

**PRIVATE & CONFIDENTIAL**

*Independent Auditors' Report*  
*And*  
*Audited Financial Statements*  
*Of*  
**Bangladesh Power Development Board (BPDB)**

*As at and for the year ended 30 June 2023*

**K.M.ALAM & CO.**  
*Chartered Accountants*  
*46, Mohakhali C/A (11th Floor).*  
*Dhaka-1212.*

**DEWAN NAZRUL ISLAM & CO.**  
*Chartered Accountants*  
*Hasan Court (9th Floor)*  
*23/A, Motijheel C/A, Dhaka-1000.*

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, 2023**, which comprise the statement of financial position as at **June 30, 2023**, 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 30<sup>th</sup> June, 2023, 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, 2023, the carrying amount BDT 662,402,817,662/- 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 99,272,351,948) instead of reported balance of (BDT 66,939,932,904).
2. Note 6.1 Capitalized to Property, Plant and Equipment has been reported at BDT 724,355,387 against 6 projects during the year under audit. It has been noted that the Capital Work in Progress projects were transferred to Property, Plant and Equipment without finalization of



Project Completion Report. As a result, couple of negative balance was noticed during the capitalization process which denotes decrease in Property, Plant and Equipment balance. As per our understanding, depreciation was charged on reduced balance in previous years. The capitalization process of the projects is non-compliant with IAS 16 - Property, Plant and Equipment.

3. Note 7 Investment in Associated Company has been reported at BDT 79,003,879,320 with 15 Companies. We requested for balance confirmation of BPDB investment to 10 Companies on test basis but did not receive any reply. As per alternative audit procedure, we tried to obtain public information of the Companies as available and noticed that in multiple cases the investment amount as per BPDB does not match with Capital shown against BPDB by the Companies. The reason for such mismatch could not be explained. Hence, we are not in a position to certify the reported investment balance.
4. Note No. 9.00 of financial statements regarding inventory for the year ended June 30, 2023, the carrying amount of inventories is BDT 34,274,009,460/- 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".
5. Note 11.2 Trade Receivables from Bulk Consumers has been reported at BDT 89,273,553,105 against 5 parties. We requested for balance confirmation to all parties but did not receive any feedback. As per alternative audit procedure, we tried to obtain public information of the parties as available and noticed that in multiple cases the receivable amount as per BPDB does not match with payable shown against BPDB by the parties. The reason for such mismatch could not be explained. Hence, we are not in a position to certify the reported investment balance.
6. Note 12.1.2 Accounts Receivable - Others PGCB has been reported at BDT 1,516,153,479 on reporting date. As per the note, no amount was realized / adjusted from the receivable balance against PGCB during the year. No aging of the balance could be provided. No provision against doubtful receivable was accounted for in the financial statements.
7. Attention drawn to Note No. 22 (Schedule-M) relating to accounts payable Contractors & Suppliers which includes Adani Power (Jharkhand) Limited BDT 22,414,117,308/-, As per direct confirmation letter from Adani Power (Jharkhand) Limited closing balance shows USD 226,772,191 equivalent BDT 24,491,396,628/- as at 30 June 2023 [Exchange rate considered 1USD equivalent BDT 108.00 according to Bangladesh Bank closing rate Dated 30 June 2023] as a result Current liabilities against payable to Adani Power (Jharkhand) Limited and Electricity purchase from India is understated by BDT 2,077,279,320/-, Retained Earnings as well as profit before tax is overstated by the same.



8. Referred to the financial statements regarding Property, plant and equipment for the year ended June 30, 2023, 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**". BPDB 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". Moreover, BPDB has never performed any impairment test of its Property, Plant & Equipment which is also a noncompliance of IAS 36.
9. Note No. 22.00 of financial statements regarding Accounts payable for the year ended June 30, 2023 BDT 456,184,011,059/- which included BDT 4,834,625,646/- payable to PGCBL - Bangladesh but the annual audited financial statement of the PGCBL- Bangladesh reported BDT 6,962,268,537/- as accounts receivable from BPDB as on 30 June 2023. As per memo no. 27.11.0000.101.14.034.21.121 & 27.11.0000.203.06.176.19.1548 dated 03.09.21 & 29.09.21 respectively, BPDB management proposed to pay total BDT 1,724,300,000/- [ BDT 1,483,000,000 against net payable from BPDB and BDT 241,300,000/- against Wheeling charges] but the rest amount BDT 3,110,325,646/- is unadjusted or decision for payment are pending since long. As per IAS 37.14 an entity must recognize a provision if a present obligation (legal or constructive) has arisen as a result of past event. But BPDB not made any provision for PGCBL which constitute departure from IAS 37.

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 of the users of this report to the following facts depicted and mentioned in the financial report:

1. The performance of the Company has been deteriorating for last two years. The Statement of Profit or Loss and other Comprehensive Income for the year ended 30th June 2023 reveals a loss of Tk. 132,400,745,426/- and 30th June 2022 BDT 32,327,414,256/- which indicates the existence of a material uncertainty that may cast significant doubt about the entity's ability



to continue as a going concern. It has been also noticed that the equity of the Board is reported at negative balance of Tk. 66,939,932,904 on reporting date which exhibits that the total liability of the Board is significantly higher than total assets of the Board. Moreover, Management did not give any declaration for future operation of the business but the BPDB established under president order ACT NO. 59 Of 1972 and obtained budgetary support, loan & subsidy from government which provide sufficient fund to meet the present requirements of its existing businesses and operations. As a result, our opinion is not modified in respect of this matter.

2. Reference to Annexure-1 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 2023 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.
3. Reference to note no. 18.7 & 18.8, BPDB recognized employees GPF Account (Code 355 & 356) obligation at BDT 11,924,546,716/- but reference to note no.14.00 (schedule D), the investment amount was recognized at BDT 12,122,448,645/- whereas excess investment amount shown in the financial statement BDT 197,901,929/-. Moreover, we did not obtain any explanation from management on the excess amount of investment, as a result cash outflows occurred in respect of non-operating investment.
4. Reference to note 25, Electricity Sales (net of Vat) has been reported at BDT 508,582,455,144 which does not match with monthly VAT returns for the year under audit. Vat return is submitted as per monthly cash collection and hence, no vat is deposited on the AIT amount deducted by the Bulk customers.

The sales recognition procedure lacks automated approach and depends on manual input from G.M. Commercial Operation office. The reporting cut-off date could not be maintained in absence of integration between billing system and accounts system in the process of revenue recognition.

5. According to IAS- 28: Investment in associates gives the entity significant influence but not control which is not more than 50% and not less than 20%. Note No. 7.00 of financial statements for the year ended June 30, 2023, the carrying amount BDT 79,003,879,320/- shown against Investments in which associated BPDB considering the cost method of accounting. But investment in PGCB shows 75%, APSCL 91.23%,NWPGL 100% and NESCO 76.41% which was falling under subsidiary not associate company and need to consolidated financial statements. Moreover, BPDB has never performed any entity level assessment for preparing "Consolidation of Financial Statement" which is departure from IFRS 10.



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6. Note No. 11.00 of financial statements regarding Trade Receivable for the year ended June 30, 2023 is made with consideration of good and collectable for bulk customers. So, no bad debts were recognized and disclosed in the financial statements by the management for bulk customers although BDT 1,64,00,00,000/- and BDT 5,691,600,000/- were report to accounts receivables from DPDC (Former DESA) & NESCO (Handover date Accounts Receivable) which were not collected since long and no provision for bad debts was made in the financial statements. Provision for bad debts was considered for receivable against general customers only.
7. Note # 15.00 to the financial statements, Cash at Bank for BDT 27,094,366,586 contains long pending (more than 6 months) reconciling items involving notable amount which were noticed in the bank reconciliation statements of multiple bank accounts.
8. Note no. 23.09 of the financial statement relating to the other liabilities (Code 359) BDT 68,800,000/- has been reported and carry forwarded since long and the trustee board did not assess the application of IAS 37.61 i.e. if it is no longer probable that an outflow of resources will be required to settle the obligation, the provision should be reversed.
9. We draw attention to note # 29.00 & 30.00 (Office Rent) regarding the implementation of IFRS-16, as the organization had taken rent some office building / space for a period more than 12 months but classified as short term and the rental value is considered as low value. Therefore, they didn't recognize Right-of-Use of asset and corresponding lease liability. Therefore, we cannot comment an over / under statements and its impact in annual financial statements.
10. In 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.

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.

<i>Revenue Recognition</i>	
<b>Risk Description</b>	<b>Our Response</b>
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 50 offices (RAO, project & others) which audited by other auditors (Annexure-1). 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.
<i>Measurement of deferred tax liabilities</i>	
<b>Risk Description</b>	<b>Our Response</b>
The BPDB reported net deferred tax liabilities totaling BDT 37,831,081,089 as at 30 June 2023.  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.	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. We also assessed the completeness and accuracy of the data used for the estimations of future taxable income. We involved personnel enriched with the knowledge of taxation to assess key assumptions, controls, recognition and measurement of deferred tax liabilities.

	We also assessed the appropriateness of presentation of disclosures against IAS 12 Income Tax.
<i>Legal and regulatory matters</i>	
<b>Risk Description</b>	<b>Our Response</b>
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.	Our audit procedures included: <ul style="list-style-type: none"> <li>• We obtained an understanding, evaluated the design and tested the operational effectiveness of the BPDB key controls over the legal provision and contingencies process.</li> <li>• We enquired to those charged with governance to obtain their view on the status of all significant litigation and regulatory matters.</li> <li>• 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.</li> <li>• We assessed the methodologies on which the provision amounts are based, recalculated the provisions, and tested the completeness and accuracy of the underlying information.</li> <li>• We also assessed the BPDB's provisions and contingent liabilities disclosure.</li> </ul>

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

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

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

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

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

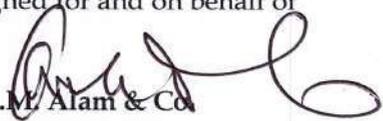


As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Signed for and on behalf of

  
K.M. Alam & Co.  
Chartered Accountants

**Kazi Ahmmed Monowar FCA**  
Managing Partner  
Enrollment No: 822  
DVC No. 2401040822AS775488

Dated : 04 JAN 2024  
Dhaka



Signed for and on behalf of

  
Dewan Nazrul Islam & Co.  
Chartered Accountants

**Mohammad Rostam Hossain FCA**  
Managing Partner  
Enrollment No: 1340  
DVC No. 2401041340AS 896020

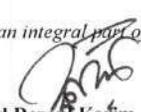


IFRS Ref.

Bangladesh Power Development Board  
Statement of Financial Position  
As at 30 June 2023

IFRS Ref.	Particulars	Notes	Amount in BDT	
			30-Jun-23	30-Jun-22
IAS 1.51 (a)				
IAS 1.10 (a),51 (b)				
IAS 1.51 (c)				
IAS 1.51 (d), (e)				
IAS 1.113				
	<b>Assets</b>			
	<b>Non-current assets</b>			
IAS 1.56	Property, plant and equipment (PPE), net	5	662,402,817,662	682,621,773,285
IAS 1.54 (a)	Capital work in progress	6	173,949,669,593	149,548,829,709
IAS 1.54 (b)	Investments in associated company	7	79,003,879,320	71,928,879,320
IAS 1.54 (d), 67	Other long term investments	8	2,500,080,000	500,080,000
	<b>Total non-current assets</b>		<b>917,856,446,575</b>	<b>904,599,562,313</b>
	<b>Current Assets</b>			
IAS 1.56	Inventories	9	34,274,009,460	37,183,789,187
IAS 1.54 (g)	Receivable against Govt. subsidy	10	323,080,991,498	222,838,362,614
IAS 1.77	Trade receivables, net	11	123,541,093,788	95,685,699,971
IAS 1.54 (h)	Other receivables	12	10,809,825,896	7,975,119,215
IAS 1.77	Advances, deposits and prepayments	13	74,852,729,018	74,484,408,763
IAS 1.66©	Short term investments	14	43,120,221,021	31,910,170,872
IAS 1.54 (i)	Cash and cash equivalents	15	27,097,688,086	38,654,885,826
	<b>Total current assets</b>		<b>636,776,558,767</b>	<b>508,732,436,448</b>
	<b>Total assets</b>		<b>1,554,633,005,342</b>	<b>1,413,331,998,761</b>
	<b>Equity and liabilities</b>			
	<b>Equity</b>			
IAS 1.54 (r)	Authorised Capital		400,000,000,000	400,000,000,000
IAS 1.79 (a) (i)	Paid up Share Capital		235,669,734,082	229,757,190,920
IAS 1.79 (a) (ii)	Govt Equity against DESCO's Share		-	-
IAS 1.79 (a) (vi)	Retained earnings		(771,856,852,021)	(653,669,854,639)
IAS 1.108	Revaluation reserve		467,354,806,728	467,354,806,728
IAS 1.54 (r)	Grants		7,450,883,148	7,450,883,148
IAS 1.108	Funds and other reserves		9,187,277,132	8,240,131,594
	<b>Total equity</b>		<b>(52,194,150,931)</b>	<b>59,133,157,751</b>
	<b>Liabilities</b>			
	<b>Non-current liabilities</b>			
IAS 1.71	Long term loans and borrowings	16	743,683,901,304	671,839,386,353
IAS 1.71	Deferred tax	17	37,831,081,089	33,951,459,253
IAS 1.54 (o)	Long term employee benefit obligation	18	24,277,930,534	23,765,448,267
IAS 78(d)	Consumers' security deposits	19	6,232,406,987	5,824,389,475
IAS 1.56	<b>Total non-current liabilities</b>		<b>812,025,319,915</b>	<b>735,380,683,349</b>
	<b>Current liabilities</b>			
IAS 1.69	Current obligations on long term loans and borrowings	20	327,698,602,218	288,196,982,496
IAS 1.61	Payables to Power Sector Development Fund	21	4,356,781,207	6,266,929,207
IAS 1.54 (k)	Trade and other payables	22	456,184,011,059	306,320,637,479
IAS 1.54 (k)	Other current liabilities	23	4,155,097,660	16,319,196,697
IAS 1.70	Clearing accounts	24	2,407,344,214	1,714,411,781
	<b>Total current liabilities</b>		<b>794,801,836,358</b>	<b>618,818,157,661</b>
	<b>Total liabilities</b>		<b>1,606,827,156,273</b>	<b>1,354,198,841,010</b>
	<b>Total equity and liabilities</b>		<b>1,554,633,005,342</b>	<b>1,413,331,998,761</b>

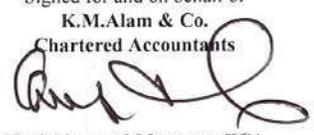
The notes annexed 1 to 45 are an integral part of these financial statements.

