDA Branch	081702576096	363,262.686	20,234.481	-	22,571.646	2,257.165	-		
98	Janata Bank Ltd	WAPDA Branch	081702676097	363,262.686	20,234.481	-	22,571.646	2,257.165	-		
99	Janata Bank Ltd	WAPDA Branch	081702776098	363,262.686	20,234.481	-	22,571.646	2,257.165	-		
100	Janata Bank Ltd	WAPDA Branch	081702876099	363,262.686	20,234.481	-	22,571.646	2,257.165	-		
101	Janata Bank Ltd	WAPDA Branch	081702976100	363,262.686	20,234.481	-	22,571.646	2,257.165	-		
102	Janata Bank Ltd	WAPDA Branch	081703076101	363,262.686	20,234.481	-	22,571.646	2,257.165	-		
103	Janata Bank Ltd	WAPDA Branch	081703176102	36,204.064	1,999.647	-	2,255.164	225.516	-		
104	Janata Bank Ltd	WAPDA Branch	081703276103	242,143.139	10,279.664	-	11,510.737	1,151.074	-		
105	Janata Bank Ltd	WAPDA Branch	081703376104	242,143.139	10,279.664	-	11,510.737	1,151.074	-		
106	Janata Bank Ltd	WAPDA Branch	081703476105	242,143.139	10,279.664	-	11,510.737	1,151.074	-		
107	Janata Bank Ltd	WAPDA Branch	081703576106	242,143.139	10,279.664	-	11,510.737	1,151.074	-		
108	Janata Bank Ltd	WAPDA Branch	081703676107	242,143.139	10,279.664	-	11,510.737	1,151.074	-		



Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2022

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2021-2022		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
109	Jarana Bank Ltd.	WAPDA Branch	0817051/1722	216,915.356	10,056.002	246,971.358	11,262.225	1,126.222	-	-	
110	Rangali Bank Ltd.	Purana palan Branch	415919/02/70(6413)	43,226.708	495,616	43,722.324	567,351	56,735	-	-	
111	Rangali Bank Ltd.	Rupali Sujan Corp. Motijheel	0114206/3/883	-	45,501.883	45,501.883	1,993,954	199,395	45,501.883	-	
112	Rangali Bank Ltd.	North South Road Branch	0114175/3/864	50,731.250	2,136,319	52,867.569	2,136,319	241,813	-	-	
113	AB Bank Ltd.	North South Road Branch	3697407/00	51,531.537	1,691.852	53,223.389	1,968.725	196,872	-	-	
114	AB Bank Ltd.	North South Road Branch	3697409/00	1,015,211	1,015,211	31,937.181	1,161,346	116,135	-	-	
115	AB Bank Ltd.	North South Road Branch	3697408/00	20,604.489	676.474	21,280.963	784.971	78,497	-	-	
116	AB Bank Ltd.	Principal Branch	3713259/00	41,239.450	1,353,949	42,593.399	1,537,772	153,772	-	-	
117	AB Bank Ltd.	Kawran Bazar Branch	36981/20/00	82,458.585	2,707,231	85,165.816	3,096,923	309,692	-	-	
118	AB Bank Ltd.	Kawran Bazar Branch	36981/20/00	41,239.450	1,353,949	42,593.399	1,537,772	153,772	-	-	
119	First Security Islami Bank Ltd.	For Ex. Branch, Motijheel	106326/1761	10,000.000	52,179.819	51,864.819	46,866.465	4,686.647	10,115,000	-	
120	First Security Islami Bank Ltd.	Bishwajava Rd. Branch	0144896/0410000884-7	17,682.043	1,083.451	18,765.494	1,220.501	122,050	18,765.494	-	
121	First Security Islami Bank Ltd.	Bishwajava Rd. Branch	0144897/0410000884-7	6,605.845	407,448	414,053.845	456,053	45,605	7,013,293	-	
122	First Security Islami Bank Ltd.	Bashundhara Branch	1516618/01772430005009	30,937.206	472,261	31,409.467	58,067	55,807	-	-	
123	First Security Islami Bank Ltd.	Bangladesh Branch	1398282/010624300093195	30,937.206	931,844	31,869.050	1,052,049	105,205	-	-	
124	First Security Islami Bank Ltd.	Dilkusha Branch	1268647/010124300011740	61,316.578	925,737	62,242.315	1,073,041	107,304	-	-	
125	First Security Islami Bank Ltd.	Kawran Bazar Branch	1311911/017624300002770	30,937.206	472,261	31,409.467	541,401	54,140	-	-	
126	First Security Islami Bank Ltd.	Dharmoadi Model Branch	1601026/02902430000086	30,525.000	1,344.533	31,869.533	1,527,258	152,726	-	-	
127	First Security Islami Bank Ltd.	Banastree Branch	1581055/203824300027096	30,472.500	1,412,033	31,884.533	1,585,592	158,559	-	-	
128	National Bank Ltd.	Mallabagh Branch	0598179/985/0103200268486	132,832.762	8,306.915	141,139.677	9,274.350	927,435	-	-	
129	National Bank Ltd.	Dharmoadi Extension Branch	0771533/1205003930569	21,922.695	1,332,029	23,254.723	1,496,698	149,670	23,254.723	-	
130	National Bank Ltd.	Dharmoadi Extension Branch	0771588/1205004388711	30,472.500	1,863.421	32,335.921	2,087.135	208,713	32,335.921	-	
131	National Bank Ltd.	Dilkusha Branch	0773107/01990004246057	30,937.206	1,892,224	32,829.430	2,119,138	211,914	32,829.430	-	
132	National Bank Ltd.	Rokoya Sarani Branch	0492980/1127004247920	30,952.442	1,871,810	32,824.252	2,096,455	209,646	32,824.252	-	
133	National Bank Ltd.	Rokoya Sarani Branch	0831001/1127004390325	30,472.500	1,842,583	32,315.083	2,063,981	206,398	32,315.083	-	
134	National Bank Ltd.	Jatrabari Branch	1092021/57606/00	350,578.784	11,657,922	362,216.706	13,019.991	1,301.991	-	-	
135	National Bank Ltd.	Jatrabari Branch	10970021/57614/00	350,578.784	11,657,922	362,216.706	13,019.913	1,301.991	-	-	
136	National Bank Ltd.	Jatrabari Branch	10970021/57583/00	350,578.784	11,657,922	362,216.706	13,019.913	1,301.991	-	-	
137	NRB Global Bank Ltd.	Gulshan Branch	0456004/0124200018643	33,684.575	3,195,910	37,444.899	3,744,899	374,490	-	-	
138	NRB Global Bank Ltd.	Gulshan Branch	0455997/0124200018527	38,679.201	1,141,990	39,821.191	1,364,433	136,443	-	-	
139	NRB Global Bank Ltd.	Gulshan Branch	0453960/012420009471	240,133.465	7,747,275	247,880.740	8,808,083	880,808	-	-	
140	NRB Global Bank Ltd.	Motijheel Branch	0466410/124200041491	80,167.023	3,652,864	83,819.887	4,275,404	427,540	-	-	
141	NRB Global Bank Ltd.	Motijheel Branch	0534661/0124200012658	33,684.575	491,532	34,176.107	589,480	58,948	-	-	
142	NRB Global Bank Ltd.	Motijheel Branch	0584622/0124200099603	51,587.403	760,502	52,347.905	902,780	90,278	-	-	
143	NRB Global Bank Ltd.	Motijheel Branch	0584651/0124200070750	51,587.403	1,575,320	53,162.723	1,808,133	180,813	-	-	
144	Global Islami Bank Ltd.	Mohakhali Branch	0584708/0124200576634	50,787.500	2,357,703	53,145,203	2,708,559	270,856	-	-	
145	Global Islami Bank Ltd.	Parinajath Mainli Branch	0590017/0124200516644	50,787.500	2,374,407	53,161,907	2,727,119	272,712	-	-	
146	Global Islami Bank Ltd.	Narayanpur Branch	0022401/01240000019957	50,000.000	1,547,403	51,547.403	1,763,781	176,378	-	-	
147	Global Islami Bank Ltd.	Nawalpur Branch	0511512/0124200318831	60,082.408	2,763,286	62,845.694	3,214,762	321,476	-	-	
148	Global Islami Bank Ltd.	Nawalpur Branch	0537489/0124200074486	22,986.915	1,067,396	24,054.311	1,245,995	124,600	-	-	
149	Global Islami Bank Ltd.	Baran Branch	0552014/0124200012618	33,684.575	2,152,935	35,769.162	2,408,817	240,882	35,837,509	-	
150	Social Islami Bank Ltd.	Mohakhali Branch	1035215/50705310015251	35,294.973	474,189	35,769.162	573,543	57,354	-	-	
151	Social Islami Bank Ltd.	Corporate Branch	1046895/1273510013274	34,485.489	481,747	34,967.237	581,942	58,194	-	-	
152	Social Islami Bank Ltd.	Corporate Br. Dhaka	10462007/1275510011878	49,114.871	691,932	49,806.803	828,813	82,881	-	-	
153	The Farmers Bank Ltd.	Head Office, Gulshan	124200058127/00	12,434.351	3,491,321	15,925.672	3,985,912	398,591	(0)	-	
154	The Farmers Bank Ltd.	Head Office, Gulshan	124200046826/00	317,991.436	102,328.213	420,319.649	113,698.014	11,369.801	420,319.649	-	
155	The Farmers Bank Ltd.	Mumoni Branch	0006198/15/061270	35,913.724	10,349.473	16,615.627	11,489.416	1,148.942	29,638.571	-	
156	The Farmers Bank Ltd.	Mumoni Branch	0006394/06/01/9	45,433.004	13,095.383	21,033.826	14,550.426	1,455.043	37,494.561	-	
157	The Farmers Bank Ltd.	Mumoni Branch	124200049203/00	184,693.627	56,717.366	241,410.992	63,019.295	6,301.930	241,410.992	-	
158	Union Bank Ltd.	Mirpur Branch	0116934/0432000053101	55,625.471	1,736,700	57,699.171	1,974,111	197,411	-	-	
159	Union Bank Ltd.	Mirpur Branch	0157307/043200006109	50,787.500	1,572,405	52,359.905	1,791,561	179,156	-	-	
160	Union Bank Ltd.	Gulshan Branch	002203202153/8	66,265.255	3,063.105	69,328.360	344,789	344,789	-	-	
Sub-Total of Depreciation Fund				11,052,340,991	1,091,083,554	9,946,906,214	784,822,648	78,482,265	2,896,518,331	144,544,897	
161	Bangladesh Krichi Bank Ltd.	Local Principal Office	6716531/19969	1,062,532.401	15,731,366	1,078,264.367	17,568,851	1,756,885	-	-	
162	Basic Bank Ltd.	Cartonnment Branch Dhaka	641401-00003192	137,079.387	7,465.410	144,544.897	8,339.345	833.934	-	-	



Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2022

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2021-2022		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
163	Basic Bank Ltd	Gulshan Branch	2118401-0008478	273,412,038	17,377,665	-	17,130,239	1,713,074	288,790,604		
164	Basic Bank Ltd	Moulvibazar Branch	1018401-0004448	136,698,059	7,668,992	-	8,364,547	856,455	144,366,151		
165	Basic Bank Ltd	Dharmoadi Branch	2818401-0010062	206,954,726	218,544,700	-	11,589,974	1,296,664	-		
166	Basic Bank Ltd	Bangshal Branch	0851750618-01-0010888/2017	73,838,259	4,083,331	-	4,625,924	462,592	-		
167	Basic Bank Ltd	Main Branch Moulvibazar	2118401-0018967	19,231,916	19,231,916	-	21,413,240	360,993,056	-		
168	Janata Bank Ltd	WAPDA Branch	0817086/6757	940,027,335	52,527,972	-	58,408,858	5,840,886	992,555,207		
169	Janata Bank Ltd	WAPDA Corp. Branch	0817089/3760(0100216864918)	522,259,900	28,228,344	-	31,453,716	3,145,372	-		
170	Janata Bank Ltd	WAPDA Branch	0817110/37805	202,925,000	10,935,415	-	12,239,350	1,223,935	-		
171	Janata Bank Ltd	WAPDA Corp. Branch	0817134/3805	830,907,356	345,000,000	-	50,763,719	5,076,372	345,000,000		
172	Rupali Bank Ltd	Rupali Branch	0401660/511/05749	50,000,000	50,000,000	-	-	-	50,000,000		
173	Rupali Bank Ltd	Rupali Sadan Corp. Moulvibazar	0114139/57797	1,059,755,316	58,230,671	-	64,745,190	6,474,519	1,117,985,987		
174	Rupali Bank Ltd	Rupali Sadan Corp. Moulvibazar	0114140/35798	1,059,755,316	58,230,671	-	64,745,190	6,474,519	1,117,985,987		
175	Dutch Bangla Bank Ltd	B B Road Branch, Nagonj	1988/09/98	50,000,000	211,420,587	-	179,708,985	17,970,899	56,986,719		
176	First Security Islami Bank Ltd	Dhikshua Branch	1388283/(0110124300112850)	52,475,346	3,220,020	-	3,622,244	362,224	55,695,366		
177	First Security Islami Bank Ltd	Gulshan Branch	1496581/(011224300032062)	31,424,467	4,799,935	-	5,665,595	566,595	-		
178	National Bank Ltd	Banani Branch	0606142/1106002488885	66,856,011	4,002,103	-	4,535,670	453,567	-		
179	NRB Global Bank Ltd	Mohakhali Branch	0534766/(0124200481828)	31,439,942	1,930,424	-	2,191,582	219,158	-	(0)	
180	Social Islami Bank Ltd	Corporate Branch	1055933/(1275310016446)	20,634,961	283,393	-	348,215	34,821	-		
181	Union Bank Ltd	Mirpur Branch	0116943/(0432030005312)	22,378,139	1,360,301	-	1,544,778	154,478	-		
182	Union Bank Ltd	Mirpur Branch	0117099/(0432030005312)	31,494,350	1,941,849	-	2,174,277	217,428	33,436,199		
183	Union Bank Ltd	Mirpur Branch	0157102/(0432030005582)	20,991,154	1,289,103	-	1,449,004	144,900	22,280,257		
184	Union Bank Ltd	Mirpur Branch	0157171/(0432030005582)	52,359,275	3,212,813	-	3,614,237	361,424	55,572,088		
185	Union Bank Ltd	Mirpur Branch	0157216/(0432030005874)	30,937,205	967,197	-	1,107,996	110,800	-		
186	Union Bank Ltd	Mirpur Branch	0157297/(0432030006098)	50,786,690	3,115,941	-	3,506,601	350,600	53,902,631		
187	Midland Bank Ltd	Mirpur Branch	0026-17/0000126(0059322)	750,000	750,000	-	750,000	75,000	-		
188	Sub-Total of Central GFP			7,309,684,673	1,013,767,442	-	578,085,491	57,808,549	4,840,095,150		
189	Bangladesh Krishi Bank Local Principal Office		676024/20299	411,744,972	22,406,771	-	24,940,857	2,494,086	434,151,743		
190	Janata Bank Ltd	WAPDA Branch	0817083/5754	1,059,795,902	57,363,435	-	63,781,594	6,378,159	1,117,150,317		
191	Rupali Bank Ltd	Rupali Sadan Corp. Moulvibazar	208919/312170	380,440,710	21,899,942	-	23,388,824	2,338,882	401,630,652		
192	Dutch Bangla Bank Ltd	Office, Moulvibazar	100489/4897	5,000,000	23,491,189	-	28,491,189	2,849,189	-		
193	Dutch Bangla Bank Ltd	Office, Moulvibazar	101060/8091	204,930,932	204,930,932	-	227,701,036	22,770,104	-	(0)	
194	Dutch Bangla Bank Ltd	Shanti Nagar Branch	060257/756	20,000,000	92,423,268	-	80,470,298	8,047,030	22,530,232		
195	First Security Islami Bank Ltd	Bishwara Rd. Branch	0144519/24300006536	58,107,872	3,501,716	-	3,935,240	393,524	61,609,588		
196	Sub-Total of Consumer Security Deposit			1,985,089,456	425,307,252	-	450,519,169	45,051,917	2,037,081,552		
196	Rupali Bank Ltd	Local Office, Moulvibazar	002387/3916	179,458,651	9,827,103	-	10,963,448	1,096,345	189,285,754		
197	Sub-Total of Contractor Security Deposit			179,458,651	9,827,103	-	10,963,448	1,096,345	189,285,754		
197	Bangladesh Krishi Bank Local Principal Office		675106/20381	456,581,250	24,851,133	-	27,656,814	2,765,681	481,432,383		
198	Dutch Bangla Bank Ltd	For Ex. Branch, Moulvibazar	106326/1758	10,000,000	52,181,087	-	46,867,874	4,686,787	10,315,000		
199	Sub-Total of Assets Insurance Fund			466,581,250	77,032,220	-	74,524,689	7,452,469	491,747,383		
199	Agami Bank Ltd	Press Club Branch	0067607	65,802,245	449,219	-	588,021	58,802	-		
200	Bangladesh Krishi Bank Local Principal Office		675266/20515	79,538,068	1,123,245	-	1,292,449	129,249	80,661,313		
201	Janata Bank Ltd	WAPDA Branch	0817113/3784	500,000,000	26,735,000	-	29,770,556	2,977,556	500,000,000		
202	NRB Global Bank Ltd	Moulvibazar Branch	045749701/24200042477	79,636,914	1,099,124	-	1,393,471	139,347	-		
203	NRB Global Bank Ltd	Shanghaibank Branch	045914201/24200042397	80,819,121	1,117,901	-	1,242,112	124,211	-		
204	Union Bank Ltd	Gulshan Branch	002203100118644	77,814,179	1,692,050	-	1,924,499	192,450	-		
204	Sub-Total of Endowment Fund			883,000,527	32,216,539	-	36,146,154	3,614,615	500,000,000		
205	HSBC	Main Branch	External Finance LC Margin against Power Import from India	2,189,372,561	-	-	-	-	2,189,372,561		



Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2022

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2021-2022		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
206	Jamuna Bank Ltd	Jatrabari Cor. Branch	010224424544	-	-	15,054,219	-	-	-	15,054,219	
207	Jamuna Bank Ltd	Jatrabari Corp. Branch	010224426202	-	-	8,128,630	-	-	-	8,128,630	
208	Jamuna Bank Ltd	Abdul Gani Road Branch	010230421298	-	-	14,408,502	-	-	-	14,408,502	
209	Jamuna Bank Ltd	Abdul Gani Road Branch	010229383986	-	-	10,000,000	-	-	-	10,000,000	
210	Jamuna Bank Ltd	WAPDA Corp. Branch	010231168146	-	-	13,676,565	-	-	-	13,676,565	
211	Jamuna Bank Ltd	Fulbaria Branch	010223569506	-	-	14,699,102	-	-	-	14,699,102	
212	Jamuna Bank Ltd	Fulbaria Branch	010223576430	-	-	5,076,817	-	-	-	5,076,817	
	Sub-Total of Trustee Board, BPDB			43,857,221,540	5,002,983,944	17,304,208,662	81,043,835	3,222,942,580	322,294,258	31,637,040,657	
	Total (Finance)										
213	Fixed deposit by RAO's Trustee Board-Contractors Security Deposit, Labour Welfare & Others			678,787,991	71,904,267	396,518,908	(81,043,835)	18,994,046	1,576,614	273,130,215	
214	Adjustment for offsetting DE-SAS Share			(7,154,927)			7,154,927				
	Grand Total			44,528,854,604	5,074,898,910	17,700,727,570	7,154,927	3,241,936,636	323,870,871,68	31,910,170,872	



Bangladesh Power Development Board
Schedule of Petty Cash Fund
As at 30 June 2022

SL.No.	Name of RAO	30-Jun-22	30-Jun-21
		Taka	Taka
A	RAO		
1	RAO Bhola	49,000.00	49,000.00
2	RAO Baghabari	58,000.00	58,000.00
3	RAO Bheramara	12,000.00	29,000.00
4	RAO Barapukuria	89,000.00	89,000.00
5	RAO Barisal	17,000.00	31,000.00
6	RAO CES	164,000.00	163,000.00
7	RAO COOAC	393,000.00	435,000.00
8	RAO Cumilla	106,000.00	105,000.00
9	RAO Chandpur	36,000.00	36,000.00
10	RAO Fenchuganj	23,000.00	23,000.00
11	RAO Ghorashal	246,500.00	245,000.00
12	RAO Kaptai	56,500.00	53,500.00
13	RAO Khulna	100,000.00	100,000.00
14	RAO Katakhal	74,000.00	74,000.00
15	RAO Mymensing	116,000.00	116,000.00
16	RAO Shambhuganj	116,000.00	115,000.00
17	RAO Noakhali	60,500.00	60,500.00
18	RAO P&D	331,500.00	317,500.00
19	RAO P&Co	200,000.00	188,000.00
20	RAO Rangpur	38,000.00	38,000.00
21	RAO Rawzan	98,000.00	98,000.00
22	RAO Shahjibazar	93,000.00	164,000.00
23	RAO Shikalbaha	116,000.00	109,000.00
24	RAO Siddhirganj	100,000.00	100,000.00
25	RAO Sylhet	173,500.00	165,500.00
26	RAO Tongi	60,500.00	60,500.00
27	RAO Tangail	67,000.00	66,000.00
28	RAO Bibiyana	91,000.00	-
		3,085,000.00	3,088,500.00
B	Projects		
1	IVVR (Phase II)	15,000.00	-
2	Khulna 330MW CAPP	10,000.00	10,000.00
3	Moheskhal 2-600*700 MW Coal Based Power Plant Const.	15,000.00	15,000.00
4	Bibiyana-400MW(South)	-	15,000.00
5	Ghorashal 4th unit Re-powering Project	10,000.00	10,000.00
6	Ghorashal 3th unit Re-powering Project	15,000.00	15,000.00
7	Ctg. & Khulna 1300*2 MWTPSC Project	15,000.00	15,000.00
8	Shahjibazar 100 MW GTPPP	8,000.00	8,000.00
9	Saidpur 150 M.W. SCPP Project	10,000.00	10,000.00
10	150 M. W. Sylhet Conversion Project	-	8,000.00
11	Power Dist. System Development Sylhet	12,000.00	12,000.00
12	Power Dist. System Development Rajshahi	-	28,000.00
13	Power Dist. System Development Rangpur	15,000.00	15,000.00
14	Power Dist. System Development Project, CTG Zone (Phase-2)	12,000.00	12,000.00
15	Construction of 400 MW Combined Cycle Power Plant, Roazan, Ctg.	15,000.00	15,000.00
16	Greater Chittagong SCADA Project (Phase-II)	-	8,000.00
17	Power Dist. System Development Project, CTG Zone	-	15,000.00
18	Pre-payment Metering Cumilla & Mymensingh	12,000.00	12,000.00
	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island	10,000.00	10,000.00
20	Power Distribution System Development Project, Cumilla Zone	15,000.00	15,000.00
21	Development of Power Dist. System In Three Hilly Disdistricts	-	10,000.00
22	Ghorashal 6th unit Re-powering Project	10,000.00	10,000.00
23	Bangladesh Power Management Institute Construction Project	6,000.00	6,000.00
24	Power Dist. System Development Project, Mymensingh Zone	15,000.00	15,000.00
		220,000.00	289,000.00
	Total (A+B)	3,305,000.00	3,377,500.00



Schedule-F

Bangladesh Power Development Board
Schedule of Cash at Bank
As at 30 June 2022

Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-22	30-Jun-21
		Taka	Taka
A. Central Development Bank			
Agrani Bank,Local Office Br.,Dhaka	STD-020000083782	-	4,638,120
Agrani Bank,B- WAPDA Br. Dhaka.	STD-027936000792	0	56,625
Sonali Bank,B- WAPDA Br. Dhaka.	CD-161933005395	-	39,211
Sonali Bank,B- WAPDA Br. Dhaka.	SND-161936000138	-	937,517
Sonali Bank, Local Office Br. Dhaka.	SND-000236000228	-	376,528
Rupali Bank,Rupali Sadan Br. Dhaka	SND-24000043	1,017,881,454	1,156,710,460
Rupali Bank,Foreign Ex. Br. Dhaka	SND-24000003	0	120,924
Rupali Bank,Rupali Sadan Br. Dhaka	CD-20009307	-	14,408,753
Janata Bank,B- WAPDA Br. Dhaka.	SND-240000271	-	58,979,801
Janata Bank,Abdul Goni Road Br. Dhaka.	SND-004001204	4,401,297,867	217,553,750
Total of Central Development Bank		5,419,179,320	1,453,821,689
B: Central Revenue Collection Bank			
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-063664-430	1,456,883,583	3,490,025
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-063671-430	178,397,648	46,409,012
AB Bank Ltd.,Motijheel Branch, Dhaka.	NA-4004-763262-430	155,249,944	638,109,678
Rupali Bank Ltd.,Rupali Sadan Corporate Branch, Motijheel, Dhaka.	SND-0026024000193	10,314,575	113,735,375
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-773848-430	0	82,937,718
UCBL,Foreign Exchange Branch, Dhaka.	SND-072-1301-000-000-538	38,260,243	1,227,926,565
National Bank Ltd.,Motijheel Branch, Dhaka	PSA-1058002005990	187,231,030	33,784,122
National Bank Ltd.,Foreign Exchange Branch, Dhaka.	PSA-1021000031936	418,496,490	83,855,386
UCBL, Elephant Road Branch, Dhaka.	SND-0171301000000433	315,586,986	32,389,448
AB Bank Ltd.,Motijheel Branch, Dhaka.	NA-4004-760900-430	(0)	11,863,418
BRAC Bank Ltd.,Motijheel Branch, Dhaka	STD-1505101498784001	157,062,779	65,737,804
Citi Bank N/A,Gulshan Branch, Dhaka.	SND-G010001200200019	124,928,005	150,881,760
Duch Bangla Bank Ltd.,Foreign Exchange Branch, Motijheel, Dhaka.	SND-1051200004355	1,041,510	-
Janata Bank Ltd.,Navab Abdul Gani Road Branch, Dhaka.	STD-0100004052590	24,088,643	11,880,968
Janata Bank Ltd., Local Office Branch, Motijheel, Dhaka.	CD-0100001356768	153,803,800	94,514,833
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100014145642	18,068,901	15,796,680
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100211114881	166,420,089	227,665,697
Rupali Bank Ltd.,Rupali Sadan Corporate Branch, Motijheel, Dhaka.	SND-0026024000094	861,824,588	4,064,562,492
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SNDS-1619636000435	55,540,585	5,477,987
Sonali Bank Ltd., Local Office Branch, Motijheel, Dhaka.	CD-0002633102183	78,345,940	471,496
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SNDS-1619603000093	10,279,254	416,858
Standard Chartered Bank Ltd.,Uttara Branch, Dhaka.	STD-02-2260654-01	809,796	1,842,538
The HSBC Bank Ltd.,Management Office, Tejgaon Industrial Area, Dhaka.	STD-001-123645-069	1,225,469	149,784,217
UCBL, Elephant Road Branch, Dhaka.	SND- 0171301000000386	77,216,196	29,052,500
UCBL, Elephant Road Branch, Dhaka.	SND- 0171301000000411	4,590,749	1,444,486
Agrani Bank Ltd.,Principal Branch, Dhaka.	CD-0200000049892	-	727,400,013
Duch Bangla Bank Ltd., Local Office, Dilkusha, Dhaka	STD-10112000001083	0	2,510
National Bank Ltd.,Dilkusha Branch, Dhaka.	PSA-1999002037338	(0)	18,363,920
Pubali Bank Ltd.,Dhaka Stadium Corporate Br, Dhaka.	STD-0939102001596	0	4,411,039
UCBL, Elephant Road Branch, Dhaka.	SND-0171301000000229	-	838,220
BDBL Bank Ltd.,Karwan Bazar, DHAKA.	STD-240000086	(0)	6,827,503
Mercantile Bank Ltd,Banani	STD-010613100001286/88221	-	668,519
Nec Bank Ltd,Motijheel, Dhaka	STD-0002-0325000402	-	34,298,255
Pubali Bank,Motijheel,Dhaka	CD-0340901090641	-	20,783,285
The HSBC Bank Ltd,Swargowan Br,Dhaka (Desa)	STD-001-123645-068	-	2,453
Eastern Bank Ltd,Dilkusha, Dhaka (Desco)	STD-1011340000016	-	45,000
The HSBC Bank Ltd,Swargowan Br,Dhaka (Desco)	STD-001-123645-067	-	5,030
A. B. Bank Ltd,North South Road,Branch, Dhaka (Desco)	STD-4010-790985-430	-	-
Standard Chartered ,Dilkusha, Dhaka (Wzpdc)	STD-02-2260654-03	(0)	822,527
Jamuna Bank Ltd,Dilkusha, Dhaka-Wzpdc	STD-0006-0320001041	-	-
Pubali Bank,Motijheel,Dhaka	STD-03401020000309	-	97,500
Rupali Bank,Rupali Shadan,Motijheel, Dhaka	CD-206093488	-	4,367,652
Bangladesh Krishi Bank,Main Off,Motijheel, Dhaka	CD-0210034140	-	650,579
UCBL,Dilkusha Branch, Dhaka	STD-0011301000000988	-	2,597,079
The City Bank Ltd,Motijheel, Dhaka	STD-3102020192001	(0)	102,308
The Standard Bank Ltd,Principle Office, Dhaka	STD-00236001092	(0)	206,061
Eastern Bank Ltd,Dilkusha, Dhaka.	STD-1011340000754	(0)	40,216
Basic Bank Ltd,Dilkusha, Dhaka.	STD-1516-01-0000300	(0)	1,128,353
A. B. Bank Ltd,Main Branch, Dhaka	STD-4005-612812-430	-	447
IFIC Bank Ltd,Federation Branch, Dhaka	STD-1008-111258-041	-	4,346
Social Investment Bank Ltd,Dhaka.	STD-0021360000351	-	7,825,917
Jamuna Bank Ltd,Dilkusha, Dhaka	STD-0018-0320000422	-	147,354
One Bank Ltd,Principal, Dhaka	STD-0015017069006	-	-
The Premier Bank Ltd,Gulshan Link Road, Dhaka	SND-016813100000009	(0)	15,829,581
IFIC Bank Ltd ,Motijheel BRANCH, DHAKA	SND-1001-070751-041	-	263,135
Agrani Bank Ltd.,Hatkhola Branch, Dhaka	SND-0200017711629	453,319,105	-
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-1619603000123	72,022,369	-
Janata Bank Ltd.,Navab Abdul Gani Road Branch, Dhaka.	SND-0100231042738	5,342,574	-
Janata Bank Ltd.,Navab Abdul Gani Road Branch, Dhaka	SND-0100233907230	33,708,110	-
Janata Bank Ltd.,Navab Abdul Gani Road Branch, Dhaka.	SND-0100233678320	-	-
Total of Central Power Collection Bank		5,060,058,961	7,941,759,866