  
Md. Rezaul Karim  
Director (Accounts)  
BPDB

  
Md. Nasrul Haque  
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

  
Kazi Ahmmad Monowar FCA  
Partner

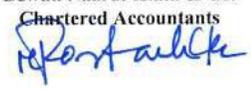
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Dated:  
Dhaka

04 JAN 2024



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

  
Mohammad Rostam Hossain FCA  
Partner

DVC No. 2401041340AS 896020



IFRS Ref.

Bangladesh Power Development Board  
Statement of Profit or Loss and Other Comprehensive Income  
For the year ended 30 June 2023

IFRS Ref.	Particulars	Notes	Amount in BDT	
			July 2022 to June 2023	July 2021 to June 2022
IAS 1.113				
IAS 1.182	<b>Operating revenue</b>			
	Sale of electricity (net of VAT)	25	508,582,455,144	428,590,515,189
IAS 1.182	Other operating revenue	26	1,357,985,165	1,340,127,276
	<b>Total operating revenue</b>		<b>509,940,440,309</b>	<b>429,930,642,465</b>
IAS 1.85	Subsidy from Government	27	395,349,528,884	296,584,262,614
	<b>Net revenue</b>		<b>905,289,969,193</b>	<b>726,514,905,079</b>
IAS 1.103	Cost of sales	28	(950,317,884,179)	(714,932,370,968)
IAS 1.85	<b>Gross profit/(loss)</b>		<b>(45,027,914,986)</b>	<b>11,582,534,111</b>
IAS 1.104	<b>Operating expenses</b>			
IAS 1.82 (b)	Distribution expenses	29	(11,539,044,511)	(11,117,283,610)
IAS 1.82 (b)	General and administrative expenses	30	(4,743,233,903)	(4,831,357,152)
	<b>Total operating expenses</b>		<b>(16,282,278,414)</b>	<b>(15,948,640,761)</b>
IAS 1.182	Other operating income	31	4,105,469,362	6,067,923,115
IAS 1.54 (h)	<b>Operating profit/(loss)</b>		<b>(57,204,724,038)</b>	<b>1,701,816,465</b>
	<b>Non-operating income/(expenses)</b>			
IAS 1.82 (b)	Finance costs	32	(22,334,129,440)	(20,359,525,570)
IAS 21.28	Exchange Fluctuation Gain/(Loss)	33	(15,500,749,370)	(6,115,875,263)
IAS 1.85	Interest Income	34	3,120,988,436	4,551,870,123
IAS 1.85	Dividend Income	35	1,303,185,118	2,667,502,943
IAS 1.82 (a)(a)	Gain on sale of share	36	-	573,173,925
	<b>Total non-operating income/(expenses)</b>		<b>(33,410,705,256)</b>	<b>(18,682,853,842)</b>
IAS 1.85	<b>Profit/(Loss) before tax</b>		<b>(90,615,429,293)</b>	<b>(16,981,037,377)</b>
IAS 1.82 (d)	<b>Income tax expense</b>	37		
IAS 12.58	Current Tax		(23,159,912,323)	(7,389,615,186)
IAS 12.58	Deferred Tax		(3,879,621,836)	(7,956,761,693)
			<b>(27,039,534,159)</b>	<b>(15,346,376,878)</b>
	<b>Profit/(Loss) for the year</b>		<b>(117,654,963,453)</b>	<b>(32,327,414,256)</b>
IAS 1.81A	Other Comprehensive income	38	-	-
	<b>Total Comprehensive Income/(Loss)</b>		<b>(117,654,963,453)</b>	<b>(32,327,414,256)</b>

The notes annexed 1 to 45 are an integral part of these financial statements. The comparative figures of last financial year have been rearranged/reclassified wherever considered necessary for better comparability with the current year figures.

  
Md. Rezaul Karim  
Director (Accounts)  
BPDB

  
Md. Nasrul Haque  
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

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

  
Kazi Ahmmed Monowar FCA  
Partner

  
Mohammad Rostam Hossain FCA  
Partner

DVC No. 2401040822AS775498

DVC No. 2401091390AS896020

Dated: 04 JAN 2024  
Dhaka



IFRS Ref.  
IAS 1.51 (a)  
IAS 1.10 (e), 51 (b)  
IAS 1.51 (c)  
IAS 1.51 (d), ©

Bangladesh Power Development Board  
Statement of Changes in Equity  
For the year ended 30 June 2023

Amount in BDT

Particulars	Paid up Capital	Revaluation reserve	Govt. Equity against DESCO's Share	Grants	Liquidity Damage Reserve	Deposit Work Fund	Assets Insurance Fund	Retained Earnings	Total Equity
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
Govt. Contribution during the year	5,912,543,162								5,912,543,162
Created during the year							70,000,000		70,000,000
Amount deposited during the year						885,691,195			885,691,195
Amount Refunded/ Adjustment						(8,545,656)			(8,545,656)
Transfer to DPDC									-
Prior year adjustment for deferred tax recognition								(532,033,929)	(532,033,929)
Prior year adjustment for expenses (Note-39)								(117,654,963,453)	(117,654,963,453)
Total Comprehensive Income/(Loss)									-
<b>Balance as at 30 June 2023</b>	<b>235,669,734,082</b>	<b>467,354,806,728</b>	<b>-</b>	<b>7,450,883,148</b>	<b>72,053,500</b>	<b>8,445,223,632</b>	<b>670,000,000</b>	<b>(771,856,852,021)</b>	<b>(52,194,150,931)</b>

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	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								9,089,948,278
Created during the year							70,000,000		70,000,000
Amount deposited during the year						373,460,812			373,460,812
Amount Refunded/ Adjustment						(7,630,778)			(7,630,778)
Transfer to DPDC			(3,328,924,865)						(3,328,924,865)
Prior year adjustment for deferred tax recognition								(25,994,697,560)	(25,994,697,560)
Prior year adjustment for expenses (Note-39)				14,127,288				(5,911,125,418)	(5,896,998,129)
Total Comprehensive Income/(Loss)								(32,327,414,256)	(32,327,414,256)
<b>Balance as at 30 June 2022</b>	<b>229,757,190,920</b>	<b>467,354,806,728</b>	<b>-</b>	<b>7,450,883,148</b>	<b>72,053,500</b>	<b>7,568,078,094</b>	<b>600,000,000</b>	<b>(653,669,854,639)</b>	<b>59,133,157,751</b>

The annexed notes from 1 to 45 form an integral part of these Financial Statements.

Md. Rezaul Karim  
Director (Accounts)  
BPDB

Md. Nasrul Haque  
Controller (Accounts & Finance)  
BPDB

Dated: 04 JAN 2024  
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 2023

IAS 1.51 (d), (e)	Particulars	Notes	Amount in BDT	
			July 2022 to June 2023	July 2021 to June 2022
IAS 1.113				
IAS 7.10	<b>A Cash Flow from Operating Activities</b>			
IAS 7.18 (a)	Collection from customers	40	469,895,436,891	459,562,239,344
	Cash received from other operating income	41	4,037,503,680	6,067,923,115
	Subsidy received from GOB		295,106,900,000	128,000,400,000
	Payments to suppliers & others	42	(781,186,114,278)	(500,263,049,354)
	Cash paid to operating expenses	43	(9,310,567,528)	(25,607,002,839)
IAS 7.14	Income taxes paid		(23,159,912,323)	(7,389,615,186)
	Profit on GPF		(1,050,997,001)	(967,024,779)
			<b>(45,667,750,560)</b>	<b>59,403,870,301</b>
IAS 7.10	<b>B Cash Flow from Investing Activities</b>			
IAS 7.16 (a)	Purchase of assets from revenue fund		(3,991,610,281)	(3,461,027,565)
IAS 7.16 (a)	Paid to Capital Work-in-progress	44	(25,125,195,272)	(34,111,094,394)
	Investment in associated company		(7,075,000,000)	(24,369,347,093)
	Gain on sale of shares		-	573,173,925
	Investment in saving certificates		(2,000,000,000)	(500,000,000)
	(Investment)/encashment of FDR		(11,210,050,149)	12,618,683,732
	Interest received on FDR		2,281,573,994	3,241,936,626
	Interest received on Bank Account		820,503,807	1,286,763,067
	Interest received from the employee on HB loan		18,910,635	23,170,430
	Dividend Income		1,303,185,118	2,667,502,943
			<b>(44,977,682,147)</b>	<b>(42,030,238,328)</b>
IAS 7.10	<b>C Cash Flow from Financing Activities</b>			
IAS 7.17 (c)	Increase in Consumers Security Deposit		408,017,512	228,660,061
	Increase in Paid up Capital		5,912,543,162	5,761,023,413
	Increase in Fund & Reserve		947,145,539	449,957,322
	Changes in long term loans and borrowings		56,343,765,581	(19,955,988,737)
	Changes in current obligations on long term loans and borrowings		15,476,763,173	(4,451,467,118)
			<b>79,088,234,966</b>	<b>(17,967,815,059)</b>
IAS 7.50 (d)	<b>Net cash increases/(decreases) during the year</b>		<b>(11,557,197,740)</b>	<b>(594,183,085)</b>
	<b>Cash and cash equivalent-beginning</b>		<b>38,654,885,826</b>	<b>39,249,068,911</b>
	<b>Cash and cash equivalent-ending</b>		<b>27,097,688,086</b>	<b>38,654,885,826</b>

The notes annexed 1 to 45 are an integral part of these financial statements. The comparative figures of last financial year have been rearranged/reclassified wherever considered necessary for better comparability with the current year figures.

  
Md. Rezaul Karim  
Director (Accounts)  
BPDB

  
Md. Nasrul Haque  
Controller (Accounts & Finance)  
BPDB

Dated:  
Dhaka

04 JAN 2024



AS 1.51 (a)

IAS 1.51  
AS 1.51(C)

IAS 1.138

**Bangladesh Power Development Board (BPDB)**  
**Notes to the Financial Statements**  
For The Year Ended June 30, 2023

**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 25,339 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.).  
B-R Powergen Ltd. (BRPL) (50%), JVC  
Bangladesh-India Friendship Power Company (Pvt.) Ltd. (50%), JVC  
Bay of Bengal Power Company (Pvt.) Ltd. (50%), JVC

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

Balanced generation expansion plan have been prepared based on the availability of primary fuel supply for mitigation of growing demand of the electricity to cope with accelerated economic growth. Revised generation expansion plan has been updated targeting about 40,000 MW generations by 2030.

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, 2023 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 and in accordance with the requirements of International Financial Reporting Standards (IFRSs) as issued by the International Accounting Standards Board (IASB) which also cover International Accounting Standards (IASs) and other applicable laws and regulations.



## **2.02 Other Regulatory Compliance**

The Board also required complying with the following statutes:

- \*The Income Tax Act, 2023
- \* 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 2023 were authorized to issue by the Board.

## **2.04 Basis of Measurements**

The financial statements of the BPDB have been prepared in accordance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standard Board (IASB). The financial statements of the BPDB have been prepared on a historical cost and going concern basis. The financial statements provide comparative information in respect of the previous period.

## **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 IFRS 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 (BDT), 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 2022 to 30 June 2023.

## 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 (IAS) and International Financial Reporting Standards (IFRS) as issued by the International Accounting Standard Board (IASB).

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 to 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 27.5%, 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 (except inter sale or purchase of electricity which is shown in note 11 & 22 respectively). The name of the associates 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 30.06.2022 Receivable /(payable) *	As at 30.06.2023 Receivable /(payable)
Ashuganj Power Station Company Ltd. (APSLC);	Monthly ceiling on pension, leave arrears of officers and employees	(1.06)	10.14	9.08
West Zone Power Distribution Company Ltd. (WZPDCL);	Monthly ceiling on pension, leave arrears of officers and employees	10.01	661.58	671.59
Northern Electricity Supply Company Ltd. (NESCO Ltd.).	Monthly ceiling on pension, leave arrears of officers and employees	-	644.20	644.20
	Due cash balance at on cutoff date 30.09.2016	-	57.75	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 Generation Company Ltd.	Technical service charge (Books of CPAAC)	-	22.53	22.53
	-do- (Books of Finance)		376.23	376.23



Bangladesh-India Friendship Power Company (Pvt.) Ltd. (50%), JVC	Loan to Bangladesh-India power Company Ltd. for 3rd Board Meeting AGM, Cheque No.7993313 Date 25/05/2013	-	0.50	0.50
	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	(17.17)	13.17	(4.00)

\*Restated

**ii) Composition of the Board of Bangladesh Power Development Board as at 30 June 2023**

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)
Mahmudul Kabir Murad	Member (Administration)	-do-
S.M.Wazed Ali Sarder	Member (Generation)	Full time Employee of BPDB
Md. Mijanur Rahman	Member (Distribution)	-do-
Pallabi Zaman	Member (Planning & Development)	-do-
Khandaker Mokammel Hossain	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 2022-23 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.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>5 Property, plant and equipment (PPE)</b>	<b>Schedule-A</b>		
<b>(A) Cost</b>			
Opening balance		1,019,064,781,524	954,061,983,629
Add: Addition during the year	5.1	4,715,965,668	65,002,797,895
		<u>1,023,780,747,192</u>	<u>1,019,064,781,524</u>
Less: Adjustment/Disposal during the year		-	-
<b>Total cost</b>		<u><b>1,023,780,747,192</b></u>	<u><b>1,019,064,781,524</b></u>
<b>(B) Accumulated depreciation</b>			
Opening balance		336,443,008,239	312,454,338,441
Add: Charged during the year		24,934,921,291	23,988,669,798
		<u>361,377,929,530</u>	<u>336,443,008,239</u>
Less: Adjustment for disposal		-	-
<b>Total accumulated depreciation</b>		<u><b>361,377,929,530</b></u>	<u><b>336,443,008,239</b></u>
<b>(C) Written down value (A-B)</b>		<u><b>662,402,817,662</b></u>	<u><b>682,621,773,285</b></u>
<b>5.1 Addition during the year is comprised as under</b>			
Cost of completed projects capitalized to PPE	6.1	724,355,387	59,986,788,298
Capitalization of service charges on loan from PSDF	5.1.1	-	1,554,982,032
Capital expenditure made from revenue fund & others	5.1.2	3,991,610,281	3,461,027,565
		<u>4,715,965,668</u>	<u>65,002,797,895</u>
<b>5.1.1 Project wise service charges against loan from PSDF (capitalized to the respective power station)</b>			
Bibiayana(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
		<u>-</u>	<u>1,554,982,032</u>
<b>5.1.2 Capital expenditure made from revenue fund &amp; others</b>			
Generation		1,136,210,283	988,194,430
Distribution		2,006,905,320	1,247,669,031
Value of internal sale of p.c.pole capitalized to distribution PPE	5.1.2.1	253,828,947	287,742,477
General plant- Civil works & others		47,041,435	1,389,000
Capital Expenditure made from Overhead Fund		539,950,384	921,022,753
Capital Expenditure made from Deposit Work Fund		7,673,912	15,009,875
		<u>3,991,610,281</u>	<u>3,461,027,565</u>
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.			
<b>5.1.2.1 Value of internal sale of p.c.pole capitalized to distribution PPE</b>			
P.C. Pole manufacturing plant, Halishahar, Chattogram		175,180,699	146,600,581
P.C. Pole manufacturing plant, Aricha, Dhaka		78,648,248	141,141,896
P.C. Pole manufacturing plant, Sayedpur		-	-
		<u>253,828,947</u>	<u>287,742,477</u>
<b>6 Capital work in progress</b>	<b>Schedule-B</b>		
Opening balance		149,548,829,709	176,979,505,645
Add: Addition during the year		25,125,195,272	32,556,112,362
		<u>174,674,024,981</u>	<u>209,535,618,007</u>
Less: Capitalized to property, plant and equipment (Note 6.1)		724,355,387	59,986,788,298
		<u>173,949,669,593</u>	<u>149,548,829,709</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>6.1. Capitalized to property, plant and equipment (PPE)</b>			
Bibi yana 3, 400 MW Combined Cycle Power Plant Project			5,313,017
Conversion 150 MW Sylhet GT to 225 MW.CCPP Project			(5,601,728)
Conversion of Baghabari 100 MW GT Power Plant Project			113,372,558
Bibi yana South 400 MW Combine Cycle Power Plant Construction Project	2,982,767	23,724,380,541	8,778,205,553
Land Acquisition for Mohe skhali Power Hub Project Dhaka			8,655,055,792
Power Distribution System Development Project, Rajshahi Zone	543,244,208	13,325,095,948	5,375,717,963
Power Distribution System Development Project, Chittagong Zone			15,248,653
Development of Power Distribution System in Three hilly Districts, Project			
Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2)			
Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CCPP Construction Project	63,349,690		
Chapainawabgang 100 MW PPP Project	(19,956,093)		
330 MW Shahjibazar Project	(20,860)		
IVVR Project (PH-2)	134,755,676		
	<b>724,355,387</b>	<b>59,986,788,298</b>	
Project wise expenditure is shown in schedule-B			
<b>7. Investments in associated company</b>			
Opening balance		71,928,879,320	47,559,532,226
<b>Add:</b>			
<b>Addition during the year-</b>			
Investment in NWP GCL		-	
Investment in BIFCL	7,075,000,000		1,500,000,000
Investment in NESCO by transferring assets through Provisional Vendors Agreement	-		
Investment in DPDC (transferred from accounts receivable)	-		25,000,000,000
	<b>7,075,000,000</b>		<b>26,500,000,000</b>
	<b>79,003,879,320</b>		<b>74,059,532,226</b>
<b>Less:</b>			
<b>Encashed/adjustment during the year-</b>			
Investment in PGCB- Share (1) (cost of share offload)			160,326,075
Investment in DESCO (transferred to DPDC )			1,969,780,191
Investment in Bangladesh India Friendship Power Company Ltd. (equity money return )			546,641
			<b>2,130,652,907</b>
	<b>79,003,879,320</b>		<b>71,928,879,320</b>
<b>7.1. Breakup of shares in associated company</b>			
	<b>% of Ord.share holding</b>		
Investment in Share-ICIB		72,602,000	72,602,000
Investment in BPECL		1,000,000	1,000,000
Investment in BPRECL		1,000,000	1,000,000
Investment in BPSCL		1,000,000	1,000,000
Investment in PGCB- Share		2,329,211,035	2,329,211,035
Investment in PGCB- For 6th Vendor Agreement	75.00%	2,346,393,208	2,346,393,208
Investment in APSCL	91.23%	12,187,324,764	12,187,324,764
Investment in WZPDCL	30.00%	2,944,022,000	2,944,022,000
Investment in DESCO	0.00%	-	-
Investment in Bay of Bangal	50.00%	80,000,000	80,000,000
Investment in B-R Powergen Ltd.(BRPL)	18.40%	1,328,016,380	1,328,016,380
Investment in NWP GCL	100.00%	4,562,162,030	4,562,162,030
Investment in Bangladesh India Friendship Power	50.00%	16,000,000,000	8,925,000,000
Investment in EGCB	4.35%	378,961,000	378,961,000
Investment in NESCO	76.41%	11,772,186,902	11,772,186,902
Investment in DPDC	45.00%	25,000,000,000	25,000,000,000
		<b>79,003,879,320</b>	<b>71,928,879,320</b>
<b>8. Other long term investments</b>			
Opening balance		500,080,000	80,000
<b>Add: Addition during the year</b>			
Investment in Savings certificate		2,000,000,000	500,000,000
		<b>2,500,080,000</b>	<b>500,080,000</b>
<b>Less: Encashed/adjustment during the year</b>			
		-	-
		<b>2,500,080,000</b>	<b>500,080,000</b>
It refers to the amount invested in savings certificates			





Ref. Notes &  
Schedules

Amount in BDT  
30-Jun-23  
30-Jun-22

(c) 132 KV & 230 KV Consumer

Opening balance	2,540,774,460	2,540,774,460
Add: Amount billed during the year	22,538,421,841	24,107,947,559
Adjustment made during the year	47,800,111	1,827,600,683
Less: Amount collected during the year	22,181,012,956	24,859,958,705
	25,126,996,411	27,400,733,165
	2,945,983,456	2,945,983,456

(d) PGCB

Opening balance	5,653,792	5,653,792
Add: Amount billed during the year	-	-
Less: Amount collected during the year	5,653,792	5,653,792
	5,653,792	5,653,792
	20,757,866,295	20,579,959,662

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

11.2 Bulk consumers of BPDB : (a) DESA/PDC

Opening balance	18,147,721,448	43,616,717,747
Add: Amount billed during the year	78,053,446,519	65,286,102,907
Less: Amount collected during the year	96,201,167,967	108,902,820,654
	79,780,621,065	65,755,099,206
	16,420,546,902	18,147,721,448

(b) DESCO

Opening balance	7,717,363,130	6,886,424,452
Add: Amount billed during the year	49,090,119,491	40,176,754,190
Less: Amount collected during the year	56,807,482,621	47,063,178,642
	46,869,165,344	39,345,815,512
	9,938,317,277	7,717,363,130

(c) WZPDCL

Opening balance	4,542,222,657	4,181,907,152
Add: Amount billed during the year	24,355,149,224	20,410,742,664
Less: Amount collected during the year	28,897,371,881	24,592,649,816
	21,847,951,329	20,050,427,159
	7,049,420,552	4,542,222,657

(d) REB

Opening balance	35,304,192,375	32,396,064,099
Add: Amount billed during the year	236,355,638,041	191,868,064,430
Adjustment made during the year	1,044,579,142	-
Less: Amount collected during the year	272,704,409,558	224,264,128,529
	215,302,209,997	188,959,936,154
	57,402,199,561	35,304,192,375

(e) NESCO

Opening balance	10,630,348,285	6,449,948,174
Add: Amount billed during the year	27,119,782,157	22,547,668,911
Adjustment made during the year	-	4,347,468,272
Less: Amount collected during the year	37,750,130,442	33,345,085,357
	24,541,279,655	22,714,737,072
	13,208,850,787	10,630,348,285
	104,019,335,078	76,341,847,894

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

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



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>11.3 Provision for bad and doubtful debts</b>			
Accounts Receivable -BPDB'S Portion (Note-11.1)		20,757,866,295	20,579,959,662
Provision required @ 5% on accounts receivable-BPDB's portion		1,037,893,315	1,028,997,983
Provision already made upto previous year		1,236,107,585	1,236,107,585
Add: Addition during the year		-	-
		<u>1,236,107,585</u>	<u>1,236,107,585</u>
This refers to the provision made @ 5% on Accounts Receivable -Consumers of BPDB'S own Portion against sale of electricity.			
<b>12 Others receivable</b>			
Accounts Receivable - Others	12.1	10,936,426,382	8,078,624,852
Accounts Receivable -Govt. Duty-from consumer	12.2	(126,600,487)	(103,505,637)
		<u>10,809,825,896</u>	<u>7,975,119,215</u>
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. .			
<b>12.1 Accounts Receivable - Others</b>			
<b>12.1.1 Accounts Receivable - Others (Code-142)</b>			
Opening balance		686,441,231	686,441,231
Add: Amount billed/claimed/adjustment during the year		116,077,421	-
		802,518,652	686,441,231
Less: Amount collected during the year		-	-
		<u>802,518,652</u>	<u>686,441,231</u>
<b>12.1.2 Accounts Receivable - Others-PGCB (Code-142-A)</b>			
Opening balance		38,880,602	(246,296,182)
Add: Amount of DSL & Exchange Rate Fluctuation		1,477,272,877	344,718,302
		1,516,153,479	98,422,119
Less: Amount Adjusted during the year		-	59,541,517
		<u>1,516,153,479</u>	<u>38,880,602</u>
<b>12.1.3 Accounts Receivable - Others-APSCL (Code-142-B)</b>			
Opening balance		86,808,428	203,094,687
Add: Amount of DSL & Exchange Rate Fluctuation		141,703,442	2,855,554,941
		228,511,870	3,058,649,628
Less: Amount Adjusted during the year		158,400,000	2,971,341,200
		<u>70,111,870</u>	<u>86,808,428</u>
<b>12.1.4 Accounts Receivable - Others-WZPDCL (Code-142C)</b>			
Opening balance		3,792,008,882	3,294,590,543
Add: Amount of DSL & Exchange Rate Fluctuation		611,378,192	497,418,340
		4,403,387,074	3,792,008,882
Less: Amount Adjusted during the year		-	-
		<u>4,403,387,074</u>	<u>3,792,008,882</u>
<b>12.1.5 Accounts Receivable - Others-DESA/DPDC (Code-142D)</b>			
Opening balance		1,067,523,730	1,067,523,730
Add: Amount of DSL & Exchange Rate Fluctuation		-	-
		1,067,523,730	1,067,523,730
Less: Amount Adjusted during the year		-	-
		<u>1,067,523,730</u>	<u>1,067,523,730</u>
<b>12.1.6 Accounts Receivable - Others-NESCO(Code-142F)</b>			
Opening balance		2,406,961,978	-
Add: Amount of DSL & Exchange Rate Fluctuation		669,769,599	2,406,961,978
		3,076,731,577	2,406,961,978
Less: Amount Adjusted during the year		-	-
		<u>3,076,731,577</u>	<u>2,406,961,978</u>
<b>Total Accounts receivable-others</b>		<u>10,936,426,382</u>	<u>8,078,624,852</u>



Ref. Notes & Schedules	30-Jun-23	30-Jun-22
	Amount in BDT	

12.2 Accounts Receivable-Govt. Duty-from consumer (Code 191+391+391A)

Opening balance	(103,505,637)	(90,954,040)
Add: Amount billed/claimed/adjusted during the year	9,940,972,513	9,235,627,869
	9,837,466,876	9,144,673,830
Less: Amount collected during the year	9,964,067,362	9,248,179,466
	(126,600,487)	(103,505,637)

12.2.1 Accounts Receivable - Government Duty, (Code 191)

Opening balance	2,002,432,023	1,962,591,701
Add: Amount billed/claimed/adjusted during the year	4,557,326,010	4,327,221,775
	6,559,758,033	6,289,813,476
Less: Amount collected during the year	4,580,199,399	4,287,381,453
	1,979,558,634	2,002,432,023

12.2.2 Uncollected Government Duty, (Code 391)

Opening balance	(2,002,372,577)	(1,962,532,255)
Add: Amount collected during the year	4,580,199,399	4,287,381,453
	2,577,826,822	2,324,849,198
Less: Amount billed/claimed/adjusted during the year	4,557,326,010	4,327,221,775
	(1,979,499,188)	(2,002,372,577)

12.2.3 VAT Collected - On Vending Electricity by Mobile Phone Companies (Code 391A)

Opening balance	(103,565,083)	(91,013,486)
Add: Amount deposited into Govt. treasury during the year	803,447,104	621,024,642
	699,882,021	530,011,156
Less: Amount billed/claimed/adjusted during the year	826,541,954	633,576,239
	(126,659,933)	(103,565,083)

13 Advances, deposits and prepayments

Advance	27,257,187,869	26,796,101,759
Deposit	47,008,159,807	47,008,054,011
Prepayments	587,381,342	680,252,992
	74,852,729,018	74,484,408,763