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-22	30-Jun-21
		Taka	Taka
C: Central Miscellaneous Collection Bank :			
Sonali Bank, WAPDA Branch, Dhaka. (Assets Insurance Fund)	STD- 161936000253	266,620	262,721
Sonali Bank,Local Office,Motijheel,Dhaka	0002536000129	419,858,618	20,342,935
Sonali Bank,Local Office,Motijheel,Dhaka	0002636000194	450,927,718	61,710,580
Janata Bank,B-WAPDA Branch, Motijheel, Dhaka	0100014145839	1,809,211,427	1,708,931,191
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000053	704,192	296,598
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000051	(0)	1,199
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000091	2,601,807,832	379,937,126
Agrani Bank,Hatkhola Br., Motijheel	0200002507403(36000163)	435,161	305,771
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000105	2,127,180,998	1,455,021,459
Agrani Bank,Press Club	0200009157157	124,379	10,269,693
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1609603000089	242,089,656	23,624,421
Janata Bank Ltd., Nabab Abdul Gani Road Branch	100162325200	3,421	3,466
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619603000115	-	-
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619603000116	-	-
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	26024000166.00	62,065,409	30,194,641
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619603000101.00	256,520,164	144,029,434
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619603000117.00	-	-
NRBC Bank,Noyabajar Branch, Dhaka.	0139-36400000001(0139-36000000064)	42,696,087	40,827,441
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	26024000197.00	16,558,638	-
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619636000591	-	13,740
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619636000749	(0)	1,363,571
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619636000096	(0)	13,263
Janata Bank,Nawab Abdul Gani Road Branch, Dhaka	0898004000566	(0)	3,900
Standard Chartered,Motijheel Branch, Dhaka	02-2498634-01	(0)	2,263
Eastren Bank,Principal Branch, Dhaka	1011230000016	(0)	8,630
Janata Bank Ltd., Nawab Abdul Gani Road Branch, Dhaka	SND-0100229511241	33,756,574	-
Janata Bank Ltd., Nawab Abdul Gani Road Branch, Dhaka	SND-0100230766970	13,711,892	-
Janata Bank Ltd., WAPDA Corporate Branch, Dhaka	SND-0100229231191	-	-
IFIC Bank Ltd.,Federation Branch, Motijheel C/A, Dhaka.	SND-0190335976-021	-	-
Janata Bank Ltd., Nawab Abdul Gani Road Branch, Dhaka	SND-0100233366620	2,217,072	-
Total of Central Miscellaneous Collection Bank		8,080,135,857	3,877,164,042
D: Development Bank Account [External Finance]			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-236000145	3,403	3,314
Janata Bank Ltd., Local Office, Dilkusha, Dhaka	STD-010236000755	13,601,206	13,266,038
Rupali Bank Ltd., Foreign Exchange Cor. Branch, Motijheel, Dhaka	STD-0067024000024	65,110	66,260
Sonali Bank Ltd., B-Wapda Corporate Br., Motijheel, Dhaka	STD-1619636000897	1,342,322,251	579,925,637
Rupali Bank Ltd., Local Office, Dilkusha C/A, Dhaka-1000	STD-0018024000170	661,691,435	577,099,419
Rupali Bank Ltd., Rupali Sadan Cor. Branch, Mojiheel, Dhaka	STD-0026024000145	1,622,849,330	1,516,116,945
Bangladesh Krishi Bank,Local Pricpal Office, , Dhaka	STD-4001-0320002243	57,267,737	21,276,046
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD-010990-067	167,265,646	(553,758,773)
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD-001-028992-68	60,848	2,501,583
Basic Bank Ltd., Main Branch, Motijheel, Dhaka	STD-0216-01-0001365	4,244,063	4,115,216
Agrani Bank Ltd., B-Wapda Cor. branch, Mojiheel, Dhaka.	STD-0200009327045	64,756,350	16,708,789
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD001-053321-069	23,097,766	91,377,686
BDBL, Motijheel Br. Dhaka-1000	STD-04-0660240000013	149,983,884	248,812
Total of Development Bank Account [External Finance]		4,107,209,027	2,268,946,971
E: Revenue Bank Account [External Finance]			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-0002636000509	1,805,646	1,756,167
Janata Bank Ltd., Local Office, Motijheel, Dhaka	STD- 010236000292	22,199,585	27,219,892
Rupali Bank Ltd., Foreign Exn. BR.Motijheel,Dhaka	STD-00670 24000015 (17/01)	12,015,106	11,867,485
Sonali Bank Ltd., B-WAPDA BR,Motijheel, Dhaka	STD -1619636000724	79,911,964	12,797,836
Sonali Bank Ltd., B-WAPDA BR,Motijheel, Dhaka	STD -16196 36000765	102,857,000	8,669,027
AB Bank Ltd., B-WAPDA BR,Motijheel, Dhaka	STD-4004-765614-430	48,808,616	44,724,610
Bangladesh Krishi Bank, Local Principal Office, Motijheel, Dhaka	STD4001-032000216-3	5,184,911	18,575,227
Janata Bank Ltd., Abdul Goni Road, Dhaka	STD-0898004002683	32,015,828	22,197,595
Agrani Bank Ltd., N. PRESS CLUB BR.	STD - 36001083	7,280	69
HSBC Bank,Gulshan Branch, Dhaka.	HSBC STD-001-000504-067	5,456,373	37,441,473
Standard Chartered Bank,Gulshan. BR.Dhaka	STD-02-2260654-02	568,764	20,964,117
Rupali Bank Ltd., Rupali Sadan BR.Motijheel, Dhaka.	STD-0026024000164	38,481,502	25,353
Rupali Bank Ltd., Local Office, Motijheel, Dhaka	SND-0018024000211	10,763,648	34,181,892
HSBC Bank,B-Wapda Corporate Branch, Dhaka	HSBC STD-001-01990-068	25,530,457	19,065,146
HSBC Bank,Gulshan Branch, Dhaka.	HSBC STD-001-028992-067	48,306,530	57,048,191
Agrani Bank Ltd, B-Wapda Corp Barnch	SND-02-0000-9230304	30,259,023	43,393,929
BDBL,Motijheel Office	SND - 0660240000017	8,907,212	265,691
Janata Bank Ltd., Abdul Goni Road, Dhaka	SND-0100232284131	-	-
Total of Revenue Bank Account [External Finance]		473,079,444	360,193,700
Total A+B+C+D+E		23,139,662,608	15,901,886,269
Cash at Bank-Regional Accounting Office (RAO)/CPAAC/Trustee Board & Projects (shown below)		15,511,918,218	23,343,805,142
		38,651,580,826	39,245,691,411



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-22	30-Jun-21
		Taka	Taka

Cash at Bank-Regional Accounting Office (RAO),CPAAC/Trustee Board & Projects are shown below

Name of RAO/CPAAC/Trustee Board & Projects

RAO/CPAAC/Trustee Board			
RAO Bhola		127,072,079.41	206,323,917.03
RAO Baghabari		14,384,370.63	48,883,103.34
RAO Bheramara		40,649,881.22	59,157,523.83
RAO Barapukuria		82,570,181.79	125,914,503.16
RAO Barisal		8,954,058.70	16,190,287.03
RAO CES		1,600,504,158.47	1,782,780,202.55
RAO COOAC		626,846,654.69	717,016,028.74
RAO Cumilla		2,204,639,824.52	2,183,120,402.03
RAO Chandpur		88,986,591.91	182,555,663.56
RAO Fenchuganj		24,901,264.54	25,654,120.54
RAO Ghorashal		637,382,231.27	472,253,309.30
RAO Kaptai		189,495,210.59	380,869,442.96
RAO Khulna		1,153,662,057.45	1,028,457,377.56
RAO Katakali		88,234,446.67	100,429,404.58
RAO Mymensing		486,079,624.85	598,341,772.52
RAO Shambhuganj		662,370,317.99	723,826,470.02
RAO Noakhali		875,555,014.03	762,603,235.91
RAO P&D		2,742,913,601.46	2,686,280,112.11
RAO P&Co		352,043,425.67	274,508,226.85
RAO Rangpur		66,761,711.59	61,663,395.57
RAO Rawzan		39,977,542.39	205,323,052.17
RAO Shahjibazar		358,724,159.90	433,101,486.42
RAO Shikalbaha		162,383,532.77	394,383,802.77
RAO Siddhirganj		104,384,640.02	120,132,731.21
RAO Sylhet		713,392,782.30	943,862,449.65
RAO Tongi		30,040,457.24	55,094,167.47
RAO Tangail		450,619,741.19	606,520,413.48
RAO Bibiyana		33,909,805.84	-
CPAAC		1,184,907,883.65	2,410,861,259.82
Trustee Board		-	92,377,269.92
		15,152,347,252.75	17,698,485,132.10

Projects

IVVR (Phase II)		1,295,112	4,103,383
Khulna 330MW CCPP		2,120,579	9,237,836
Moheshkhali 2-600*700 MW Coal Based Power Plant Const.		2,534,296	3,100,069
Bibiyana-400MW(South)		-	17,255,601
Ghorashal 4th unit Re-powering Project		75,269,116	76,815,022
Ghorashal 3rd unit Re-powering Project		4,309,751	3,807,050
CTG & Khulna 1300*2 MWTPSC Project		40,142,714	124,774,170
Shahjibazar 100 MW GTPPP		277,740	7,105,788
Bibiyana-3		-	3,993,086
Saidpur 150 M.W. SCPP Project		1,707,290	1,490,823
100 M.W. Baghabari Conversion Project		-	713,778
150 M. W. Sylhet Conversion Project		-	18,106,202
Power Dist. System Deve Sylhet		68,205,840	61,183,598
Power Dist. System Deve Rajshahi		-	28,165,464
Power Dist. System Deve Rangpur		26,351,966	34,571,666
Power Dist. System Development Project, CTG Zone (Phase-2)		19,004,231	2,266,802
Construction of 400 MW Combined Cycle Power Plant ,Roazan, Ctg		2,010,628	1,208,837
Greater Chittagong Power Distribution Project - SCADA Rehabilitation (Phase-2)		-	274,692
Power Dist. System Development Project, CTG Zone		-	44,496,466
Pre-payment Metering Cumilla & Mymensingh		1,219,849	1,378,868
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island & Kutubdia Island		22,080,761	874,371
Power Distribution System Dev project , Cumilla Zone, BPDB		54,558,399	38,641,085
Dev. Of Power Dist. System In Three Hilly Disdistricts, project		-	49,469,635
Ghorashal 6th unit Re-powering Project		289,519	283,744
Bangladesh Power Management Institute Construction Project		2,039,648	2,080,467
Land Acquisition for Moheshkhali Power Hub Project Dhaka		-	5,106,819,352
Power Dist. System Development Project, Mymensingh Zone		36,153,525	3,102,157
		359,570,964.93	5,645,320,010.00
		15,511,918,217.68	23,343,805,142.10