13.1 Advances

Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies	2,013,500,308	2,021,731,550
Loan/Advance to other companies	6,765,017,431	6,712,120,521
Advances to Contractors and Suppliers	9,387,895,439	9,328,898,207
Advance to employees	2,773,129,868	2,415,706,777
Advance income tax	6,317,644,704	6,317,644,704
	27,257,187,869	26,796,101,759

13.1.1 Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies (Code-198)

Opening balance	2,021,731,550	6,460,985,574
Add: Disbursement during the year	23,622,000	1,127,913,499
	2,045,353,550	7,588,899,073
Less: Amount adjusted during the year	31,853,242	5,567,167,523
	2,013,500,308	2,021,731,550

13.1.2 Loan/Advance to other companies (Code-198A)

Opening balance	6,712,120,521	6,392,869,915
Add: Disbursement during the year	5,021,827,676	3,128,729,199
	11,733,948,197	9,521,599,114
Less: Amount adjusted during the year	4,968,930,765	2,809,478,593
	6,765,017,431	6,712,120,521

13.1.3 Advances to Contractors and Suppliers

Deposit Work	2,923,032	2,923,032
Others (Revenue, Development, Overhead)	892,455,237	1,154,716,712
Fuel Supplies	8,492,517,170	8,171,258,462
	9,387,895,439	9,328,898,207

13.1.3.1 Deposit Work

The above amount refers to the advance extended to the Contractors for services rendered to BPD

and to the suppliers against purchase of goods and supplies of fuel from them.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
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		-	-
		<u>2,923,032</u>	<u>2,923,032</u>
<b>13.1.3.2 Others (Revenue, Development, Overhead)</b>			
Opening balance		1,154,716,712	1,098,835,136
Add: Disbursement during the year		365,431,281	290,423,105
		1,520,147,993	1,389,258,241
Less: Amount received/adjusted during the year		627,692,756	234,541,529
		<u>892,455,237</u>	<u>1,154,716,712</u>
<b>13.1.3.3 Fuel Suppliers</b>			
Opening balance		8,171,258,462	2,596,520,229
Add: Disbursement during the year		67,339,718,351	38,471,611,831
		75,510,976,813	41,068,132,060
Less: Amount received/adjusted during the year		67,018,459,643	32,896,873,598
		<u>8,492,517,170</u>	<u>8,171,258,462</u>
<b>13.1.4 Advances to Employees</b>			
General Provident Fund	13.1.4.1	2,591,861,168	2,229,416,745
Advance to Officers' & Staff	13.1.4.2	21,782,352	22,075,816
House Building Advances	13.1.4.3	159,486,466	164,214,216
Motor Cycle/ Bi-cycle Advances	13.1.4.4	-	-
		<u>2,773,129,986</u>	<u>2,415,706,777</u>
<p>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.</p>			
<b>13.1.4.1 General Provident Fund</b>			
Opening balance		2,229,416,745	2,021,812,289
Add: Advance given during the year		1,188,339,431	1,003,212,322
		3,417,756,176	3,025,024,611
Less: Recovered during the year		825,895,008	795,607,866
		<u>2,591,861,168</u>	<u>2,229,416,745</u>
<b>13.1.4.2 Advance to Officers' &amp; Staff (Code 146 &amp; 146A)</b>			
Opening balance		22,075,816	21,425,361
Add: Advance given during the year		7,216,124	6,887,241
		29,291,940	28,312,602
Less: Recovered during the year		7,509,588	6,236,786
		<u>21,782,352</u>	<u>22,075,816</u>
<b>13.1.4.3 House Building Advances (Code 148)</b>			
Opening balance		164,214,216	170,461,637
Add: Advance given during the year		1,945,144	4,650,327
		166,159,360	175,111,964
Less: Recovered during the year		6,672,894	10,897,748
		<u>159,486,466</u>	<u>164,214,216</u>
<b>13.1.4.4 Motor Cycle/ Bi-cycle Advances</b>			
Opening balance		-	-
Add: Advance due		7,000	-
		7,000	-
Less: Recovered during the year		7,000	-
		<u>-</u>	<u>-</u>



Amount in BDT	30-Jun-22	30-Jun-23	Ref. Notes & Schedules
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13.1.5	Advance income tax	6,317,644,704	6,317,644,704	13.1.5.1	IT Deduction at Source	6,317,644,704	6,317,644,704
		-	-	13.1.5.2	Advance income tax	-	-

This represents the amount of tax deducted at source (TDS) by the deducting authorities against payment made or credited to BPD&B and other income tax paid in advanced by BPD&B which is refundable or adjustable against tax liability as per Income Tax Act, 2023.

13.1.5.1	IT Deduction at Source	6,317,644,704	6,317,644,704	13.1.5.2	IT Deduction at source	6,317,644,704	6,317,644,704
		23,159,912,323	23,159,912,323			23,159,912,323	23,159,912,323
		29,477,557,028	13,707,259,890			13,707,259,890	7,389,615,186
		6,317,644,704	7,389,615,186			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	481,292,702	491,920,117	615,990,129	547,354,642	638,294,739	743,107,176	844,666,800	791,521,056	1,079,404,228	6,317,644,704	

13.1.5.2	Advance income tax	-	-	13.2.1	Deposit to Govt. as surplus fund calculated by Govt.	47,000,000,000	47,000,000,000
		-	-	13.2.2	LC Deposit with Bank	2,925	2,925
		-	-	13.2.3	Security Deposit for Telephone	2,047,037	2,047,037
		-	-	13.2.4	Security Deposit for Gas	5,704,631	5,704,631
		-	-	13.2.5	Security Deposit for Water	410,815	410,815
		-	-			47,008,054,011	47,008,054,011

13.2	Deposits	47,008,054,011	47,008,054,011	13.2.1	Deposit to Govt. as surplus fund calculated by Govt.	47,000,000,000	47,000,000,000
		410,815	410,815	13.2.2	LC Deposit with Bank	2,925	2,925
		2,925	2,925	13.2.3	Security Deposit for Telephone	2,047,037	2,047,037
		5,704,631	5,704,631	13.2.4	Security Deposit for Gas	5,704,631	5,704,631
		410,815	410,815	13.2.5	Security Deposit for Water	410,815	410,815

13.2.1	Deposit to Govt. as surplus fund calculated by Govt.	47,000,000,000	47,000,000,000	13.2.1	Deposit to Govt. as surplus fund calculated by Govt.	47,000,000,000	47,000,000,000
		7,000,000,000	7,000,000,000	13.2.2	LC Deposit with Bank	2,925	2,925
		47,000,000,000	47,000,000,000	13.2.3	Security Deposit for Telephone	2,047,037	2,047,037
		-	-	13.2.4	Security Deposit for Gas	5,704,631	5,704,631
		-	-	13.2.5	Security Deposit for Water	410,815	410,815

13.2.2	LC Deposit with Bank	2,925	2,925	13.2.1	Deposit to Govt. as surplus fund calculated by Govt.	47,000,000,000	47,000,000,000
		-	-	13.2.2	LC Deposit with Bank	2,925	2,925
		-	-	13.2.3	Security Deposit for Telephone	2,047,037	2,047,037
		-	-	13.2.4	Security Deposit for Gas	5,704,631	5,704,631
		-	-	13.2.5	Security Deposit for Water	410,815	410,815



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>13.2.4 Security Deposit for Gas</b>			
Opening balance		5,593,235	5,162,124
Add: Deposit during the year		111,396	431,111
		5,704,631	5,593,235
Less: Adjustment/ Refund		-	-
		<b>5,704,631</b>	<b>5,593,235</b>
<b>13.2.5 Security Deposit for Water</b>			
Opening balance		410,815	105,815
Add: Deposit during the year		-	305,000
		<b>410,815</b>	<b>410,815</b>
Less: Adjustment/ Refund		-	-
		<b>410,815</b>	<b>410,815</b>
<b>13.3 Prepayments</b>			
Temporary Advance	13.3.1	81,060,764	178,801,034
Advance to CFL Bulb	13.3.2	2,203,023	2,203,023
Prepaid Rent	13.3.3	353,876	353,876
Other Prepaid Expenses	13.3.4	10,332,154	10,332,154
Claims Receivable from Insurance Company.	13.3.5	(50,370,205)	(50,370,205)
Deduction for Group Insurance.	13.3.6	(29,458,974)	(23,056,139)
Insurance claim received for Deceased Employees.	13.3.7	68,608,898	58,115,598
Claim Receivable from WDB for Exp. against Kaptai Academy	13.3.8	(10,168,237)	(10,950,766)
Accounts Payable-VAT	13.3.9	496,445,230	496,445,600
Withholding Taxes.	13.3.10	18,425,030	18,427,535
Withholding Taxes Deducted From Employees	13.3.11	(50,217)	(48,717)
		<b>587,381,342</b>	<b>680,252,992</b>
<b>13.3.1 Temporary Advance (Code-147)</b>			
Opening balance		178,801,034	61,860,866
Add: Payment made during the year		506,990,127	747,821,696
		<b>685,791,162</b>	<b>809,682,562</b>
Less: Adjustment/ Recovery		604,730,398	630,881,527
		<b>81,060,764</b>	<b>178,801,034</b>
<b>13.3.2 Advance to CFL Bulb (Code-147-A)</b>			
Opening balance		2,203,023	2,203,023
Add: Payment made during the year		-	-
		<b>2,203,023</b>	<b>2,203,023</b>
Less: Adjustment/ Recovery		-	-
		<b>2,203,023</b>	<b>2,203,023</b>
<b>13.3.3 Prepaid Rent (Code-162)</b>			
Opening balance		353,876	353,876
Add: Payment made during the year		-	-
		<b>353,876</b>	<b>353,876</b>
Less: Adjustment/ Recovery		-	-
		<b>353,876</b>	<b>353,876</b>
<b>13.3.4 Other Prepaid Expenses (Code-169)</b>			
Opening balance		10,332,154	10,231,354
Add: Payment (Advance for land purchase)		-	100,800
		10,332,154	10,332,154
Less: Adjustment/ Recovery		-	-
		<b>10,332,154</b>	<b>10,332,154</b>
<b>13.3.5 Claims Receivable from Insurance Company (Code-182)</b>			
Opening balance		(50,370,205)	(50,370,205)
Add: Claims made to Insurance company		66,100,000	48,100,000
		<b>15,729,795</b>	<b>(2,270,205)</b>
Less: Claims received from Insurance company		66,100,000	48,100,000
		<b>(50,370,205)</b>	<b>(50,370,205)</b>