Bangladesh Power Development Board
Schedule of Government Loan
As at 30 June 2022

Schedule-G

Sl.No.	Name of the project	Balance as on	Loan drawn/ adjustment during	Repayment due	Refund to The	Balance as on
		01.07.2021	FY-2021-2022	for the year	Government	30.06.2022
		Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(3+4-5-6)
COMPLETED PROJECT						
GENERATION						
1	Ghorasal Gtps 1St. & 2Nd Unit Renov	304,733,435	-	27,640,000	-	277,093,435
2	Chandpur 150 M.W Combined Cycle Power Station	3,458,709,000	-	236,105,000	-	3,222,604,000
3	210 Mw Shiddirganj Tps	792,279,500	-	167,547,000	-	624,732,500
4	Rehab Of Karnaphuli Hydro Power Station Of Unit -3	121,157,800	-	14,477,000	-	106,680,800
5	Construction Of 150 Mw Shikalbhaha	1,579,369,200	-	127,946,000	-	1,451,423,200
6	100 Mw Baghabari Gtps	245,858,000	-	47,994,000	-	197,864,000
7	300/450 M W Meghna Ghat Thermal Power Station Phase-1 (1st Unit	60,800,000	-	22,800,000	-	38,000,000
8	210 Mw Ctg Tps (2Nd Unit)	20,400,000	-	13,000,000	-	7,400,000
9	Power Plant Rehabilitation	48,960,000	-	27,360,000	-	21,600,000
10	210 Mw Ghorasal Tps (6Th Unit)	13,560,000	-	12,815,000	-	745,000
11	60 Mw Shahjibazar Gt Ps.	47,300,000	-	18,600,000	-	28,700,000
12	Tongi 80 Mw Gas Turbine Power Station And Const Of Trans. Line	476,407,400	-	64,517,000	-	411,890,400
13	Const Of 120Mw Shiddirganj Gtps	445,400	-	109,000	-	336,400
14	210 Mw Shiddirganj Tps (2Nd Phase)	14,000	-	3,000	-	11,000
15	300 Mw Coal Based Tps-Barapakuria	776,427,000	-	113,112,000	-	663,315,000
16	Power Plant Rehabilitation Project (2Nd Phase)	365,094,000	-	44,324,000	-	320,770,000
17	Installation Of 8*225 K W Wind Based Power Station (On Test Basis)	2,623,200	-	374,000	-	2,249,200
18	150 Mw Haripur Combined Cycle	1,050,000	-	140,000	-	910,000
19	Renovation & Rehab. Of Unit 1,2,3 Of Haripur P/S	360,737,600	-	36,289,000	-	324,448,600
20	Bhola 20M.W Gas Turbine P/S	410,000	-	102,000	-	308,000
21	Construction Of 150 Mw Sirajgonj	4,337,200	-	997,500	-	3,339,700
22	Construction Of 150 Mw Khulna	4,575,600	-	455,000	-	4,120,600
23	Land & Infra- Structure Development For. Generation.	107,395,200	-	11,100,000	-	96,295,200
24	Bpdp Power Plant Maintenance & Over Holing	645,532,351	-	50,478,000	-	595,054,351
25	90 Mw Sylhet Combiend Cycle P/Station(2Nd Phase)	1,324,874,900	-	176,210,000	-	1,148,664,900
26	Cooling Tower To Sylhet-90Mw Ccp/ Station	12,038,000	-	3,976,000	-	8,062,000
27	Sylhet 150 M W Combined Cycle Power Station	2,853,196,800	-	201,817,700	-	2,651,379,100
28	Construction Of 820 Mw Peaking Power Plant	17,718,768,800	-	762,260,000	-	16,956,508,800
29	Bhola 225 Mw Dual Fuel Ccpp	1,192,970,000	-	66,170,000	-	1,126,800,000
30	Installation Grid Wind Solar Photovoltaic Cpg- At-Hatia	17,451,200	-	1,113,000	-	16,338,200
31	Sikalbhaha 225 Mw Dual Fuel Ccpp	1,836,172,000	-	37,090,000	-	1,799,082,000
32	Installation Of 7.4 Mw Solar Photovoltaic Cpg- Kaptai	44,905,600	-	516,000	-	44,389,600
33	Shajibazar 330 Mw Combined Cycle Power Plant	2,382,000,000	-	128,050,000	-	2,253,950,000
34	Conversion Of Shajibazar 2*35 Mw Power Plant To 105 Mw Combined Cycle Power Plant	2,742,800	-	298,000	-	2,444,800
35	Conversion Of Sylhet 150 Mw Power Plant To 225 Mw Combined Cycle Power Plant	6,322,800	-	2,550,000	-	3,772,800
36	Conversion Of Baghabari 100 Mw Power Plant To 150 Mw Combined Cycle Power Plant	15,171,000	-	1,222,500	-	13,948,500
37	Extention Of Barapakuria 275Mw Coal Fired Thermal Power Plant (3Rd Unit)	2,544,665,200	-	63,700,000	-	2,480,965,200
38	Chapai Nawabganj 100Mw Hfo Based Power Plant	271,801,200	-	14,698,000	-	257,103,200
39	Construction Of Ghorasal 365Mw Combined Cycle Power Plant	2,089,360,000	-	53,210,000	-	2,036,150,000
40	Construction Of Khulna Based Power Plant Connecting Road	100,000,000	-	-	-	100,000,000
41	Construction Of Boundary Wall, Land Development, Maintenance Of Damel Dam (2Nd Phase)	1,624,838,000	-	72,988,000	-	1,551,850,000
42	Keranigonj Land Development Project	277,560,000	-	-	-	277,560,000
43	Construction Of Bibiyana-Iii 400 Mw Combined Cycle Power Plant	3,385,202,400	-	97,742,000	46,213,472	3,241,246,928
	Sub-total(Generation):	47,138,216,586	-	2,721,895,700	46,213,472	44,370,107,414
DISTRIBUTION						
44	Greater Ctg Pdp Phase-3	1,293,644,750	-	176,472,500	-	1,117,172,250
45	Pdp West, Phase-2	(2,945,413)	5,890,826	-	-	2,945,413
46	16 Town Power Distribution Proj.	2,335,302	14,416	2,335,302	-	14,416
47	Tech Asstt To Str Of Bpdp'S Financial Management(Fmu)	(552,000)	2,864,000	-	-	2,312,000
48	System Loss Reduction Pilot Project.	30,378,700	77,266	7,585,798	-	22,870,168
49	Power Distribution Project (East - West Combind), Phase-3	60,624,640	33,480,000	26,784,000	-	67,320,640
50	Greater Rajshahi Pdp Phase-2	118,236,400	-	27,834,000	-	90,402,400
51	16 Town Pdp (Phase-2)	469,360,592	51,363,600	75,456,480	-	445,267,712
52	Tech Asstt To Str Of Bpdp'S Financial Management (Fmu- Phase-2)	4,030,000	-	1,070,000	-	2,960,000
53	Cyclone Damaged Reh.Of Dist Line Of Ctg Metro City	3,480,000	-	1,740,000	-	1,740,000
54	Prepaid Metering Pilot Scheme	7,311,987	-	2,353,000	-	4,958,987



Sl.No.	Name of the project	Balance as on 01.07.2021	Loan drawn/ adjustment during FY-2021-2022	Repayment due for the year	Refund to The Government	Balance as on 30.06.2022
		Taka	Taka	Taka	Taka	Taka
55	Greater Khulna Pdp Phase-2	80,525,600	-	18,204,000	-	62,321,600
56	18 Town Pdp (Phase-2)	392,181,840	92,646,000	74,017,600	-	410,810,240
57	9 Town Power Dist Project	237,373,120	23,564,200	38,131,160	-	222,806,160
58	150 Mw Ccpp& Barisal 132 Kv	26,000	-	2,000	-	24,000
59	Six Distribution Zones Of Bpdp	217,001,845	45,803,333	18,321,333	-	244,483,845
60	10 Town Power Dist Project	354,561,336	-	28,256,000	-	326,305,336
61	Emergency Reh. Exp. Of Urban-Under Ctg. Zone	476,734,800	-	35,150,000	-	441,584,800
62	Emergency Reh. Exp. Of Urban-Under Raj. Zone	(92,000,000)	184,010,000	-	-	92,010,000
63	Greater Ctg. Pdp.Scada	30,033,100	-	2,157,500	-	27,875,600
64	Bangladesh Central Power Distribution Project	1,374,073,217	-	64,706,000	-	1,309,367,217
65	Chitagong Hill Tracks Power Distribution Project	567,244,000	-	34,334,000	-	532,910,000
66	Thanchi Electrification Project	77,911,600	-	4,180,000	-	73,731,600
67	Prepaid Metering Southern Zone	451,203,600	-	19,769,000	-	431,434,600
68	Solar Street Lighting Programme In City Corp.	305,079,200	-	101,800	-	304,977,400
	Sub-total (Distribution):	6,457,854,216	439,713,641	658,961,473	-	6,238,606,384
	MISCELLANEOUS					
69	Tapp For Corporatisation Of West Zone	560,000	-	80,000	-	480,000
70	Feasibility Study For Peaking Power Plant In The Dhaka Area	56,250	-	18,750	-	37,500
71	Installation Of 7 Nos 132/ 33 Kv Capacitor Bank	72,130,800	-	10,038,000	-	62,092,800
	Sub-total (Miscellaneous):	72,747,050	-	10,136,750	-	62,610,300
	GRAND TOTAL (Completed Projects)	53,668,817,852	439,713,641	3,390,993,923	46,213,472	50,671,324,098
	ONGOING PROJECT					
	GENERATION					
72	Ghorasal 3Rd Unit Repowering Project	200,000,000	-	10,000,000	-	190,000,000
73	Ghorasal 4Th Unit Repowering Project	586,157,167	19,953,393	9,200,000	-	596,910,560
74	Khulna 330Mw Dual Fuel Ccpp	2,098,771,048	63,999,738	100,000	-	2,162,670,785
75	Maheshkhali Power Station	2,970,240,000	-	-	716,542,000	2,253,698,000
76	Sayedpur 150Mw Ccpp	431,080,000	199,999,970	-	-	631,079,970
	Sub-total(Generation):	6,286,248,215	283,953,100	19,300,000	716,542,000	5,834,359,315
	TRANSMISSION					
77	Reh Ren Aug Of Grid System (Rrags) 2Nd Phase	1,096,355,468	-	-	-	1,096,355,468
	Sub-total (Transmission) :	1,096,355,468	-	-	-	1,096,355,468
	DISTRIBUTION					
78	5 Town Power Dist Project	74,119,600	-	10,082,000	-	64,037,600
79	Prepayment Metering Project For Distribution Zone Cumilla & Mymensing	23,277,717	-	578,000	-	22,699,717
80	Power Distribution System Development Project Chittagongj	4,682,829,991	385,456,980	91,546,000	-	4,976,740,971
81	Power Distribution: System Development Project Rajshahi	3,198,844,000	389,226,966	57,236,000	-	3,530,834,966
82	Power Distribution: System Development Project Rangpur	3,678,102,000	900,000,000	52,180,000	-	4,525,922,000
83	Power Distribution System Development Project Sylhet	4,277,549,098	419,999,916	-	-	4,697,549,014
84	Power Distribution System Development Project Mymensing	2,544,252,628	647,999,757	-	-	3,192,252,385
85	Three Hill Dist. Pds Dev. Project	1,855,540,000	229,962,691	-	-	2,085,502,691
86	Power Distribution System Development Project Cumilla	2,565,679,992	484,000,000	-	-	3,049,679,992
87	Power Distribution System Development Project Chittagongj (Phase-2)	1,007,268,218	1,520,599,837	-	-	2,527,868,055
88	Hundred Percent Reliable & Sustainable Electrification Of Hatiya Island, Nijhum Island & Kutubdia Island	-	844,979,742	-	-	844,979,742
	Sub-total (Distribution):	23,907,463,243	5,822,225,890	211,622,000	-	29,518,067,133
	GRAND TOTAL (Ongoing Projects)	31,290,066,926	6,106,178,990	230,922,000	716,542,000	36,448,781,916
A.	TOTAL :(Complited & Ongoing)	84,958,884,778	6,545,892,631	3,621,915,923	762,755,472	87,120,106,014
	Add:					
B.	Current Portion	(877,113,109)	3,456,659,732	3,621,915,923	-	(1,042,369,300)
C.	Cash Loan from Government	3,483,631,594	-	-	-	3,483,631,594
	Total (A+B+C)	87,565,403,263	10,002,552,363	7,243,831,847	762,755,472	89,561,368,308
	Less:					
	Current Portion	1,999,139,900	-	-	-	1,999,139,900
	Transfer to PGCB & APSCCL	136,129,250	-	-	-	136,129,250
	Transfer to PGCB	1,328,200,000	-	-	-	1,328,200,000
	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
	Loan Balance	84,164,497,112	10,002,552,363	7,243,831,847	762,755,472	86,160,462,157