	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>15 Cash and cash equivalents</b>			
Cash in hand	Schedule-E	3,321,500	3,305,000
Cash at Banks	15.1	27,094,366,586	38,651,580,826
		<b>27,097,688,086</b>	<b>38,654,885,826</b>
<b>15.1 Cash at Banks</b>	<b>Schedule-F</b>		
Assets Insurance Fund Account		4,430,148	266,620
Pension Account		272,612,416	322,273,587
Local Collection Account		5,226,457,541	5,794,945,137
Central Bank Miscellaneous Collection Account		19,553,230	34,220,604
Consumers Security Deposit Account		43,953,390	51,780,663
Regional Accounting Office Bank Account		8,483,187,098	10,204,479,459
Regional Collection Account		816,561,880	1,249,663,218
Regional Miscellaneous Collection Account		125,323,100	33,747,546
Regional Consumers Security Deposit Account		49,477,236	86,390,500
Deposit Work Account		643,116,732	717,244,754
Central Bank Account		9,684,658,704	18,559,107,518
Zonal Central Bank Account		1,676,188,901	1,523,003,049
Benevolent Fund Account		48,846,209	74,458,169
		<b>27,094,366,586</b>	<b>38,651,580,826</b>
<b>16 Long term loans and borrowings</b>			
Budgetary support from Government	16.1	431,601,200,000	431,601,200,000
Government Loan	16.2	85,255,693,922	86,160,462,157
Foreign Loan	16.3	125,912,040,694	124,448,399,777
Loan from Power Sector Development Fund	16.4	100,914,966,689	29,629,324,419
		<b>743,683,901,304</b>	<b>671,839,386,353</b>
<b>16.1 Budgetary support from Government</b>			
Opening balance		431,601,200,000	431,601,200,000
Add: Loan drawn during the year		-	-
		431,601,200,000	431,601,200,000
Less: Repayment due for the year		-	-
Closing balance		<b>431,601,200,000</b>	<b>431,601,200,000</b>
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.			
<b>16.2 Government Loan:</b>	<b>Schedule-G</b>		
Opening balance		86,160,462,157	84,164,497,112
Add: Reversal of Current Maturity		3,621,915,923	3,456,659,732
Disbursement for the year (Ongoing Projects)		3,989,174,241	6,106,178,990
		<b>7,611,090,165</b>	<b>9,562,838,722</b>
		93,771,552,322	93,727,335,835
Less: Repayment due for the year		4,406,297,914	3,621,915,923
Current Maturity		4,062,081,686	3,621,915,923
Refund to the Government		47,478,800	762,755,472
Adjustment for NESCO Vendors' Agreement		-	(439,713,641)
		<b>8,515,858,400</b>	<b>7,566,873,677</b>
Closing balance		<b>85,255,693,922</b>	<b>86,160,462,157</b>
<b>16.3 Foreign Loan:</b>	<b>Schedule-H</b>		
Opening balance		124,448,399,777	131,112,903,803
Add: Reversal of Current Maturity		17,991,673,706	12,488,143,259
Disbursement for the year (Ongoing Projects)		5,545,701,333	4,985,413,583
Exchange Rate Loss- Ongoing Projects		5,986,262,163	1,923,493,467
Exchange Rate Loss- Completed Projects		15,500,749,370	6,115,875,263
Principal Due (Portion of NESCO) FY 2016-17 to 2020-21		-	836,618,179
		<b>45,024,386,572</b>	<b>26,349,543,751</b>
Less: Repayment due for the year		21,068,073,322	15,022,374,070
Current Maturity		22,492,672,334	17,991,673,706
		<b>43,560,745,655</b>	<b>33,014,047,776</b>
Closing balance		<b>125,912,040,694</b>	<b>124,448,399,777</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>16.4 Loan from Power Sector Development Fund</b>	<b>Schedule-I</b>		
<b>Opening balance</b>		29,629,324,419	38,800,898,912
<b>Add: Reversal of Current Maturity Drawn/Transferred in during the year</b>		2,689,280,730	-
		80,002,000,000	1,568,309,032
		<b>112,320,605,149</b>	<b>40,369,207,944</b>
<b>Less: Repayment due for the year</b>		8,716,357,730	8,050,602,795
Current Maturity		2,689,280,730	2,689,280,730
		<b>11,405,638,460</b>	<b>10,739,883,525</b>
<b>Closing balance</b>		<b>100,914,966,689</b>	<b>29,629,324,419</b>
<b>17 Deferred tax liabilities</b>			
<b>Opening balance</b>		33,951,459,253	-
Add: Prior year adjustment for deferred tax recognition	17.1	-	25,994,697,560
Deferred tax expense (income) recognized during the year	17.1	3,879,621,836	7,956,761,693
<b>Closing balance</b>		<b>37,831,081,089</b>	<b>33,951,459,253</b>
<b>17.1 Provision for deferred tax :</b>			
Accounting base carrying value of assets (Except land)	Schedule-J	412,264,368,740	432,483,824,343
Tax base carrying value of assets (Except land)	Schedule-K	274,696,801,143	296,677,987,330
Taxable temporary difference (TTD)		137,567,567,597	135,805,837,013
Effective tax rate		27.50%	25.00%
Deferred tax liability as at 30th June (25 % for 2021-22 & 27.5 % for 2022-23 of TTD)		<b>37,831,081,089</b>	<b>33,951,459,253</b>
Prior year adjustment/previous year balance for deferred tax recognition		<b>33,951,459,253</b>	<b>25,994,697,560</b>
Deferred tax expense (income) recognized during the year		<b>3,879,621,836</b>	<b>7,956,761,693</b>
<i>See accounting policy in Note 3.16 (b).</i>			
<b>18 Long term employee benefit obligation</b>			
Accrued Interest on CPF (Code 317)	18.1	398,557	398,557
Boards CPF Contribution (Code 331)	18.2	294,397	295,397
Interest on CPF Contribution (code 332)	18.3	8,735,180	8,735,180
Employees CPF Contribution (Code 341)	18.4	188,048	227,348
Provision for Gratuity (Code 353)	18.5	5,545,808	(3,129,842,944)
Pension Fund Account (Code 354)	18.6	12,338,221,827	15,769,240,608
Employees GPF Account (Code 355)	18.7	5,537,981,585	5,221,385,900
Profit on GPF (Code 356)	18.8	6,386,565,131	5,895,008,220
		<b>24,277,930,534</b>	<b>23,765,448,267</b>
<b>18.1 Accrued Interest on CPF (Code 317)</b>			
Opening balance		398,557	398,557
Add: Amount deposited during the year		-	-
		398,557	398,557
Less: Amount refunded		-	-
<b>Closing balance</b>		<b>398,557</b>	<b>398,557</b>
<b>18.2 Boards CPF Contribution (Code 331)</b>			
Opening balance		295,397	295,397
Add: Amount deposited during the year		-	-
		295,397	295,397
Less: Amount refunded		1,000.00	-
<b>Closing balance</b>		<b>294,397</b>	<b>295,397</b>
<b>18.3 Interest on CPF Contribution (code 332)</b>			
Opening balance		8,735,180	8,735,180
Add: Amount deposited during the year		-	-
		8,735,180	8,735,180
Less: Amount refunded		-	-
<b>Closing balance</b>		<b>8,735,180</b>	<b>8,735,180</b>
<b>18.4 Employees CPF Contribution (Code 341)</b>			
Opening balance		227,348	227,348
Add: Amount deposited during the year		-	-
		227,348	227,348
Less: Amount refunded		39,300	-
<b>Closing balance</b>		<b>188,048</b>	<b>227,348</b>





	30-Jun-23	30-Jun-22
18.5 Provision for Gratuity (Code 353)	3,129,842,944	(3,129,842,944)
Opening balance	3,135,628,152	-
Add: Provision made during the year	5,785,208	(3,129,842,944)
Less: Gratuity paid during the year	239,400	(3,129,842,944)
Closing balance	5,545,808	(3,129,842,944)
18.6 Pension Fund Account (Code 354)	15,769,240,608	16,661,428,161
Opening balance	15,769,240,608	16,661,428,161
Add: Provision made during the year	3,503,258,644	3,508,237,767
Less: Pension paid during the year	6,934,277,426	4,400,425,320
Closing balance	12,338,221,827	15,769,240,608
18.7 Employees GPF Account (Code 355)	5,221,385,900	4,894,364,468
Opening balance	5,221,385,900	4,894,364,468
Add: Amount deposited during the year	1,347,959,387	1,397,510,836
Less: Amount refunded	1,031,363,702	1,070,489,404
Closing balance	5,537,981,585	5,221,385,900
18.8 Accumulated Profit on GPF (Code 356)	5,895,008,220	5,414,203,382
Opening balance	5,895,008,220	5,414,203,382
Add: Amount created during the year	1,712,798,077	1,607,243,195
Less: Amount paid	1,221,241,165	1,126,438,358
Closing balance	6,386,565,131	5,895,008,220
19 Consumers' security deposits	5,595,729,415	5,595,729,415
Opening balance	5,824,389,475	5,824,389,475
Add: Received during the year	425,577,512	229,500,061
Less: Refunded during the year	6,249,966,987	5,825,229,475
Transferred	17,560,000	840,000
Closing balance	17,560,000	840,000
20 Current obligations on long term loans and borrowings	28,109,569,334	23,168,404,944
Current portion of long term liabilities	28,109,569,334	23,168,404,944
20.1 Government Loan	6,751,362,416	6,311,196,653
20.2 Debt service liabilities (DSL)-Principal	93,797,395,727	77,733,627,998
20.3 Debt service liabilities (DSL)-Interest	83,326,147,936	77,777,496,333
20.4 Reimbursable Project AID	1,024,287,460	1,024,287,460
20.5 Interest on budgetary support from Govt.	121,441,201,760	108,493,165,760
20 Current portion of long term liabilities	21,358,206,918	16,857,208,291
20.1.1 Government Loan	6,751,362,416	6,311,196,653
20.1.2 Current portion of long term liabilities-Government Loan	13,062,559,069	9,767,856,385
Opening balance	6,751,362,416	6,311,196,653
Add: Fall due within next financial year	6,311,196,653	3,456,659,732
Less: Repayment	6,311,196,653	3,456,659,732
Closing balance	6,751,362,416	6,311,196,653
20.1.2 Current portion of long term liabilities-Foreign Loan	16,857,208,291	11,353,677,843
Opening balance	16,857,208,291	11,353,677,843
Add: Fall due within next financial year	22,492,672,334	17,991,673,706
Less: Repayment	17,991,673,706	12,488,143,259
Closing balance	21,358,206,918	16,857,208,291

It refers to the amount likely to fall due in respect of long term loans within next financial year.

Ref. Notes & Schedules

Amount in BDT

	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.2 Debt Servicing Liabilities for Repayment of Principal</b>			
Government Loan	20.2.1	25,874,224,438	23,107,360,792
Foreign Loan	20.2.2	57,183,287,764	46,575,664,412
Loan From Power Sector Development Fund (PSDF)	20.2.3	10,739,883,525	8,050,602,795
		<b>93,797,395,727</b>	<b>77,733,627,998</b>
<b>20.2.1 Debt Servicing Liabilities for Repayment of Principal -Government Loan</b>			
Opening balance		23,107,360,792	26,758,781,496
Add: Repayment due for the year		4,766,863,646	4,323,699,262
		<b>27,874,224,438</b>	<b>31,082,480,758</b>
Less: Repayment		2,000,000,000	7,975,119,966
Closing balance		<b>25,874,224,438</b>	<b>23,107,360,792</b>
<b>20.2.1 Debt Servicing Liabilities (DSL) for Repayment of Principal-Govt. Loan</b>			
DSL for Repayment of Principal - BPDB (Code-199)	20.2.1.1	19,973,529,842	17,567,231,928
DSL for Repayment of Principal - PGCB (Code-199A)	20.2.1.2	3,679,953,475	3,517,001,675
DSL for Repayment of Principal - APSCL (Code-199B)	20.2.1.3	1,717,638,450	1,608,067,050
DSL for Repayment of Principal - NESCO (Code-199D)	20.2.1.4	503,102,671	415,060,139
		<b>25,874,224,438</b>	<b>23,107,360,792</b>
The above amount refers to the arrears in respect of principal due against Govt. loans			
<b>20.2.1.1 Debt Servicing Liabilities for Repayment of Principal - BPDB -Govt. Loan</b>			
Opening balance		17,567,231,928	21,920,435,971
Add: Repayment due for the year		4,406,297,914	3,621,915,923
		21,973,529,842	25,542,351,894
Less: Repayment		2,000,000,000	7,975,119,966
Closing balance		<b>19,973,529,842</b>	<b>17,567,231,928</b>
<b>20.2.1.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Govt. Loan</b>			
Opening balance		3,517,001,675	3,339,849,875
Add: Repayment due for the year		162,951,800	177,151,800
		3,679,953,475	3,517,001,675
Less: Repayment		-	-
Closing balance		<b>3,679,953,475</b>	<b>3,517,001,675</b>
<b>20.2.1.3 Debt Servicing Liabilities for Repayment of Principal -APSCL -Govt. Loan</b>			
Opening balance		1,608,067,050	1,498,495,650
Add: Repayment due for the year		109,571,400	109,571,400
		1,717,638,450	1,608,067,050
Less: Repayment		-	-
Closing balance		<b>1,717,638,450</b>	<b>1,608,067,050</b>
<b>20.2.1.4 Debt Servicing Liabilities for Repayment of Principal -NESCO -Govt. Loan</b>			
Opening balance		415,060,139	-
Add: Repayment due for the year		88,042,532	415,060,139
		503,102,671	415,060,139
Less: Repayment		-	-
Closing balance		<b>503,102,671</b>	<b>415,060,139</b>
<b>20.2.2 Debt Servicing Liabilities for Repayment of Principal -Foreign Loan</b>			
Opening balance		46,575,664,412	59,082,068,895
Add: Repayment due for the year		23,221,727,666	17,457,412,578
		69,797,392,078	76,539,481,473
Less: Repayment		12,614,104,314	29,963,817,062
Closing balance		<b>57,183,287,764</b>	<b>46,575,664,412</b>
<b>20.2.2 Debt Servicing Liabilities (DSL) for Repayment of Principal-Foreign Loan</b>			
DSL for Repayment of Principal - BPDB (Code-199)	20.2.2.1	49,787,083,313	41,333,114,305
DSL for Repayment of Principal - PGCB (Code-199A)	20.2.2.2	1,836,669,560	543,669,051
DSL for Repayment of Principal - APSCL (Code-199B)	20.2.2.3	1,066,838,627	1,064,316,674
DSL for Repayment of Principal -WZPDCL (Code-199C)	20.2.2.4	2,681,962,799	2,326,638,178
DSL for Repayment of Principal -NESCO (Code-199C)	20.2.2.5	1,810,733,465	1,307,926,204
		<b>57,183,287,764</b>	<b>46,575,664,412</b>

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



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.2.2.1 Debt Servicing Liabilities for Repayment of Principal - BPDB -Foreign Loan</b>			
Opening balance		41,333,114,305	42,041,106,638
Add: Repayment due for the year		21,068,073,322	14,820,901,712
		<b>62,401,187,627</b>	<b>56,862,008,350</b>
Less: Repayment		12,614,104,314	15,528,894,045
Closing balance		<b>49,787,083,313</b>	<b>41,333,114,305</b>
<b>20.2.2.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Foreign Loan</b>			
Opening balance		543,669,051	9,524,441,959
Add: Repayment due for the year		1,293,000,509	92,048,342
		<b>1,836,669,560</b>	<b>9,616,490,300</b>
Less: Repayment		-	9,072,821,249
Closing balance		<b>1,836,669,560</b>	<b>543,669,051</b>
<b>20.2.2.3 Debt Servicing Liabilities for Repayment of Principal -APSCCL -Foreign Loan</b>			
Opening balance		1,064,316,674	5,383,633,748
Add: Repayment due for the year		2,521,953	1,042,784,694
		<b>1,066,838,627</b>	<b>6,426,418,442</b>
Less: Repayment		-	5,362,101,768
Closing balance		<b>1,066,838,627</b>	<b>1,064,316,674</b>
<b>20.2.2.4 Debt Servicing Liabilities for Repayment of Principal -WZPDCL -Foreign Loan</b>			
Opening balance		2,326,638,178	2,132,886,551
Add: Repayment due for the year		355,324,621	193,751,627
		<b>2,681,962,799</b>	<b>2,326,638,178</b>
Less: Repayment		-	-
Closing balance		<b>2,681,962,799</b>	<b>2,326,638,178</b>
<b>20.2.2.5 Debt Servicing Liabilities for Repayment of Principal -NESCO -Foreign Loan</b>			
Opening balance		1,307,926,204	-
Add: Repayment due for the year		502,807,261	1,307,926,204
		<b>1,810,733,465</b>	<b>1,307,926,204</b>
Less: Repayment		-	-
Closing balance		<b>1,810,733,465</b>	<b>1,307,926,204</b>
<b>20.2.3 Debt Servicing Liabilities (DSL) for Repayment of Principal-PSDF Loan</b>			
Opening balance		8,050,602,795	-
Add: Repayment due for the year		8,716,357,730	8,050,602,795
		16,766,960,525	8,050,602,795
Less: Repayment		6,027,077,000	-
Closing balance		<b>10,739,883,525</b>	<b>8,050,602,795</b>

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

<b>20.3 Debt Servicing Liabilities (DSL) for Interest</b>			
Interest on Debenture	20.3.1	499,156	499,156
Interest of Government Loan	20.3.2	27,286,325,319	25,337,766,821
Interest on Foreign Loan	20.3.3	54,496,943,040	51,542,678,982
Interest on PSDF Loan	20.3.4	1,542,380,421	896,551,374
		<b>83,326,147,936</b>	<b>77,777,496,333</b>

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

<b>20.3.1 Interest on Debenture</b>			
Completed Projects	20.3.1.1	59,449	59,449
Ongoing Projects	20.3.1.2	439,707	439,707
		<b>499,156</b>	<b>499,156</b>
<b>20.3.2 Interest of Government Loan</b>			
Completed Projects	20.3.2.1	3,622,316,566	3,568,857,868
Ongoing Projects	20.3.2.2	23,664,008,754	21,768,908,954
		<b>27,286,325,319</b>	<b>25,337,766,821</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.3.2.1 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Completed project)</b>			
Opening balance		3,568,857,868	3,364,860,220
Add: Accrued during the year		53,458,698	203,997,647
		<b>3,622,316,566</b>	<b>3,568,857,868</b>
Less: Paid during the year		-	-
Closing balance		<b>3,622,316,566</b>	<b>3,568,857,868</b>
<b>20.3.2.1.1 DSL Interest of Government Loan (Completed project)</b>			
DSL Interest (Code-316)-BPDB	20.3.2.1.1	518,088,322	518,088,322
DSL Interest (Code-316 B)- PGCB	20.3.2.1.2	1,906,592,110	1,885,271,542
DSL Interest- (Code-316 C)-APSCL	20.3.2.1.3	908,952,284	886,178,504
DSL Interest-(Code-316 D)- WZPDCL	20.3.2.1.4	128,017,896	128,017,896
DSL Interest-(Code-316 F)- NESCO	20.3.2.1.5	160,665,953	151,301,603
		<b>3,622,316,566</b>	<b>3,568,857,868</b>
<b>20.3.2.1.1.1 DSL Interest (Code-316)-BPDB -Government Loan (Completed project)</b>			
Opening balance		518,088,322	518,088,322
Add: Accrued during the year		-	-
		<b>518,088,322</b>	<b>518,088,322</b>
Less: Paid during the year		-	-
Closing balance		<b>518,088,322</b>	<b>518,088,322</b>
<b>20.3.2.1.2 DSL Interest (Code-316 B)- PGCB -Government Loan (Completed project)</b>			
Opening balance		1,885,271,542	1,858,636,420
Add: Accrued during the year		21,320,568	26,635,122
		<b>1,906,592,110</b>	<b>1,885,271,542</b>
Less: Paid during the year		-	-
Closing balance		<b>1,906,592,110</b>	<b>1,885,271,542</b>
<b>20.3.2.1.3 DSL Interest- (Code-316 C)-APSCL-Government Loan (Completed project)</b>			
Opening balance		886,178,504	860,117,582
Add: Accrued during the year		22,773,780	26,060,922
		908,952,284	886,178,504
Less: Paid during the year		-	-
Closing balance		<b>908,952,284</b>	<b>886,178,504</b>
<b>20.3.2.1.4 DSL Interest- (Code-316 D)-WZPDCL-Government Loan (Completed project)</b>			
Opening balance		128,017,896	128,017,896
Add: Accrued during the year		-	-
		128,017,896	128,017,896
Less: Paid during the year		-	-
Closing balance		<b>128,017,896</b>	<b>128,017,896</b>
<b>20.3.2.1.5 DSL Interest- (Code-316-F)-NESCO-Government Loan (Completed project)</b>			
Opening balance		151,301,603	-
Add: Accrued during the year		9,364,350	151,301,603
		160,665,953	151,301,603
Less: Paid during the year		-	-
Closing balance		<b>160,665,953</b>	<b>151,301,603</b>
<b>20.3.2.2 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Ongoing project)</b>			
Opening balance		21,768,908,954	21,288,099,870
Add: Accrued during the year		2,587,784,800	2,568,791,046
		<b>24,356,693,754</b>	<b>23,856,890,916</b>
Less: Paid during the year		692,685,000	2,087,981,962
Closing balance		<b>23,664,008,754</b>	<b>21,768,908,954</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.3.2.2.1 DSL Interest of Government Loan (Ongoing project)</b>			
DSL Interest (Code-316)-BPDB	20.3.2.2.1	23,664,008,754	21,768,908,954
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	-	-
		<u>23,664,008,754</u>	<u>21,768,908,954</u>
<b>20.3.2.2.1 DSL Interest (Code-316)-BPDB -Government Loan (Ongoing project)</b>			
Opening balance		21,768,908,954	21,288,099,870
Add: Accrued during the year		2,587,784,800	2,568,791,046
		<u>24,356,693,754</u>	<u>23,856,890,916</u>
Less: Paid during the year		692,685,000	2,087,981,962
Closing balance		<u>23,664,008,754</u>	<u>21,768,908,954</u>
<b>20.3.3 Interest on Foreign Loan</b>			
Completed Projects	20.3.3.1	32,327,393,326	29,373,129,268
Ongoing Projects	20.3.3.2	22,169,549,714	22,169,549,714
		<u>54,496,943,040</u>	<u>51,542,678,982</u>
<b>20.3.3.1 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Completed project)</b>			
Opening balance		29,373,129,268	26,139,063,834
Add: Accrued during the year		7,851,690,025	7,264,786,594
		37,224,819,293	33,403,850,428
Less: Paid during the year		4,897,425,967	4,030,721,160
Closing balance		<u>32,327,393,326</u>	<u>29,373,129,268</u>
<b>20.3.3.1.1 DSL Interest of Foreign Loan (Completed project)</b>			
DSL Interest (Code-316 A)-BPDB	20.3.3.1.1	20,362,787,004	17,740,968,280
DSL Interest (Code-316 B)- PGCB	20.3.3.1.2	5,598,332,239	5,598,332,239
DSL Interest- (Code-316 C)-APSCL	20.3.3.1.3	3,757,646,989	3,750,810,680
DSL Interest-(Code-316 D)- WZPDCL	20.3.3.1.4	2,006,397,607	1,750,344,036
DSL Interest-(Code-316 F)- NESCO	20.3.3.1.5	602,229,487	532,674,032
		<u>32,327,393,326</u>	<u>29,373,129,268</u>
<b>20.3.3.1.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Completed project)</b>			
Opening balance		17,740,968,280	16,039,593,896
Add: Accrued during the year		7,519,244,690	4,702,424,886
		25,260,212,971	20,742,018,782
Less: Paid during the year		4,897,425,967	3,001,050,502
Closing balance		<u>20,362,787,004</u>	<u>17,740,968,280</u>
<b>20.3.3.1.2 DSL Interest (Code-316 B)- PGCB -Foreign Loan (Completed project)</b>			
Opening balance		5,598,332,239	6,579,119,859
Add: Accrued during the year		-	48,883,038
		5,598,332,239	6,628,002,897
Less: Paid during the year		-	1,029,670,658
Closing balance		<u>5,598,332,239</u>	<u>5,598,332,239</u>
<b>20.3.3.1.3 DSL Interest- (Code-316 C)-APSCL -Foreign Loan (Completed project)</b>			
Opening balance		3,750,810,680	2,073,672,755
Add: Accrued during the year		6,836,309	1,677,137,925
		3,757,646,989	3,750,810,680
Less: Paid during the year		-	-
Closing balance		<u>3,757,646,989</u>	<u>3,750,810,680</u>



Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22
<b>20.3.3.1.4 DSL Interest-(Code-316 D)- WZPDCL -Foreign Loan (Completed project)</b>		
Opening balance	1,750,344,036	1,446,677,323
Add: Accrued during the year	256,053,571	303,666,713
	2,006,397,607	1,750,344,036
Less: Paid during the year	-	-
Closing balance	<u>2,006,397,607</u>	<u>1,750,344,036</u>
<b>20.3.3.1.5 DSL Interest-(Code-316 F)-NESCO-Foreign Loan (Completed project)</b>		
Opening balance	532,674,032	-
Add: Accrued during the year	69,555,455	532,674,032
	602,229,487	532,674,032
Less: Paid during the year	-	-
Closing balance	<u>602,229,487</u>	<u>532,674,032</u>
<b>20.3.3.2 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Ongoing project)</b>		
Opening balance	22,169,549,714	22,169,549,714
Add: Accrued during the year	-	-
	22,169,549,714	22,169,549,714
Less: Paid during the year	-	-
Closing balance	<u>22,169,549,714</u>	<u>22,169,549,714</u>
<b>20.3.3.2.1 DSL Interest of Foreign Loan (Ongoing project)</b>		
DSL Interest (Code-316 A)-BPDB	22,169,549,714	22,169,549,714
DSL Interest (Code-316 B)- PGCB	-	-
DSL Interest- (Code-316 C)-APSCL	-	-
DSL Interest-(Code-316 D)- WZPDCL	-	-
DSL Interest-(Code-316 F)- NESCO	-	-
	<u>22,169,549,714</u>	<u>22,169,549,714</u>
<b>20.3.3.2.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Ongoing project)</b>		
Opening balance	22,169,549,714	22,169,549,714
Add: Accrued during the year	-	-
	22,169,549,714	22,169,549,714
Less: Paid during the year	-	-
Closing balance	<u>22,169,549,714</u>	<u>22,169,549,714</u>
<b>20.3.4 Interest on PSDF Loan</b>		
Completed Projects	-	-
Ongoing Projects	1,542,380,421	896,551,374
	<u>1,542,380,421</u>	<u>896,551,374</u>
<b>20.3.4.2 Debt Servicing Liabilities (DSL) for Interest -PSDF Loan (Ongoing projects)</b>		
Opening balance	896,551,374	-
Add: Accrued during the year	645,829,047	2,451,533,406
	1,542,380,421	2,451,533,406
Less: Paid during the year	-	1,554,982,032
Closing balance	<u>1,542,380,421</u>	<u>896,551,374</u>
<b>20.4. Reimbursable Project AID (RPA)</b>		
Opening balance	1,024,287,460	1,024,287,460
Add: Addition during the year	-	-
	1,024,287,460	1,024,287,460
Less: Refunded during the year	-	-
Closing balance	<u>1,024,287,460</u>	<u>1,024,287,460</u>

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.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.5. Interest on budgetary support from Govt.</b>			
Opening balance		108,493,165,760	95,545,129,760
Add: Accrued during the year		12,948,036,000	12,948,036,000
		<b>121,441,201,760</b>	<b>108,493,165,760</b>
Less: Paid during the year		-	-
Closing balance		<b>121,441,201,760</b>	<b>108,493,165,760</b>

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

<b>21 Payables to Power Sector Development Fund (PSDF)</b>			
Opening balance		6,266,929,207	12,792,859,707
Add: Payable during the year		12,667,452,000	12,240,895,500
		18,934,381,207	25,033,755,207
Less: Payment made during the year		14,577,600,000	18,766,826,000
Closing balance		<b>4,356,781,207</b>	<b>6,266,929,207</b>

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

<b>22 Trade and other payables</b>			
Accounts Payable - Contractors & Suppliers.	22.1	456,183,108,219	306,318,918,978
Accounts Payable - Others.	22.2	902,839	1,718,501
		<b>456,184,011,059</b>	<b>306,320,637,479</b>

<b>22.1 Accounts Payable - Contractors &amp; Suppliers.</b>		Schedule-M	
Opening balance		306,318,918,978	103,887,761,121
Add: Accrued during the year		448,081,105,829	301,933,826,027
		<b>754,400,024,807</b>	<b>405,821,587,148</b>
Less: Payment made during the year		298,216,916,587	99,502,668,171
		-	-
Closing balance		<b>456,183,108,219</b>	<b>306,318,918,978</b>

<b>22.2 Accounts Payable - Others.</b>			
Opening balance		1,718,501	1,925,113
Add: Accrued during the year		902,839	1,609,961
		<b>2,621,340</b>	<b>3,535,074</b>
Less: Payment made during the year		1,718,501	1,816,573
		-	-
Closing balance		<b>902,839</b>	<b>1,718,501</b>

<b>23 Other current liabilities</b>			
Accrued Salaries and Allowances (Code-314)	23.1	1,048,595	1,048,595
Accrued Expenses- Others (Code-315)	23.2	479,880	1,723,645
Security Deposit - Contractors & Suppliers (Code-322)	23.3	1,635,683,322	1,682,393,179
Other Deposits (Code-324)	23.4	6,721,300	6,603,837
CBA Contribution (Code-325)	23.5	1,086,884	1,055,814
Benevolent Fund (Code-342)	23.6	23,916,250	22,671,200
Employees Other Salary Deduction (Code-343)	23.7	9,075,484	8,081,326
Fund for Employees Honorarium (Code-357)	23.8	1,577,648,366	1,532,405,085
Other Liabilities (Code-359)	23.9	556,291,197	555,474,923
Other Deferred Credit (Code 392)	23.10	48,111,739	12,507,739,093
Deferred Revenue - For Vending Electricity by Mobile Phone Companies (Code 393)	23.11	295,034,642	-
		<b>4,155,097,660</b>	<b>16,319,196,697</b>

<b>23.1 Accrued Salaries and Allowances (Code-314)</b>			
Opening balance		1,048,595	1,048,595
Add: Accrued during the year		-	-
		1,048,595	1,048,595
Less: Paid during the year		-	-
		<b>1,048,595</b>	<b>1,048,595</b>





It refers to the amount received as advance payment against energy sale from bulk customers and sale of p.c.pole.