Bangladesh Power Development Board
Schedule of Summary of Foreign Loan
As at 30 June 2022

Schedule-H

Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
Opening Balance							131,112,903,803
Reversal of Current Maturity	313	302	12,488,143,259	-	-	12,488,143,259	143,601,047,061
Disbursement for the year (Ongoing)	109	302	4,985,413,583	-	-	4,985,413,583	148,586,460,644
Repayment for the year	302	199	-	15,022,374,070	15,022,374,070	-	133,564,086,574
Exchange Rate Loss- Ongoing	109	302	1,923,493,467	-	-	1,923,493,467	135,487,580,041
Exchange Rate Loss- Completed	673	302	6,115,875,263	-	-	6,115,875,263	141,603,455,305
Current Maturity	302	313	836,618,179	-	17,991,673,706	-	123,611,781,598
Principal Due (Portion of NESCO) FY 2016-2017 to 2020-2021	142(F)	302	-	-	-	836,618,179	124,448,399,777
Closing Balance as on 30.06.2022			26,349,543,751	33,014,047,776	33,014,047,776	157,462,447,553	
Total of the Transaction							
Exchange Rate (Gain)/Loss							
Ongoing:							
Generation	109	302	1,923,493,467	-	-	-	
Transmission	109	302	-	-	-	-	
Distribution	109	302	-	-	-	-	
Total Exchange Loss Chargeable to Development Projects			1,923,493,467				
Completed :							
Generation	673	302	6,585,825,808	-	-	-	
Transmission	673	302	-	-	-	-	
Distribution	673	302	(469,950,545)	-	-	-	
Miscellaneous	673	302	-	-	-	-	
Total Exchange Loss Chargeable to Income Statement			6,115,875,263				
Total Exchange Loss against Foreign Loan			8,039,368,730				
IDC							
Ongoing:							
Generation	109	316	755,923,108	-	-	-	
Transmission	109	316	-	-	-	-	
Distribution	109	316	10,741,408	-	-	-	
Total IDC Chargeable to Development Projects			766,664,515				
Completed :							
Generation	671	316	3,638,885,992	-	-	-	
Transmission	671	316	-	-	-	-	
Distribution	671	316	296,874,379	-	-	-	
Miscellaneous	671	316	-	-	-	-	
Total Interest Chargeable to Income Statement			3,935,760,371				
Total IDC & Interest against Foreign Loan			4,702,424,886				



Bangladesh Power Development Board
Project-wise schedule of foreign loan
As at 30 June 2022

Particulars	Name of Donor	Loan Currency	Balance as on	Disbursement	Repayment due	Exchange rate	Balance as on
			01.07.2021	during the Year	for the Year	Fluctuation	30.06.2022
			BDT	BDT	BDT	BDT	BDT
1	2	3	4	5	6	7	8 = (4+5-6+7)
Generation							
Khulna 330 MW CCPP	EXIM Bank of China (ECA)	USD	15,374,584,458	1,857,227,922	-	1,547,412,562	18,779,224,942
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	USD	-	66,794,524	-	-	66,794,524
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	EORU	-	2,232,357,888	-	-	2,232,357,888
Ghorashal Re-Powering 3rd Unit							
Sinosure-supported	HSBC (ECA Financing)	USD	5,661,869,913	-	-	-	5,175,172,623
SERV-Supported	HSBC (ECA Financing)	USD	6,593,799,397	-	-	-	5,976,498,424
MIGA-Supported	HSBC (ECA Financing)	USD	5,968,735,347	-	-	-	5,793,423,278
Ghorashal Re-Powering 4th Unit IDA-5758-BD	IDA-5758-BD	SDR	12,875,812,233	641,123,530	-	376,080,905	13,893,016,668
Sub Total of Generation			46,474,801,348	4,797,503,865	-	1,923,493,467	51,916,488,348
Grand Total of On going Project			46,474,801,348	4,797,503,865	-	1,923,493,467	51,916,488,348
Generation							
Karnafully 3rd Unit.	USAID	USD	242,321,596	-	17,347,308	22,985,220	247,959,508
60 MW Shahjibazar PP	KUWAIT	KD	157,274,514	-	72,805,366	12,592,460	97,061,608
7.4 MW solar power gen. Kaptai & Offgrid Hatiya	ADB	USD	735,684,117	-	62,425,623	68,992,938	742,251,432
Feasibility Study For Picking Power Plant	ADB 1505 BAN (SF)	SDR	19,045,167	-	2,345,407	441,344	17,141,104
Technical Assistance for Compensation to Eligible BPDB Staff	ADB 1505 BAN (SF)	SDR	278,833,965	-	34,338,277	6,461,569	250,957,257
Karnafully Water Power Plant, Unit-3	Italy	EUR	825,605,580	-	66,512,355	(27,457,316)	731,635,909
Bhola 225 MW power plant	IDB	USD	10,665,839,935	-	927,383,692	980,150,687	10,718,606,930
Shahjibazar 330 MW Combined Cycle	ECA Financing	USD	13,105,157,486	-	2,421,052,822	1,336,027,031	12,020,131,695
Ghorashal Re-Powering 3rd Unit							
Sinosure-supported	HSBC (ECA Financing)	USD	-	-	1,011,350,000	524,652,710	-
SERV-Supported	HSBC (ECA Financing)	USD	-	-	1,226,150,000	608,849,027	-
MIGA-Supported	HSBC (ECA Financing)	USD	-	-	742,850,000	567,537,931	-
Bibiyana 400 MW Unit-3	JBIC 10060 (ECA Financing)	J Yean	16,756,413,338	-	2,067,791,000	(1,635,299,260)	13,053,323,078
Chapainawabganj 100 MW Peaking P							
Sinosure-supported	ECA Financing	USD	2,898,122,434	-	432,705,638	257,592,626	2,723,009,422
Finnvera-supported	ECA Financing	USD	2,633,827,672	-	393,244,975	234,101,423	2,474,684,119
Commercial term loan facility	HSBC (ECA Financing)	USD	-	-	-	-	-
Barapukuria 275 MW Coal Field Thermal Power (3rd Unit)	ECA Financing	USD	12,589,181,963	-	2,038,824,517	1,174,162,638	11,724,520,083
Gorashal 365 MW CCPP Project	ECA Financing	USD	12,927,672,681	-	1,945,730,923	1,214,180,959	12,196,122,717
Sikalbaha 225 MW CCPP Project							
Abu Dhabi Loan No # 1184 dt. 17.11.11	Abu Dhabi 1184	USE Dirhams	2,498,469,849	-	196,429,572	251,544,153	2,553,584,430
Kuwait Fund 823	Kuwait Fund 823	KD	3,750,981,499	-	187,938,428	285,701,818	3,848,744,889
Opec Fund 1448	Opec Fund 1448	USD	2,303,729,665	-	181,113,801	231,864,492	2,354,480,357
Soudi Fund 15/576	Soudi Fund 15/576	SAR	4,151,161,286	-	326,215,033	415,849,176	4,240,795,429
Sub Total of Generation			86,539,322,748	-	14,354,554,736	6,530,931,625	79,995,009,968
Distribution							
05 Town Power Distribution Project							
ADB 1884 BAN (SF)	ADB 1884 BAN (SF)	USD	566,926,884	-	-	-	566,926,884
ADB 1885 BAN (SF)	ADB 1885 BAN (SF)	USD	1,329,799,569	-	-	-	1,329,799,569
System Loss Reduction Pilot Scheme	JBIC BDP 45	YEN	45,211,892	-	10,046,839	8,861,936	44,026,990
9 Town Power Distribution Project	Norway	NOK	82,444,533	-	40,274,489	8,259,361	50,429,405
Central Zone Power Distribution Project	JICA BDP-59	YEN	6,032,311,894	-	248,255,264	(637,314,946)	5,146,741,684
Greater Chittagong Power Distribution	K. Fund Loan No.751	KD	443,466,526	-	50,718,583	29,875,686	422,623,629
Pre-Payment Metering (Cumilla & Mymensingh Zones)	KfW BMZ : 2007 66 626	EUR	-	187,909,718	17,082,702	-	170,827,017
Solar Street Lighting Programme in city Corporation	ADB 2769BAN,Part B-III	USD	1,276,310,683	-	99,969,099	120,367,418	1,296,709,002
Sub Total of Distribution			9,776,471,981	187,909,718	466,346,975	(469,950,545)	9,028,084,179
Grand Total of Project in Operation			96,315,794,729	187,909,718	14,820,901,712	6,060,981,081	89,023,094,148
Total of All Project			142,790,596,076	4,985,413,583	14,820,901,712	7,984,474,548	140,939,582,495
Transferred to current portion			12,488,143,259				17,991,673,706
Difference			(810,450,985)				(1,500,490,988)
Loan balance			11,677,692,274				16,491,182,718
			131,112,903,803				124,448,399,777



Bangladesh Power Development Board
Schedule of Loan from Power Sector Development Fund (PSDF)
As at 30 June 2022

Schedule-I

Sl.No.	Name of the project	Balance as on 01.07.2021	Loan drawn during the year	Principal due for the year	Refund to PSDF	Balance as on 30.06.2022
		Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(3+4-5-6)
A	Completed Projects (Generation):					
1	Bibiyana 400 MW (South)	24,498,355,687		6,532,894,848		17,965,460,839
2	Conversion of Sylhet 150 MW P/S	8,916,091,329		594,406,089		8,321,685,240
	Total Completed Projects (Generation)	33,414,447,016	-	7,127,300,937	-	26,287,146,079
B	Ongoing Project (Generation):					
1	100 MW Shahajbazar P/S	6,924,763,928	4,920,000	923,301,858		6,006,382,070
2	400 MW CCPC,Rawzan	16,670,000	8,407,000	-		25,077,000
	Total Ongoing Project (Generation):	6,941,433,928	13,327,000	923,301,858	-	6,031,459,070
	Total (A+B):	40,355,880,944	13,327,000	8,050,602,795	-	32,318,605,149
C	Current Maturity of Loan					
				2,689,280,730		(2,689,280,730)
D	Remittances to Regional Accounting Office					
		(1,554,982,032)	1,554,982,032			(0)
	Loan balance	38,800,898,912	1,568,309,032	10,739,883,825	-	29,629,324,119



Schedule-J

Bangladesh Power Development Board
Schedule of Property, Plant & Equipment (PPE) (As per Accounts base)
As at 30 June 2022

PARTICULARS	COST & REVALUED					DEPRECIATION					Written Down Value (WDV) as on 30 June 2022	
	Balance as on 30 June 2021	IVVR Phase 2 Valuation Adjustment	Addition during the year	Disposal/Adjustment during the year	Balance as on 30 June 2022	Rate of Dep. (%)	Balance as on 30 June 2021	IVVR Phase 2 Valuation Adjustment	Charge during the year	Adjustment during the year		Balance as on 30 June 2022
	Taka	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka	Taka
GENERATION												
LAND	574,329,862.122	-	35,158,846.402	-	609,488,708.525	-	197,631,487.375	-	17,842,011.920	-	215,473,499.195	394,015,209.331
BUILDING	83,682,879.107	-	9,701,646.513	-	93,384,525.620	3.20%	13,692,286.362	-	1,051,383.066	-	14,743,669.428	93,386,525.620
PLANT & MACHINERY	31,892,443.903	-	1,926,533.789	-	33,818,977.692	3.20%	153,012,388.013	-	13,097,984.508	-	166,110,373.421	19,075,328.264
VEHICLES	397,561,283.352	-	23,501,465.031	-	421,062,748.383	6.00%	30,034,104.332	-	3,591,780.075	-	33,625,884.407	254,953,374.961
ENGINE	59,863,001.251	-	10,621,280	-	70,484,281.251	9.00%	752,696.033	-	89,784,668	-	842,480,760	26,237,116.844
FURNITURE	892,296.778	-	16,539,790	-	17,432,087.568	3.20%	140,011,634	-	11,079,604	-	151,091,238	60,437,357
	337,957,731	-	35,158,846.402	-	373,116,577.133		140,011,634	-	11,079,604	-	151,091,238	203,426,283
TRANSMISSION:												
LAND	53,121,902.233	-	-	-	53,121,902.233	-	20,789,483.189	-	-	-	20,789,483.189	32,332,419.044
BUILDING	2,500,428.313	-	-	-	2,500,428.313	3.20%	967,737.499	-	-	-	967,737.499	2,500,428.313
PLANT & MACHINERY	1,835,624.884	-	-	-	1,835,624.884	3.20%	19,723,518.560	-	-	-	19,723,518.560	867,887.385
VEHICLES	48,616,939.538	-	-	-	48,616,939.538	3.20%	44,171,730	-	-	-	44,171,730	28,893,420.978
FURNITURE	64,221,206	-	-	-	64,221,206	3.20%	54,055,399	-	-	-	54,055,399	20,049,476
	104,688,292	-	-	-	104,688,292		54,055,399	-	-	-	54,055,399	50,632,892
DISTRIBUTION :												
LAND	253,519,634.084	-	38,031,539.740	-	291,551,173.824	-	84,877,992.145	-	5,501,607.665	-	90,379,599.810	192,061,574.334
BUILDING	97,373,483.050	-	1,157,476.898	-	98,530,959.948	3.20%	1,687,284.173	-	136,595,640	-	1,823,879.815	98,530,959.948
PLANT & MACHINERY	3,609,969.371	-	1,317,288.782	-	4,927,258.153	3.20%	82,543,647.944	-	5,256,041,052	-	87,499,688.976	3,103,378.339
VEHICLES	151,091,699.862	-	26,319,174.750	-	177,410,874.612	3.20%	816,575,166	-	94,198,655	-	910,773,821	89,911,180.636
FURNITURE	1,013,699.902	-	65,903,635	-	1,079,603,537	9.00%	1,079,603,537	-	14,772,338	-	1,094,375,875	168,829,716
	430,787,719	-	61,695,674	-	492,483,393	3.20%	130,484,860	-	14,772,338	-	145,257,198	347,226,195
GENERAL:												
LAND	73,090,584.370	-	922,411,753	-	995,502,335.123	-	9,155,375,835	-	645,050,214	-	9,800,426,048	64,212,570,076
BUILDING	55,720,035.061	-	767,588,222	-	15,629,177,685	3.20%	7,839,120,580	-	487,852,274	-	8,326,972,855	55,720,035,061
PLANT & MACHINERY	14,861,589.463	-	108,925,737	-	123,791,326.220	3.20%	69,827,709	-	17,784,661	-	87,612,370	7,302,204,830
VEHICLES	501,307,794	-	1,389,000	-	502,696,794	9.00%	958,566,284	-	115,501,108	-	1,074,067,393	522,621,161
COMPUTER	1,282,651,148	-	1,389,000	-	1,284,040,148	3.20%	42,658,815	-	3,220,100	-	45,878,915	209,972,755
FURNITURE	100,628,138	-	44,508,794	-	145,136,932	3.20%	245,202,446	-	20,692,069	-	265,894,516	54,749,223
	624,372,766	-	1,822,687,746	-	2,447,060,512		245,202,446	-	20,692,069	-	265,894,516	402,987,044
Total as on 30 June 2021	954,061,983,629	-	65,002,797,895	-	1,019,064,781,524		312,454,338,441	-	23,988,669,798	-	316,443,008,239	682,621,773,285
Total as on 30 June 2022	954,600,733,589	-	44,058,330,541	44,597,070,500	954,061,983,629		318,153,303,813	29,564,250,000	23,865,284,631	-	312,454,338,441	641,607,645,188