Ref. Notes & Schedules	30-Jun-23	30-Jun-22
23.2 Accrued Expenses- Others (Code-315)	1,723,645	1,723,645
Opening balance	1,723,645	-
Add: Accrued during the year	1,723,645	-
Less: Paid during the year	1,243,765	479,880
	479,880	1,723,645
23.3 Security Deposit - Contractors & Suppliers.(Code-322)	1,682,393,179	1,670,590,469
Opening balance	446,117,995	583,135,542
Add: Deducted during the year	2,128,511,175	2,253,726,011
Less: Refund during the year	492,827,852	571,332,831
	1,635,683,322	1,682,393,179
23.4 Other Deposits (Code-324)	6,603,837	6,350,746
Opening balance	688,012	552,308
Add: Received during the year	7,291,849	6,903,054
Less: Refund during the year	570,549	299,217
	6,721,300	6,603,837
23.5 CBA Contribution (Code-325)	1,055,814	1,071,224
Opening balance	923,452	2,389,792
Add: Deducted during the year	1,979,266	3,461,016
Less: Paid during the year	892,382	2,405,202
	1,086,884	1,055,814
23.6 Benevolent Fund (Code-342)	22,671,200	17,043,532
Opening balance	20,335,610	35,552,382
Add: Deducted during the year	43,006,810	52,595,914
Less: Paid during the year	19,090,561	29,924,714
	23,916,250	22,671,200
23.7 Employees Other Salary Deduction (Code-343)	8,081,326	(497,844)
Opening balance	12,511,389	27,660,843
Add: Deducted during the year	20,592,714	27,162,999
Less: Paid during the year	11,517,230	19,081,673
	9,075,484	8,081,326
23.8 Fund for Employees Honorarium (Code-357)	1,532,405,085	1,506,346,020
Opening balance	56,326,426	271,946,772
Add: Provision made during the year	1,588,731,511	1,778,292,792
Less: Paid during the year	11,083,145	245,887,707
	1,577,648,366	1,532,405,085
23.9 Other Liabilities (Code-359)	555,474,923	555,502,483
Opening balance	2,175,984	70,974,554
Add: Provision made during the year	557,650,907	626,477,037
Less: Paid during the year	1,359,710	71,002,114
	556,291,197	555,474,923
23.10 Other Deferred Credit (Code-392)	12,507,739,093	12,507,739,093
Opening balance	105,147,866	12,507,739,093
Add: Advance payment received during the year	12,612,886,959	12,507,739,093
Less: Adjustment made during the year	12,564,775,220	-
	48,111,739	12,507,739,093

Amount in BDT

Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22

<b>23.10.1 Other Deferred Credit (Code-392)-energy sale-bulk customer</b>		
Opening balance	12,507,739,093	-
Add: Advance payment received during the year	-	12,507,739,093
	12,507,739,093	12,507,739,093
Less: Adjustment made during the year	12,507,739,093	-
	<u>-</u>	<u>12,507,739,093</u>

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

<b>23.10.2 Other Deferred Credit (Code-392)-sale of p.c.pole</b>		
Opening balance	-	-
Add: Advance payment received during the year	105,147,866	-
	105,147,866	-
Less: Adjustment made during the year	57,036,127	-
	<u>48,111,739</u>	<u>-</u>

It refers to the amount received as advance payment against sale of p.c.pole.

<b>23.11 Deferred Revenue - For Vending Electricity by Mobile Phone Companies (Code-393)</b>		
Opening balance	-	-
Add: Advance payment received during the year	17,691,351,765	-
	17,691,351,765	-
Less: Adjustment made during the year	17,396,317,123	-
	<u>295,034,642</u>	<u>-</u>

It refers to the amount received as advance payment against vending Electricity by Mobile Phone Companies.

**24 Clearing accounts**

Adjustment Accounts	1,714,411,781	2,802,093,831
PC Pole Accounts	19,605,979	(14,894,187)
Remittance to Regional Collection Account	(46,123,907,907)	(46,870,714,492)
Retention Remittances to Regional Collection A/C	-	-
Remittance from Local Collection Account	46,123,907,907	46,870,714,492
Retention Remittances from Local Collection A/C	-	-
Remittance to Central Bank	(4,353,988,478)	(39,277,165,150)
Remittances to Zonal Central Bank Account,	(42,289,240,678)	(41,728,002,034)
Remittance from Regional Collection Account	4,351,763,579	4,842,768,059
Remittances from Regional Collection Account. (To Zonal Central A/C)	42,280,240,678	41,692,002,034
Remittance to Regional Account	(804,051,715,081)	(524,398,669,209)
Remittances to Regional & Accounting Office.	(12,349,193,958)	(12,509,140,477)
Remittance from Central Bank	801,895,689,861	525,185,518,994
Remittances from Zonal Central Bank Account.	12,341,631,958	12,515,140,477
Remittances from Retention Account.	-	-
Remittances to Unit from Retention Account.	-	-
Remittances to Zonal Fund.	-	-
Remittance- Pension Account	-	-
Remittance- Benevolent Fund Account	(5,907,255)	(434,992)
Remittance- Group Insurance	(812,370)	(1,206,291)
Remittance- GPF/ CPF Account	(227,071,659)	(76,400,353)
Clearing Account Local Office	-	-
Clearing Account Regional Accounting	495,025,449	35,112,059,725
Clearing Account Central Office	3,525,864,781	(2,512,991,335)
Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies)	(0)	-
Remittance Miscellaneous Collection	-	-
Remittance to Regional Consumers S/D Account	788,962	-
Remittance to Central Bank from Regional Misc. Collection Account	(704,016,106)	(133,337,954)
Remittance to Central Bank from Regional S/D Account	(6,064,029)	12,275,111
Remittance to PGCB	-	-
Clearance From Water Development Board.	(228,977,156)	205,648,338
Clearance From House Building Loan	(692,045)	(852,805)
	<u>2,407,344,214</u>	<u>1,714,411,781</u>



Ref. Notes & Schedules	30-Jun-23	30-Jun-22
Amount in BDT		

25 Sale of electricity (net of VAT):

PDB-own:	30,214,304,995	27,591,919,047
LT-A-Residential	701,827,081	593,214,529
LT-B-Irrigation/Agricultural Pump	3,916,798,488	3,698,069,177
LT-C1-Small Industry	460,152,211	372,416,453
LT-C2-Construction	770,271,392	523,536,208
LT-D1-Education, Religious & Charitable Institution and Hospital	485,150,026	467,996,648
D2-Street Light, Water Pump	1,209,301,872	2,347,082,573
LT-D3-Battery Charging Station	10,736,785,859	7,999,341,826
LT-E-Commercial & Office	85,690,136	42,759,953
LT-T-Temporary	834,407,337	645,334,957
MT-1-Residential	5,129,120,846	4,200,836,604
MT-2-Commercial & Office	7,540,819,269	7,407,127,545
MT-3-Industry	48,457,178	52,276,059
MT-4-Construction	2,005,336,657	1,665,131,346
MT-5-General	32,122,099	24,287,423
MT-6-Temporary	701,929	-
MT-7-Battery Charging Station	-	-
MT-8-Irrigation/Agricultural Pump	369,247,742	383,778,195
HT-1-General	501,673,797	530,554,910
HT-2-Commercial & Office	5,520,598,756	4,565,133,399
HT-3-Industry	37,796,732	63,947,812
HT-4-Construction	8,468,599,126	8,585,722,476
EHT-1-General	14,069,822,715	15,522,224,083
EHT-2-General	431,371,548	900,105,680
GK Project	37,761,920	118,784,183
<b>Bulk:</b>	<b>93,608,319,712</b>	<b>88,301,182,087</b>
Dhaka Power Distribution Company (DPDC)	78,053,446,519	65,286,102,907
Rural Electrification Board/Phalli Biddut Shamity (REB/PBS)	236,535,638,041	191,868,064,430
Dhaka Electric Supply Company (DESCO)	49,090,119,491	40,176,754,190
West Zone Power Distribution Company Ltd (WZPDCL)	24,355,149,224	20,410,742,664
Northern Electric Supply Company (NESCO)	27,119,782,157	22,547,668,911
<b>Total sale of electricity (net of VAT)</b>	<b>508,582,455,144</b>	<b>428,590,515,189</b>
<b>Other Operating Revenue:</b>	<b>1,357,985,165</b>	<b>1,340,127,276</b>
Connection & Disconnection Fees	95,718,052	107,493,250
Late Payment Surcharge / Interest on Consumers Bill	404,565,482	439,827,764
Meter Rent / Service Charge	71,798,300	50,720,748
Meter Paid Meter Rent	621,619,011	558,216,396
Supervision Charge for Deposit Work	91,677,940	13,521,223
Sale of Scrap Material	51,874,725	159,663,678
Penalty for Unauthorized Connection	20,731,654	10,684,216
<b>Subsidy from Government:</b>	<b>395,349,528,884</b>	<b>296,584,262,614</b>
Income as Subsidy From Government	395,349,528,884	296,584,262,614
<b>Cost of Sales :</b>	<b>950,317,884,179</b>	<b>702,691,475,468</b>
<b>Generation &amp; Power purchase expenses</b>	<b>590,227,404,522</b>	<b>492,133,147,385</b>
Electricity purchase from IPP	92,334,115,635	46,732,066,500
Electricity purchase from India	37,438,474,333	27,894,297,072
Electricity purchase from rental	107,882,461,818	70,137,464,414
Electricity purchase from public plant	3,247,993,911	2,474,239,824
Transmission expenses for Wheeling charge	77,760,318,347	34,895,765,958
Fuel Consumption for own generation	28,859,663,612	28,424,494,317
Labour and Overhead expenses for own generation	937,650,432,179	702,691,475,468
<b>Total generation &amp; power purchase expenses</b>	<b>12,667,452,000</b>	<b>12,240,895,500</b>
Provision for Power Sector Development Fund (PSDF)	28.8	28.8
<b>Total cost of sales</b>	<b>950,317,884,179</b>	<b>714,932,370,968</b>

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



Particulars	Unit Kwh	FY-2022-2023	FY-2021-2022
RPC LTD, Mymensingh (210 MW)		699,028,425	1,106,935,572
B-R Powergen Ltd (BRPL)		436,410,813	480,577,237
Harpur Power Ltd.		2,370,597,850	1,919,174,000
Meghnaghat Power Ltd.		2,122,577,049	2,140,792,000
Doreen Power Generation & System Ltd -Feni		152,664,911	161,137,638
Doreen Power Generation & System Ltd - Tangail		70,455,012	156,351,263
Regent Power Ltd.		176,807,466	147,081,880
Summit Purbachal Power Ltd -Jangalia		228,536,043	232,729,909
Summit Meghnaghat Power Ltd.		1,177,688,704	1,524,542,505
Midland Power Company Ltd.		333,608,753	370,760,585
Raj Lanka Power Limited		59,674,439	234,706,041
Baraka Patenga Power Limited		186,282,624	232,871,760
Digital Power & Associates Ltd.		289,381,190	440,988,642
Regent Energy & Power Ltd.		467,745,222	360,724,103
United Power Generation & Distribution		156,985,440	193,143,360
RPCL 52MW Gazipur		231,599,150	209,417,122
RPCL 25MW Rajshahi		131,373,257	80,466,131
Lakshmanv Bangla Power Ltd.		107,558,859	217,114,112
ECPV Power Ltd.		85,806,552	407,101,368
Simha People Energy Ltd.		-	25,458,560
ACE Alliance Power Ltd (149MW) (Summit Gazipur)		606,898,512	809,133,408
United Ashgang Energy Ltd.		337,464,994	259,236,429
Summit Bibiyana II Power Company Ltd.		2,164,952,204	2,310,625,924
Summit Barishal Power Ltd.		114,976,896	62,791,776
Summit Narayanganj Power Unit II Ltd.		250,675,040	288,604,038
Doreen Southern Power Limited		198,144,857	311,143,774
Doreen Northern Power Limited		218,947,701	297,602,757
Power Pac Motara - Jamalpur		-	13,945,632
Shahjanullah Power Generation Co. Ltd.		70,061,323	119,664,201
Engreen Solar		4,169,099	3,997,213
Kushihara Power Company Ltd.		371,388,862	1,038,532,925
Banco Energy Generation Ltd.		157,741,560	376,975,008
Bangla Track Power Company Ltd.		219,334,080	159,163,968
Bangla Track Power Company Ltd. (Unit-2)		85,970,400	102,068,064
Aggreko Energy Solution Ltd. - Aorhath (100MW)		167,533,699	131,526,563
Aggreko Energy Solution Ltd. - Bhamanganj (100MW)		146,037,206	120,485,001
APR Energy 300MW		471,396,498	259,472,196
United Mymensingh Power Ltd. (200MW)		661,459,680	1,052,002,800
Techmat Solar Tech Energy Ltd. (20MW)		39,239,868	37,555,078
Acron Infrastructure Service Ltd. (Unit-3)		316,925,750	586,327,094
Sembcorp NWPC Ltd. - Sirajgonj (282MW)		2,534,088,188	2,817,383,745
Paramount BTRac Energy Ltd. - Sirajgonj		146,655,047	104,571,634
Orion Power Rupsha Ltd. - Khulna (105MW)		252,984,384	540,193,296
Desh Energy Chandpur Power Company Ltd.		591,426,293	752,048,193
Midland East Power Company Ltd.		546,691,934	858,896,611
Baraka Shikabaha Power Ltd. (105MW)		454,346,839	610,898,228
Confidence Power Ltd. - Rangpur (113MW)		429,432,672	623,970,029
Confidence Power Ltd. (Unit-1) - Bogra		454,345,152	613,355,712
Confidence Power Ltd. (Unit-2) - Bogra		474,977,920	653,152,288
United Jamrapur 200MW		505,753,532	627,954,216
Synpa Solar Power Limited		13,315,347	11,994,460
RPCL - Gazipur (105MW)		582,459,089	535,752,588
United - Anwara (300MW)		240,836,106	320,369,811
Zodiac Power Ctg. Ltd.		240,836,106	320,369,811
Karnaphuli Power Ltd.		582,870,202	693,947,514
Lanka Power Limited - Feni		238,606,811	329,452,681
HF Power Company Limited		6,900,361,855	3,998,490,350
Bangladesh-China Power Company (Pvt.) Ltd. 1320MW		484,872,106	1,041,083,049
HDFC Sinpower Ltd (50MW)		-	92,430,240
Anhima Energy Limited (116MW)		713,222,138	755,550,326
United Payra (150MW)		132,521,484	76,919,436
Spectra Solar Park		63,580,595	52,473,009
Tangail Palli Power Generation Ltd (22MW)		95,057,230	149,421,480
Nuan Bidyut (Bangladesh) Ltd. (220MW)		1,140,715,216	1,653,494,918