Accounting base WDV as on 30.06.2021
Cost as on 30.06.2021
Less: Land
714,785,158,099

Accounting base WDV as on 30.06.2022
Cost as on 30.06.2022
Less: Land
768,926,832,583

Less: Accumulated depreciation
432,483,824,343



Bangladesh Power Development Board
Schedule of depreciation on Property, Plant & Equipment (PPE) (As per tax base)
As at 30 June 2022

PARTICULARS	WDV, ADDITION & ADJUSTMENT				DEPRECIATION				Written Down Value (WDV) as on 30 June 2022
	Taka	Taka	Taka	Taka	Rate of Tax Dep. (%)	Charge during the year	Total chargeable depreciation during the year for tax purpose	Taka	
GENERATION:									
LAND	302,494,077,245		35,158,846,402	35,158,846,402	-	42,529,808,752	42,529,808,752	295,123,114,895	
BUILDING	83,682,879,107	9,703,646,513	9,703,646,513	9,703,646,513	10%	1,782,675,439	1,782,675,439	93,386,525,620	
PLANT & MACHINERY	15,900,200,605	1,926,553,789	23,501,465,031	1,926,553,789	18%	36,102,959,041	36,102,959,041	16,044,078,955	
VEHICLES	25,437,604,966	-	10,621,280	-	18%	4,577,868,894	4,577,868,894	20,854,736,072	
FURNITURE	217,388,507	16,559,790	16,559,790	16,559,790	20%	45,601,957	45,601,957	182,407,810	
	190,474,420				10%	20,703,421	20,703,421	186,330,789	
TRANSMISSION:									
LAND	32,332,419,044				-			32,332,419,044	
BUILDING	2,500,428,313				10%			2,500,428,313	
PLANT & MACHINERY	867,887,385				18%			867,887,385	
VEHICLES	28,893,420,978				20%			28,893,420,978	
FURNITURE	20,049,476				10%			20,049,476	
	50,632,892							50,632,892	
DISTRIBUTION:									
LAND	140,001,254,470		28,921,539,740	28,921,539,740	-	12,387,451,361	12,387,451,361	156,555,342,849	
BUILDING	97,373,483,050	1,157,476,898	1,157,476,898	1,157,476,898	10%	324,360,290	324,360,290	98,530,959,948	
PLANT & MACHINERY	1,926,314,123	1,317,288,782	26,319,174,750	1,317,288,782	18%	11,975,695,840	11,975,695,840	2,919,242,614	
VEHICLES	40,212,468,806	65,903,635	61,695,674	65,903,635	20%	51,472,901	51,472,901	54,555,947,716	
FURNITURE	191,460,868	61,695,674	61,695,674	61,695,674	10%	35,922,330	35,922,330	205,891,602	
	297,527,624							323,300,968	
GENERAL:									
LAND	62,801,104,187		922,411,753	922,411,753	-	898,456,456	898,456,456	62,825,059,484	
BUILDING	55,720,035,061				10%	647,371,945	647,371,945	55,720,035,061	
PLANT & MACHINERY	5,706,131,229	767,588,222	767,588,222	767,588,222	18%	138,330,801	138,330,801	5,826,347,506	
VEHICLES	659,578,712	1,389,000	1,389,000	1,389,000	20%	61,248,753	61,248,753	630,173,648	
COMPUTER	304,854,765	1,389,000	1,389,000	1,389,000	30%	9,005,454	9,005,454	244,995,012	
FURNITURE	380,486,241	44,508,794	44,508,794	44,508,794	10%	42,499,503	42,499,503	382,495,531	
Total as on 30 June 2022	537,628,854,946	65,022,797,895	65,022,797,895	65,022,797,895		55,815,716,569	55,815,716,569	546,815,936,271	
Total as on 30 June 2021	564,929,703,478	29,025,500,041	29,025,500,041	29,025,500,041		56,326,348,573	56,326,348,573	537,628,854,946	
Tax base WDV as on 30.06.2021	537,628,854,946								
Total WDV as on 30.06.2021	239,276,825,530							546,815,936,271	
Less: Land	298,352,029,416							250,137,948,941	
								296,677,987,330	

Tax base WDV as on 30.06.2022
Total WDV as on 30.06.2022
Less: Land



Bangladesh Power Development Board
Statement of Grants
Financial Year: 2021-2022

Schedule-L

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 in BDT	Amount in BDT
FOREIGN GRANT :		
1. CANADA		
Power Generation Rehabilitation Project	31,283,000	
Rehabilitation of Siddhirganj - Sylhet	56,036,000	
Lineman Training Program	4,352,000	
Ghorasal-Tongi 132 KV Transmission Line	55,244,000	
Load Dispatch Center	25,830,000	
Consultancy Services	8,025,000	
Spareparts for Saidpur	10,596,000	
Power System Rehabilitation Project	38,064,707	
Power Distribution Project	32,100,000	
Comprehensive Power system Study for G&T	12,646,250	
Control-room Dispatch Center	616,245	
Total	274,793,202	274,793,202
2. UNITED KINGDOM		
Spare parts for Saidpur	11,562,000	
90 MW Combined Cycle Plant at Asiganj	225,884,000	
Water Treatment Plant at Khulna	30,745,465	
60 MW Asiganj 2nd TSS	285,310,429	
Total	553,501,894	553,501,894
3. SWEDEN		
Siddhirganj Power Station	588,000	
Prestress Concrete Pole Manufacturing Plant	6,133,500	
Spareparts for Siddhirganj	170,000	
Total	6,891,500	6,891,500
4. FRANCE		
Spareparts for Shahjibazar	1,282,000	
Total	1,282,000	1,282,000
5. UNITED STATE OF AMERICA		
Reconstruction & Rehabilitation at Power Station	276,633,000	
Overhauling & Repairing of Shahjibazar Power Station	25,285,000	
Total	301,918,000	301,918,000
6. SWITZERLAND		
Represent Design of Khulna	3,439,000	
West Zone Engineering Replacement Program	100,435,500	
Control Equipment Repairing Shop	45,362,007	
Total	149,836,507	149,836,507
7. WEST GERMANY		
Secondary Transmission Project	75,950,600	
Electrification	9,851,000	
East Zone Power Replacement	522,266	
Rehabilitation of Bharaman Transmission	8,027,428	
Total	94,351,294	94,351,294
8. JAPAN		
Electrical Equipment Pole	71,505,000	
Total	71,505,000	71,505,000
9. SAUDI ARABIA		
East West Zone PERP	160,147,470	
Total	160,147,470	160,147,470
10. KUWAIT		
300 MW Asiganj TSP Extension	631,654,314	
150 MW Asiganj TSP (5th) Unit	138,445,953	
120 MW Asiganj TSP	769,631,244	
Total	1,539,731,511	1,539,731,511
11. INDIA		
Electrical Equipment Pole	1,953,000	
Total	1,953,000	1,953,000
12. German		
Prepaid Metering	360,339,770	
Total	360,339,770	360,339,770
TOTAL FOREIGN GRANT		3,516,251,148
LOCAL GRANT :		
Chittagong Hill Tracts	1,461,929,000	
Construction of Khulna Based Power Plant Connecting Road	2,269,703,000	
Durgam Haor Alakay Nobayan Jago Jalani Nirvor Biddulh Utpadon PP, Sylhet	203,000,000	
Upto FY 2021-2022	3,934,632,000	
TOTAL LOCAL GRANT		3,934,632,000
TOTAL GRANT AS ON JUNE 30, 2021		7,450,883,148
Less: DESA's Portion		14,117,288
TOTAL GRANT AS ON JUNE 30, 2021		7,436,765,860
Add back : DESA's Portion		14,117,288
TOTAL GRANT AS ON JUNE 30, 202		7,450,883,148



Bangladesh Power Development Board
List of Offices (RAO, Project & others) & Chartered Accountants Firm
Financial Year: 2021-2022

Schedule-M

SL NO	Name of Rao, Projects & others	Name of Chartered Accountants Firm	Remarks
1	Raozan PS	Chowdhury Bhattacharjee & co.	
2	Baghabari PS	Shaha & co.	
3	Rangpur 20MW	S.K. Barua & co.	
4	Kaptai PS	Razzaque & co.	
5	Barapukuria PS	Hossen Delwar & co.	
6	Bibiyana	Toha Khan Zaman & co.	
7	Bhola-225 MW PS	M Z Ismal & co.	
8	Khulna PS	Rahman Mostafa Alam & co.	
9	Siddhirganj PS	A.T. Talukder & co.	
10	Ghorashal PS	J.U. Ahmed & co.	
11	Shahjibazar PS	Masih Muhith Haque & co.	
12	Shikalbaha PS	Ahmed Zaker& co	
13	Fenchuganj PS	Snehasish Mahmud & co.	
14	Tongi PS	M A Fazal & co.	
15	Bheramara PS	Ayub & Mahmood & co.	
16	Katakhalı,Rajshahi PS	Shaha & co.	
17	Chandpur PS	Mohammad Ata Karim & co.	
18	Barishal PS	Islam Aftab Kamrul & co.	
19	CES Ctg	Haque Shah Alam Mansur & co.	
20	Mymensingh	Zoha Zaman Kabir Rashid & co.	
21	Cumilla	Rahman Anis & co.	
22	Noakhali	Rahman Anis & co.	
23	P & D Ctg	Haque Shah Alam Mansur & co.	
24	Sylhet	Habib Sarwar Bhuiyan & co.	
25	Tangail	A.K. Deb & co.	
26	P & CO, Dhaka	M Ahmed & co.	
27	COOAC	Dewan Nazrul Islam & co.	
28	Shambhuganj	Rahman Mustafiz Haq & co.	
29	Trustee Board	K.M. Alam & co.	
30	CPAAC	Dewan Nazrul Islam & co.	
31	Finance	K.M. Alam & co.	
32	IVVR (Phase-2)	Mahamud Sabuj & co.	
33	Khulna 330MW CAPP	Mahamud Sabuj & co.	
34	Mohekhali 2-600*700 MW Coal Based Power Plant Construction Project	Mak & co.	
35	Bibiyana-400MW(South)	Basu Banerjee Nath & co	
36	Ghorashal 4th unit Re-powering Project	Mollah Quadir Yusuf & co.	
37	Ghorashal 3th unit Re-powering Project	Mollah Quadir Yusuf & co.	
38	Ctg. & Khulna 1300*2 MW TPSC Project	Mollah Quadir Yusuf & co.	
39	Shahjibazar 100 MW GTPP Construction Project	Mollah Quadir Yusuf & co.	
40	100 M.W. Baghabari Conversion Project	Mahamud Sabuj & co.	
41	Power Distribution System Development Project Sylhet	Basu Banerjee Nath & co.	
42	Power Distribution System Development Project Rajshahi	Shaha & co.	
43	Power Distribution System Development Project Rangpur	Mahamud Sabuj & co.	
44	Power Distribution System Development Project, CTG Zone(Phase-2)	S.K. Barua & co.	
45	Power Distribution System Development Project, CTG Zone	Mak & co.	
46	Pre-payment Metering Cumilla & Maymensingh	Basu Banerjee Nath & co.	
47	Power Distribution System Development Project ,Cumilla Zone	Mak & co.	
48	Development of Power Distribution System In Three Hilly Districts, Project	Mohammad Ata Karim & co.	
49	Ghorashal 6th unit Re-powering Project	Mollah Quadir Yusuf & co.	
50	Bangladesh Power Management Institute Construction Project	Islam Aftab Kamrul & co	
51	Land Acquisition for Mohekhali Power Hub Project Dhaka	Mak & co.	
52	Power Distribution System Development Project Mymensingh Zone	Basu Banerjee Nath & co.	
53	Greater Chittagong Power Distribution Project-SCADA	M Z Ismal & co	
54	Saidpur 150 MW HSD Based SCPP Project	Basu Banerjee Nath & co.	
55	Construction of 400 MW Combined Cycle Power Plant, Rawzan, Ctg	Mahamud Sabuj & co.	
56	100% Reliable and Sustainable Electrification of Hatiya Island	Mak & co.	



Bangladesh Power Development Board
Aging analysis of Trade payables
For the year ended 30 June 2022

SL No	Name of Party	30 June 2022				Total BDT	Opening Balance
		Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT	Schedule-N 30 June 2021		
	External Finance-Revenue (A)						
1	NVVN Ltd. - India-250 MW	614,833,395.00			614,833,395.00	465,172,955.00	
2	NVVN Ltd. - India-160 MW	1,268,552,623.02			1,268,552,623.02	1,118,867,529.67	
3	NVVN Ltd. - India-300 MW	2,847,039,067.68			2,847,039,067.68	1,281,009,019.40	
4	PTC India Ltd.-200 MW	2,200,470,750.89			2,200,470,750.89	1,557,467,212.55	
5	Sembcorp Energy India Limited-250 MW	2,967,085,533.80			2,967,085,533.80	1,163,511,664.00	
6	Power Grid Corporation of India-250MW	202,322,983.75			202,322,983.75	209,655,172.05	
7	Power Grid Corporation of India-160MW	28,000,044.52			28,000,044.52	46,018,480.28	
8	Energypima Limited, Kumargaon	86,147,895.94	32,977,508.86		119,125,404.80		
9	Venture Energy Resources Ltd.	128,529,248.06	120,901,274.42		249,430,522.47	142,985,919.15	
10	GBB Power Limited	128,951,425.75	144,530,177.06		273,481,602.81	109,833,492.90	
11	Shahjibazar Power Co. Ltd.	366,304,582.01	358,799,862.20		725,104,444.21	422,411,932.18	
12	Desh Cambridge Kumargaon Power Co. Ltd.	48,207,664.00	48,325,847.00		96,533,511.00	40,408,067.35	
13	Baraka Power Limited	179,506,465.05	151,465,879.85		330,972,344.90	206,215,806.59	
14	Energypima Limited, Fenchugonj	124,895,627.56	21,519,577.10		146,415,204.66		
15	Precision Energy Ltd.	230,743,572.34	218,941,946.47		449,685,518.81	211,951,668.30	
16	Summit Narayangonj Power Ltd	1,443,750,711.04	656,477,392.00		2,100,228,103.04	589,927,997.21	
18	KPCL Unit - (2)	1,547,567,949.74	590,492,687.41		2,138,060,637.15	1,169,988,633.95	
19	Khanjahan Ali Power Ltd	397,220,092.36	189,105,172.70		586,325,265.06	192,785,452.93	
20	Aggreko International Projects Ltd. (95 MW)	-	271,025,718.68		271,025,718.68	701,742,037.85	
23	Orion Power Meghnaghat Limited	2,305,495,584.54	1,141,176,552.46		3,446,672,136.99	881,197,519.69	
24	Dutch Bangla Power & Associates Ltd	1,642,222,443.61	1,142,225,693.20		2,784,448,136.82	1,720,816,239.12	
27	Acron Infrastructure Services Ltd (Julda)	880,052,790.60	780,149,571.00		1,660,202,361.60	1,218,317,561.64	
28	Annura (Sinha Power Generation)	-	274,117,987.64		274,117,987.64	108,212,128.25	
29	Power Pac Mutiara Keranigonj	-	1,720,415,753.91		1,720,415,753.91	277,013,680.94	
30	Northern Power Solution Ltd.	91,385,538.68	113,079,764.95		204,465,303.63	5,599,676.99	
31	Ashugonj Power Station Co. (573 MW)	145,287,960.00	235,070,141.00		380,358,101.00	609,318,723.80	
32	Ashugonj Power Station Co. (50 MW)	87,633,914.51	74,198,411.81		161,832,326.32	92,681,205.23	
33	Ashugonj Power Co.ltd.-225 MW	893,023,420.00	1,140,284,678.32		2,033,308,098.32	874,752,958.21	
34	Ashugonj Power Co.ltd.-450MW-South	1,256,503,740.16	1,742,748,777.06		2,999,252,517.22	1,352,940,536.62	
35	Ashugonj Power Co.ltd.-450MW North	1,034,228,433.51	1,325,824,405.45		2,360,052,838.96	1,019,021,167.73	
37	EGCB Ltd.(210*2)MW	157,895,490.00	459,351,034.00		617,246,524.00	759,563,748.66	
38	EGCB Ltd.412MW	1,104,634,966.47	618,437,289.36		1,723,072,255.82	1,187,799,591.64	
39	EGCB Ltd.335 MW	1,243,955,842.00	978,439,327.61		2,222,395,169.61	1,020,340,416.86	
40	NWPGCL-Bheramara-410MW	1,152,819,558.00	1,794,340,684.54		2,947,160,242.54	2,015,055,813.79	



Schedule-N

Sl. No	Name of Party	30 June 2022			Total BDT	Opening Balance
		Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT		
41	NWPGCL-Madhumati 105 MW	1,158,557,746.00	624,075,395.23		1,782,633,141.23	239,940,915.72
42	North West Power Gen (Sirajgonj) Unit-1	439,953,328.97	543,389,105.13		983,342,434.09	403,768,429.06
43	North West Power Gen (Sirajgonj) Unit-2	1,702,635,402.46	3,230,017,005.11		4,932,652,407.57	757,929,945.76
44	North West Power Gen (Sirajgonj) Unit-3	805,627,806.00	1,148,523,957.00		1,954,151,763.00	796,218,249.43
45	North West Power Gen (Khulna)	1,560,583,737.77	3,941,182,068.54		5,501,765,806.31	635,460,416.51
46	NWPGCL-6.55 MW Grid Tied Solar PV	19,498,346.86	21,471,518.65		40,969,865.51	163,794,353.00
47	Meghnaghat Power Ltd	1,029,734,899.38	1,266,020,774.74		2,295,755,674.12	1,247,309,947.67
48	Haripur Power Ltd	601,817,542.57	490,898,353.38		1,092,715,895.95	541,149,595.89
49	B-R Power Gen Ltd	4,767,648,130.90			4,767,648,130.90	1,190,354,594.44
50	Rural Power Co. Ltd	803,791,526.24	906,046,982.11		1,709,838,508.35	569,797,945.49
51	RPCL 52 MW Gazipur	896,130,354.86	1,106,186,977.47		2,002,317,332.33	548,505,363.81
52	RPCL 25 MW Rawjan	341,334,543.76	365,057,408.32		706,391,952.07	273,053,514.76
53	RPCL-105MW Gazipur	2,140,001,781.88	2,587,483,199.46		4,727,484,981.34	1,668,037,555.12
54	Regent Energy & Power Ltd.	357,960,190.16	388,815,866.31		746,776,056.47	312,897,054.68
55	Regent Power Limited	72,224,112.63	60,402,190.13		132,626,302.76	62,853,107.76
56	Baraka Patenga Power Ltd.	965,413,293.08	650,269,796.30		1,615,683,089.38	315,835,394.06
57	Karnaphuli Power Ltd	2,792,066,519.25	2,640,194,184.30		5,432,260,703.56	945,855,063.97
58	Baraka Shikabaha Power Ltd, 105 MW	2,592,697,136.62	2,295,579,877.82		4,888,277,014.44	1,313,313,957.30
59	HF Power Company Limited	1,424,875,712.35	1,858,139,451.64		3,283,015,163.99	1,499,245,790.94
60	United Ashgonj Energy limited	535,820,487.25	532,852,637.47		1,068,673,124.72	526,648,614.06
61	United Power Generation & Distribution	110,188,289.72	106,574,933.04		216,763,222.76	108,420,638.00
62	Sajjanhullah Power Generation Co. Ltd.	60,249,903.68	69,226,562.36		129,476,466.04	56,018,344.64
63	United Anawara 300 MW	6,128,556,605.69	8,596,380,294.07		14,724,936,899.76	735,725,464.42
64	United Jamalpur Power Ltd. 115 MW	2,335,322,271.81	2,696,639,268.65		5,031,961,540.46	1,703,036,227.17
65	United Mymensingh Power Ltd. 200 MW	3,910,061,735.82	4,819,179,818.82		8,729,241,554.64	1,532,208,723.40
66	EPV Chittagong Limited	1,722,913,790.17	2,557,529,426.61		4,280,443,216.78	313,864,417.69
67	Feni Lanka Power Limited	992,690,316.00	1,877,637,390.00		2,870,327,706.00	1,205,270,608.68
68	Lakhdhanavi Bangla Power (52.2MW)	467,280,357.36	985,541,551.35		1,452,821,908.71	747,068,100.64
69	Rajlanka Power Co. Ltd.	420,344,849.05	1,021,840,468.00		1,442,185,317.05	528,896,048.21
70	Midland East Power Co. Ltd.	2,827,464,781.96	3,303,422,717.69		6,130,887,499.65	1,205,924,961.55
71	Midland Power Co. Ltd.	156,850,645.60	209,944,478.37		366,795,123.97	169,784,215.05
72	Desh Energy Chandpur Co.Ltd.	3,620,056,149.60	2,710,341,610.77		6,330,397,760.37	3,234,830,229.61
73	Acron Infrastructure Services Unit-2 Limited	1,819,341,186.39	1,928,715,345.64		3,748,056,532.03	1,689,171,484.61
74	Acron Infrastructure Services Unit-3 Ltd	1,907,632,815.93	1,881,403,262.26		3,789,036,078.20	1,113,355,148.85
75	Paramount B Trac Energy Limited., Bagabari, Sirajganj (200MW)	716,546,038.80	1,032,902,407.34		1,749,448,446.14	871,363,295.70
76	Bangla Track Power Company Ltd.	705,474,186.15	966,270,815.75		1,671,745,001.89	589,035,393.35
77	Bangla Track Power Company Ltd.-Unit-2	370,694,919.57	525,916,100.94		896,611,020.51	301,405,262.96
78	Zodiac Power Cig Limited.	1,454,002,308.68	1,065,547,429.25		2,519,549,737.92	1,254,031,595.65
79	Confidence Power Rangpur Ltd.- Rangpur	2,098,671,352.76	2,414,809,150.15		4,513,480,502.91	1,025,757,308.48
80	Confidence Power Bogra Unit-I Ltd.	2,572,360,997.63	2,405,790,806.32		4,978,151,803.95	1,554,036,377.86



Schedule-N

Sl. No	Name of Party	30 June 2022			Opening Balance
		Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT	
81	Confidence Power Bogra Unit-II Ltd	2,566,690,259.16	2,923,553,058.90	5,490,243,318.06	974,626,943.06
82	Banco Energy Generation Ltd.	1,389,683,667.00	1,420,481,107.07	2,810,164,774.07	639,317,349.19
83	Doreen Power Generations & Systems Ltd, Feni	80,438,487.84	70,326,579.52	150,765,067.37	64,452,483.76
84	Doreen Power Generations & Systems Ltd, Tangail	81,291,263.26	67,978,855.38	149,270,118.64	59,319,350.63
85	Dhaka Southern Power Limited	1,193,397,149.15	1,044,266,509.46	2,237,663,658.61	925,775,437.10
86	Dhaka Northern Power Limited	1,202,219,965.24	1,171,322,656.84	2,373,542,622.07	345,645,333.24
88	ACE Alliance Power Ltd(149MW)	3,026,279,770.66	3,430,896,151.47	6,457,175,922.13	2,770,161,574.91
89	Summit Purbanchal Power Ltd.	190,190,978.89	129,409,179.60	319,600,158.48	118,243,039.84
90	Summit Bibiyana II Power Company Ltd	1,060,578,048.65	1,175,865,514.68	2,236,443,563.33	1,023,032,205.50
91	Summit Barisal Power Ltd	824,833,004.09	554,315,314.00	1,379,148,318.09	602,014,053.83
92	Summit Narayanganj Power Ltd Unit-II	1,276,630,853.29	1,093,718,126.70	2,370,348,979.99	584,402,148.98
93	Summit Gazipur II Power Ltd	5,517,992,849.00	7,530,166,008.76	13,048,158,857.76	1,736,806,956.82
94	Summit Meghnaahat Power Ltd.	1,200,847,965.22	1,316,030,395.68	2,516,878,360.90	1,217,344,523.94
95	Aggreko Energy Solution Ltd 100 MW, Aorahati	377,354,510.01	369,417,566.46	746,772,076.47	295,493,345.17
96	Aggreko Power Solution Ltd 100 MW, Bhahmangoan	375,205,038.85	543,339,569.00	918,544,607.85	443,009,275.42
97	Kushiera Power Company Ltd.	530,205,089.00	590,218,361.79	1,120,423,450.79	568,183,317.25
98	APR Energy 300 MW	1,122,515,919.59	1,584,945,428.77	2,707,461,348.36	883,270,086.06
99	PowerPac Muturia-Jamalpur		376,057,098.79	376,057,098.79	875,556,775.73
100	Bangladesh-China Power Company (Pvt) Ltd 1320MW	16,326,247,533.54	12,947,618,328.03	29,273,865,861.57	9,507,404,381.15
101	Orion Power Sonargaon Limited	2,284,257,816.98	2,362,466,113.46	4,646,723,930.44	1,028,524,769.05
102	Orion Power Rupsha Limited (OPRL) Khulna (105 MW)	1,881,105,749.13	2,214,637,348.35	4,095,743,097.48	924,122,096.01
103	Digital Power & Associates Ltd.	1,639,386,564.00	2,178,467,926.91	3,817,854,490.91	716,511,047.99
104	Sinha Peoples Energy Limited	89,342,134.96	408,648,894.76	497,991,029.72	94,266,577.92
105	Sembcorp NWPC Ltd (Sirajganj 413.792 MW)	1,599,588,094.00	1,922,410,910.58	3,521,999,004.58	1,517,817,033.43
106	Sympa Solar Power Ltd	25,188,536.00	24,582,081.71	49,770,617.71	22,572,557.62
107	ENGREEN Solar	10,496,729.00	12,246,042.78	22,742,771.78	10,847,425.56
108	Technaf Solartech Energy Limited (20 MW)	72,259,697.36	88,854,589.93	161,114,287.29	64,359,057.10
109	PGCBL- Bangladesh	434,533,950.73	589,318,212.95	1,023,852,163.67	13,967,975.00
111	Mamigonj Power Generations Limited, 162 MW	3,405,512,179.42	5,264,872,854.33	8,670,385,033.75	3,001,176,445.06
112	HDFC SinPower Ltd. (50 MW)	214,893,443.53	362,577,512.59	577,470,956.12	236,085,263.39
113	Anlima Energy Limited. (116 MW)	2,388,024,438.96	2,723,342,631.14	5,111,367,070.09	1,081,327,219.17
114	United Payra 150 MW	499,313,569.65	475,219,545.09	974,533,114.74	388,004,251.90
115	Spectra Solar Park	26,725,446.97	138,341,199.38	165,066,646.34	121,577,566.49
116	Tangail Palli Power Generation Ltd. (22 MW)	629,764,225.23	629,990,647.76	1,259,754,872.99	890,544,548.48
117	Nutan Bidyut (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	957,262,142.46	820,988,354.90	1,778,250,497.36	284,039,502.79
118	Bhairab Power Limited (54.50 MW)	875,898,970.03	884,064,116.60	1,759,963,086.64	877,217,319.05
119	Bangladesh Petroleum Corporation (BPC)		627,674,782.73	627,674,782.73	-
120	Chandpur Power Generation Ltd. (115 MW)	2,009,261,822.08	1,703,922,577.85	3,713,184,399.93	-
121	EPV Thakurgaon Limited (115 MW)	1,662,468,724.41	1,581,670,600.16	3,244,139,324.58	-
122	Kanchan Purbchal Power Generations Limited, 55 MW	1,206,207,726.43	1,191,711,192.53	2,397,918,918.96	-



Schedule-N

SL No	Name of Party	30 June 2022			Total BDT	30 June 2021 Opening Balance
		Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT		
123	KEPZ 9.8MW Solar	51,897,296.16			51,897,296.16	-
124	ERBL 100MW, Mongla	399,262,879.14	755,075,101.46		1,154,337,980.60	-
	Total External Finance-Revenue	142,147,971,774.16	152,245,300,882.29		294,393,272,656.44	91,630,776,904.11
	External Finance-Development (B)					
1	Shanghai Electric Power Construction Co., Ltd. (SEPC)			475,428,676.43	475,428,676.43	
2	China Chengda Engineering Co. Ltd China			226,896,406.77	226,896,406.77	
3	Marubeni Corporation			4,054,321.39	4,054,321.39	7,016,870.00
4	Joint Venture of Samsung c&T Corporation, Korea & Larsen & Toubro Ltd.	2,367,500,000.00		146,909,206.03	2,514,409,206.03	2,551,700,000.00
5	Hubei Electric Power Survey & Design institute, China			44,698,617.63	44,698,617.63	53,117,408.85
6	Jiangsu ETERN Co., Ltd			1,749,776,000.00	1,749,776,000.00	1,749,776,000.00
7	Shanghai Electric Power Construction Co., Ltd. (SEPC)			39,025,891.16	39,025,891.16	48,322,524.00
8	Jiangsu ETERN Co., Ltd	844,380.75			844,380.75	34,642,000.00
9	Power China Hubei Electric Engineering Corporation, China	81,223,663.00		59,802,947.61	141,026,610.61	166,019,332.41
10	Energy Pac Engineering Ltd.	22,048,424.00		16,234,815.98	38,283,239.98	45,069,572.96
11	China Energy Engineering Group	24,216,913.00		17,831,529.64	42,048,442.64	49,502,219.63
12	Energy Pac Engineering Ltd.	120,302,471.18			120,302,471.18	31,047,153.99
13	Huayí International Power Company Ltd., China	68,144,253.06			68,144,253.06	17,586,381.21
14	Sterling and wilson India	101,177,146.81			101,177,146.81	26,111,371.00
15	CEC and Fortune JV China	185,983,918.95			185,983,918.95	47,997,944.80
16	China Energy Engineering Group	17,073,783.00			17,073,783.00	
17	Globe Multi-trade	14,423,217.00			14,423,217.00	
18	Ideal Electrical Enterprise Ltd.	91,293,000.00		6,856,170.07	98,149,170.07	6,856,170.07
19	M/S Adex Corporation Ltd	22,724,180.29		7,471,812.03	30,195,992.32	7,471,812.03
20	M/S EnergyPac Engineering Ltd. (P-) (Contact No.)	16,426,664.71		5,401,160.76	21,827,825.47	5,401,160.76
21	CEC and Fortune JV China		43,763,766.46	350,260,017.04	394,023,783.50	43,763,766.46
22	Energy Pac Engineering Ltd.			4,093,000.00	4,093,000.00	
	Total External Finance-Development	3,133,382,015.75	43,763,766.46	3,154,740,572.54	6,331,886,354.75	5,593,726,771.37
	Total Finance (A+B)	145,281,353,789.91	152,289,064,648.75	3,154,740,572.54	300,725,159,011.19	97,224,503,675.48
	CPAAC-Revenue ©					
1	Mitsumaru			60,750	60,750	60,750
2	Nebula Techno Solution			1,977,012	1,977,012	1,977,012
3	MJB International			4,074,138	4,074,138	4,074,138
4	Global			489,200	489,200	489,200
5	Haripur Power Station			1,700,076,495	1,700,076,495	1,752,867,135
6	Titas gas T & D Co. Ltd					171,689,749
7	Bakhrabad Gas Systems Ltd.	618,233,194			618,233,194	92,173,740
8	Jalalabad Gas T & D Sistem	186,768,468			186,768,468	886,029,775
9	Pashimanchal Gas Co. Ltd.	1,541,843,159			1,541,843,159	764,734
10	Bara Pukuria Col Mining Co.	8,023,124			8,023,124	1,525,317,237
11	Karnaphuli Gas Distribution Co Ltd.	76,554,346			76,554,346	287,171,476
		278,753,736			278,753,736	



Schedule-N

Sl. No	Name of Party	30 June 2022			Total BDT	30 June 2021 Opening Balance
		Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT		
17	Shambhuganj	40,761,833		2,182,326	42,944,159	59,922,173
18	Noakhali	30,375,900		152,179	30,528,079	39,390,619
19	P&D	14,486,641		-	14,486,641	238,025,032
20	P&Co	201,407,095		15,217,843	216,624,938	362,547,402
21	Rangpur Power Station	2,144,107		-	2,144,107	3,621,719
22	Rawzan Power Station	7,681,391		577	7,681,968	11,905,758
23	Shahjibazar Power Station	-		-	-	38,174,671
24	Shikalbaha Power Station	623,806		-	623,806	2,896,839
25	Siddharganj Power Station	-		300,000,000	300,000,000	300,000,000
26	Sylhet	29,200,195		712,531	29,912,726	50,299,912
27	Tongi Power Station	15,803,425		128,814	15,932,239	3,703,717
28	Tangail	30,362,264		354,427	30,716,691	36,778,812
	Total RAO	636,045,918		325,658,201	961,704,119	1,544,959,699
1	Shahjibazar 100 MW GTPP Construction Project					104,741,000
2	Power Distribution System Development Project Rajshahi					-
	Total Projects	148,835,192,932	152,289,064,649	5,194,661,397	306,318,918,978	103,887,761,391
	Total Trade payable					



Bangladesh Power Development Board
Statement of Shares in different Companies as on 30.06.2022
Shareholder's Equity of the Company as on 30/06/2022

Schedule-O

SL.No.	Name of Company	Paid up Capital (Tk)	Number of Total Ordinary Share	BPDB's Ordinary Share		GOB's Ordinary Share		Others/Public's Ordinary Share		Preference Share				Equity/Share money deposited by BPDB	Equity/Share money deposited by GOB	Retained Earnings	Comments
				Number	%	Number	%	Number	%	Number of Preference	Type of Preference	% of GOB	Paid up Tk				
1	PGCB Ltd.	7,127,269,910	712,726,991	75%	534,552,787	75%	Nil	Nil	178,174,204	25.00%	Nil	Nil	Nil	80,427,179,697 (Unaudited)	3,878,857,804 (Unaudited)	Equity/Share money deposited by GOB & Retained Earnings figure are unaudited due to audit of FY-2021-22 is ongoing.	
2	APSC Ltd.	13,692,305,230	1,369,230,533	91.23%	1,249,200,788	91.23%	120,029,745	8.77%	-	-	-	-	-	-	-	-	
3	EGGC Ltd.	8,707,513,000.00	8,707,513	4.35%	378,965.00	4.35%	8,328,541	95.65%	7	-	-	-	-	43,720,873.00	8,493,900,941	Unaudited	
4	NWPGCL	4,562,162,030	456,216,203	100%	456,216,203	100%	-	-	-	-	24,332,630,550	2,433,263,855	3% and Non convertible & non cumulative	268,580,084	25,229,865,684	Retained Earnings' figure is unaudited which includes the share of the profit of Joint Venture Companies (JVC) up to FY 2020-21. This is 21,073,896,551 without JVC's profit.	
5	WZPDCL	19,262,131,960	1,926,213,196	30%	587,313,236	30%	1,338,900,000	70%	10	0.00%	-	-	-	4,370,887,216	(2,918,189,804)	-	
6	NESCO Ltd.	15,409,136,500	154,091,265	76.41%	117,733,991	76.41%	36,257,268	23.59%	6	0.00%	-	-	-	4,261,216,364	(2,516,313,912)	Draft Audit Report 2021-22	
7	DPDC Ltd.	55,233,155,900	552,331,559	45%	250,000,001	45%	302,331,558	55%	-	-	-	-	-	22,724,830,922	(6,115,286,812)	-	
8	B-R Powergen Company LTD	8,599,366,130	859,936,613	18.40%	158,264,680	18.40%	543,407,253	63.19	158,264,680	18.40%	-	-	-	-	-	-	
9	BHPCL	17,850,000,000	178,500,000	50.00%	89,250,000	50.00%	-	-	89,250,000	50.00%	-	-	-	-	-	-	
10	Bay of Bengal Power Co.,LTD	160,000,000	1,600,000	50.00%	800,000	50.00%	-	-	800,000	50.00%	-	-	-	-	-	-	
11	DESCO	150,603,040,760	3,443,710,651	-	-	-	-	-	-	-	-	-	-	31,669,265,379	22,173,176,097	-	
	Total																



BANGLADESH POWER DEVELOPMENT BOARD
Aging Analysis of Trade Receivable - Bulk Consumers

For the year ended 30 th June,2022

Schedule-P

Sl.No.	Name of Party	CONSUMER CATEGORY	30 June 2022				30 June 2021	
			Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT	Total BDT	Total BDT	Total BDT
1	1.1.DPDC(Former DESA)	Bulk			1,640,000,000		1,640,000,000	26,640,000,000
2	1.2. DPDC	Bulk	16,507,721,448				16,507,721,448	16,976,717,747
3	2. DESCO	Bulk	7,717,363,130				7,717,363,130	6,886,424,452
4	3. WZPDC	Bulk	4,542,222,657				4,542,222,657	4,181,907,152
5	4. REB/PBS	Bulk	35,304,192,375				35,304,192,375	32,396,064,099
6	5.1.NESCO	Bulk	4,938,748,285				4,938,748,285	3,496,316,446
7	5.2.NESCO	Loan Adjustment					-	(4,347,468,272.00)
8	5.3.NESCO (Handover date Accounts Receivable)	Cut-off-date Retail		5,691,600,000			5,691,600,000	7,301,100,000.00
	Total		69,010,247,894	5,691,600,000	1,640,000,000	76,341,847,894	93,531,061,623	



Schedule-Q

BANGLADESH POWER DEVELOPMENT BOARD

Notes to Contingent Liabilities
Financial Year: 2021-2022

Serial No	Particulars	Detail Issue	Amount at the beginning of the financial year	Amount at the end of the financial year	Reason for the change in amount. In particular, specify if any amount converted in to liability
1	Loan Guarantee for subsidiaries		-	-	-
2	Letter of Comfort		-	-	
3	Statutory Obligation		-	-	
4	Pending Litigation		-	-	
i.	Engris Power 55 MW, Sikolbaha	Excess Outage & use of fuel	223,525,340.00	223,525,340.00	No change
ii.	Quantum Power Ltd. 110 MW, Veramara	Excess Outage & use of fuel, Late of COD	1,982,630,719.56	1,982,630,719.56	No change
iii.	Desh Energy 100 MW, Siddirgonj	Excess use fuel	2,645,891,982.80	2,645,891,982.80	No change
iv.	Quantum Power 105 MW, Noapara	Excess Outage & use of fuel, Late of COD	823,341,831.36	823,341,831.36	No change
v.	IEL Consortium & Associate Ltd. (Orion Power Meghnaghat Limited)	Excess use of fuel	728,273,968.64	728,273,968.64	No change
vi.	Dutch Bangla Power & Associates Ltd.	Excess use of fuel	866,596,244.95	866,596,244.95	No change
vii.	Amnura (Shinha Power Generation)	Excess use of fuel	404,775,440.00	404,775,440.00	No change
viii.	NEPC Consortium Power Ltd.	Excess use of fuel	2,000,048,944.00	2,000,048,944.00	No change
	Sub-Total (Pending Litigation)		-	-	
5	Credit Dispute		-	-	
6	Other		-	-	
	Total		9,675,084,471.31	9,675,084,471.31	