Amount in BDT	30-Jun-23	30-Jun-22
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Ret. Notes & Schedules
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28.3

Electricity purchase from Rental:	
Particulars	Unit Kwh
Baraka Power Co. Ltd.	243,066,276
Shahibzad Power Co. Ltd.	477,095,952
Desh Cambridge, Kumergaon	81,129,610
Energyprima, Fenchugonj	245,525,607
Energyprima, Kumergaon	54,471,500
Venture Energy, Bihola	179,066,743
Summit Narayanganj Power Ltd.	161,573,730
Kpel - Unit-2	198,457,371
Khanjahan All Power Ltd.	51,143,413
Precision Energy Ltd.	183,934,248
Orton Power Meghnaghat Ltd.	280,180,160
Dutch Bangla Power & Associates Ltd.	287,343,735
Acron Infrastructure Service Ltd.	243,804,336
Amnura(Sinha Power Generation)	18,118,836
Power Pac Mutiara Keramgonj	7,514,208
Northern Power	126,846,012
Aggreko International Ltd.-Bhola (95 Mw)	103,561,853
Gbb Power Ltd.	167,469,576
<b>Balance as at June 30, 2023</b>	<b>2,987,113,585</b>
	<b>2,846,575,482</b>
	<b>FY-2022-2023</b>
	<b>FY-2021-2022</b>

28.2

Electricity purchase from India:	
Particulars	Unit Kwh
NVVN Ltd. - India 250 MW	1,801,735,428
NVVN Ltd. - India 160 MW (Tripura)	1,073,872,152
NVVN Ltd. - India 300 MW	2,515,788,750
Power Grid Corporation of India - 250MW	-
Power Grid Corporation of India - 160MW	-
PTC India Ltd. 200 MW	1,686,911,076
Sembcorp Energy India Ltd. 250MW	1,839,003,978
Adani Power (Jharkhand) Limited	1,598,156,822
<b>Balance as at June 30, 2023</b>	<b>10,515,468,206</b>
	<b>7,644,355,365</b>
	<b>FY-2022-2023</b>
	<b>FY-2021-2022</b>

1,402,047,454	37,438,474,333
1,257,886,706	3,250,631,030
3,425,588,809	4,110,168,523
2,194,442,394	2,744,117,988
273,009,147	2,515,217,918
146,415,205	1,696,707,045
119,125,405	1,327,286,944
672,491,504	685,508,842
2,100,228,103	27,894,297,072
1,107,705,570	
165,805,060	
1,153,905,588	
390,162,506	
1,107,315,887	
586,325,265	
1,163,995,995	
5,405,863,283	
5,571,914,427	
5,725,552,044	
380,076,109	
154,740,873	
91,903,200	
66,336,489	
103,561,853	
167,469,576	
172,758,548	

7,606,355,362	92,234,115,635
9,075,956,561	17,995,693,025
7,484,684,395	15,199,300,879
5,794,486,872	886,126,987
1,404,138,832	1,400,021,274
1,78,806,221	3,388,272,957
454,768,420	13,839,173,137
1,906,341,720	-
1,906,341,720	-
1,839,003,978	-
1,598,156,822	-
10,515,468,206	46,732,066,500

Ref. Notes & Schedules		Amount in BDT	
		30-Jun-23	30-Jun-22
Bharab Power Limited (54.50MW)	208,651,680	4,199,821,774	3,361,477,855
Acron Infrastructure Services Ltd. Unit-2	298,338,048	6,500,036,770	8,055,222,054
Orton Power Sonargonj Ltd.	343,667,904	6,837,355,859	8,427,220,532
Chandpur Power Generation Ltd. (115MW)	466,547,078	8,428,801,830	3,713,184,400
EPV Thakurgaon Limited (115MW)	366,860,352	7,888,172,208	3,406,841,241
Kamchan Purbahal Power Generation Limited (55MW)	210,104,633	3,962,076,722	3,183,850,656
Desh Energy Hatya Power Company Limited (5MW)	6,079,530	150,996,668	51,897,296
KEPZ 9.8 MW Solar	4,013,712	-	-
Enrgon Renewables (BD) Limited 100MW - Mongla	185,883,843	2,685,850,655	1,154,337,981
Summit Gazipur II Power Ltd. - Koda (300MW)	1,137,133,799	23,076,784,882	24,417,833,567
B-R Powergen Ltd., Mirsarai	84,325,132	1,444,470,473	-
Bansal Electric Power Company Limited	604,148,910	11,486,275,016	-
Bangladesh India Friendship Power Co. (Pvt) Ltd. 1320MW	1,143,033,606	16,134,853,819	-
HDFC SinPower Ltd. (50 MW)	95,292,624	1,695,125,425	-
Tecsa Solar Limited (200MW)	167,113,644	2,696,250,285	-
Intaco Solar Power Limited 30MW	49,996,280	854,016,657	-
<b>Balance as at June 30, 2023</b>	<b>40,362,306,621</b>	<b>590,227,404,522</b>	<b>492,133,147,385</b>
	<b>42,610,507,198</b>		



28.4 Electricity purchase from public plant :

Particulars	FY-2022-2023	FY-2021-2022
APSCl (Except New 573 MW)	(4,220.086)	347,574,918
APSCl (New 50 MW)	283,700,898	194,969,682
APSCl (225 MW)	1,587,315,617	1,579,703,499
APSCl (450 MW) South	1,679,751,824	2,135,112,449
APSCl (450 MW) North	2,196,407,090	2,017,615,091
APSCl (400MW) East	1,178,943,416	-
EGCB LId (210X2)MW	303,186,086	116,096,664
EGCB LId (412)MW	2,932,454,664	1,981,733,402
EGCB LId (360)MW	889,535,033	1,419,204,804
North West Power Gen (NWPGL)- Sirajgonj	1,167,024,579	224,720,935
North West Power Gen (NWPGL)- Sirajgonj (Unit - 2)	624,834,999	1,008,745,563
North West Power Gen (NWPGL)- Sirajgonj (Unit - 3)	841,358,086	1,220,422,550
North West Power Gen (NWPGL)- Khulna	445,957,222	437,277,714
North West Power Gen (NWPGL)- Bheramara	1,346,245,287	1,966,292,933
North West Power Gen (NWPGL)- Madhumati	259,720,704	98,005,392
North West Power Gen (NWPGL)- 6.55MW Solar PV	10,078,954	9,725,161
<b>Balance as at June 30, 2023</b>	<b>15,742,294,372</b>	<b>14,757,200,755</b>

631,037,455	107,882,461,818
2,516,021,467	77,760,318,347
417,729,941	14,131,918,330
950,285,214	34,193,176,969
7,466,980,186	29,435,223,048
5,245,040,830	13,412,900,737
8,036,514,579	7,437,692,629
9,188,887,471	34,895,765,958
9,188,887,471	77,760,318,347
5,960,985,814	14,131,918,330
4,849,965,131	34,193,176,969
4,849,965,131	29,435,223,048
3,038,793,298	13,412,900,737
3,038,793,298	7,437,692,629
1,631,192,273	34,895,765,958
4,954,975,092	14,131,918,330
5,958,406,989	34,193,176,969
2,148,277,482	29,435,223,048
2,148,277,482	13,412,900,737
7,522,171,723	7,437,692,629
4,748,113,291	34,895,765,958
11,138,939,273	14,131,918,330
6,934,357,044	34,193,176,969
2,787,875,557	29,435,223,048
136,863,059	13,412,900,737
70,137,464,414	77,760,318,347

28.5 Transmission expenses for Wheeling charge:

3,247,993,911	3,247,993,911
2,474,239,824	2,474,239,824

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	77,760,318,347
14,045,172,592	14,131,918,330
7,437,692,629	34,193,176,969
34,895,765,958	29,435,223,048

Ref. Notes & Schedules

Amount in BDT  
 30-Jun-23  
 30-Jun-22

Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22

28.7 Labour and Overhead expenses for own generation:

Pay of Officers	469,848,679	471,017,459
Pay of Staff	920,907,371	903,577,245
Allowances of Officers	326,061,616	321,572,510
Allowances of Staff	677,532,010	661,610,040
Leave Encasement	137,700,110	57,375,828
Overtime Allowances (Single Rate)	141,408,315	154,062,698
Overtime Allowances (Double Rate)	577,750,827	598,071,883
Traveling Expenses/Allowances (For Official)	79,915,131	55,590,422
Traveling Expenses (For Training)	11,039,700	9,218,090
Conveyance Charge	1,233,101	964,986
Medical Expenses	16,666,010	16,717,067
Washing Expenses	199,419	237,460
Representation & Entertainment	617,288	596,128
Bonus for Officers	77,049,533	106,427,410
Bonus for Staff	150,990,708	214,845,432
Bangla Nobo Barsho Allowance (For Officers)	7,745,968	7,887,776
Bangla Nobo Barsho Allowance (For Staff)	14,924,937	14,769,202
Stationary & Printing	14,866,547	15,138,868
Taxes, Licence & Fees	49,066,994	45,985,640
Office Rent	644,000	-
Water Charge	8,428,935	14,946,413
Electricity Charges (Own use)	161,285,853	148,450,110
Employees Electricity Rebate	159,710,998	151,775,628
Electricity Rebate - Freedom Fighters	-	73,531
Interest as Subsidy on Employees House Building Loan	664,048	211,612
Uniforms & Liveries	18,900,835	14,787,945
Post & Telegram	975,724	1,024,712
Telephone, Telex & Fax	5,762,722	5,888,653
Advertising & Promotion	25,665,306	26,411,557
Legal Expenses (Lawyer's Fees & Court Fees)	301,100	272,780
Books & Periodicals	865,546	731,447
Petrol, Diesel & Lubricants Used for Transport	46,217,914	37,371,865
CNG Used for Vehicle	5,248,362	4,495,755
Petrol, Diesel & Lubricants Used for Other Equipment	251,015,244	156,943,100
Store & Spares Used	381,457,885	284,431,308
Custom Duties & Sale Tax	310,696,937	554,683,590
VAT	245,170,378	146,215,193
Depreciation	18,268,764,594	17,842,011,920
Freight & Handling	105,818,675	24,049,907
Donation & Contribution	6,249,665	6,776,579
Donation to Sick Employees from Benevolent Fund	91,800	37,500
Training & Education - Local	582,672	841,000
Employees Other Benefit & Welfare Expenses	5,694,880	13,025,367
Board's Contribution to Pension Fund	1,444,791,924	1,408,925,961
Leave Encasement on Retirement	86,474,189	97,247,692
Insurance For Vehicle & other	1,922,355	2,151,613
Bank Charge & Commission	3,883,847	1,895,595
Honorarium - Punishment/Reward Scheme or APA	15,963,263	192,661,614
Honorarium - Other	34,997,545	10,865,142
Consultant's Expenses - Local	493,000	849,110
Consultant's Expenses - Foreign	1,341,911,241	944,354,226
Wages for Hired Labour	319,361,315	286,517,667
Structures & Improvement	63,937,142	67,555,647
Boiler Plant equipment	22,762,344	23,256,492
Engine & Engine Driven Generators	14,050,249	21,020,286
Generator	65,713,802	54,928,850
Prime Movers	11,590,114	22,513,590
Accessory Electric Equipment	124,914,027	45,258,609
Reservoir, Dams & Waterways	5,089,301	7,862,965
Water Wheels & Turbines	5,616,000	-
Station Equipment	1,528,782,900	2,063,620,847
Overhead Conduct & Devices	42,705,402	30,525,867
Meter	-	46,528
Transportation Equipment	35,873,888	30,605,713
Heavy & Other Power Operated Equipment	-	3,140,169
Office furniture & Equipment	1,295,864	1,180,971
Office Equipment (Computer, Monitor & Others)	249,317	415,649



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
Communication Equipment		-	3,500
Stores Equipment		1,546,247	15,966,399
		<b>28,859,663,612</b>	<b>28,424,494,317</b>
<b>28.8 Provision for Power Sector Development Fund (PSDF):</b>		<b>12,667,452,000</b>	<b>12,240,895,500</b>
Provision for Power Sector Development Fund is made @ Tk.0.15/kwh on bulk sales		<b>12,667,452,000</b>	<b>12,240,895,500</b>
<b>29 Distribution expenses:</b>			
Pay of Officers		261,392,871	247,930,731
Pay of Staff		709,350,357	708,579,742
Allowances of Officers		118,526,683	111,590,531
Allowances of Staff		434,538,711	435,179,613
Leave Encasement		91,618,119	32,720,355
Overtime Allowances (Single Rate)		114,027,065	110,994,972
Overtime Allowances (Double Rate)		421,476,718	435,994,982
Traveling Expenses/Allowances (For Official)		86,353,223	79,830,326
Traveling Expenses (For Training)		1,779,530	2,421,278
Conveyance Charge		4,526,824	4,724,705
Medical Expenses		7,940,534	11,168,767
Washing Expenses		253,353	254,229
Bonus for Officers		41,438,796	58,909,977
Bonus for Staff		114,836,675	165,069,640
Bangla Nobo Barsho Allowance (For Officers)		3,954,496	4,368,281
Bangla Nobo Barsho Allowance (For Staff)		11,302,447	11,416,158
Stationary & Printing		57,235,599	64,104,468
Taxes, Licence & Fees		22,001,834	15,930,778
Office Rent		6,903,313	5,326,951
Water Charge		1,093,366	843,065
Electricity Charges (Own use)		130,449,154	126,511,314
Employees Electricity Rebate		123,370,343	116,144,758
Electricity Rebate - Freedom Fighters		2,945,751	3,278,253
Interest as Subsidy on Employees House Building Loan		292,407	-
Uniforms & Liveries		12,153,078	14,731,460
Post & Telegram		1,047,065	1,966,396
Telephone, Telex & Fax		7,344,664	11,824,296
Advertising & Promotion		29,959,222	35,682,844
Legal Expenses (Lawyer's Fees & Court Fees)		4,404,098	4,847,300
Books & Periodicals		418,218	409,813
Petrol, Diesel & Lubricants Used for Transport		131,593,869	125,533,165
CNG Used for Vehicle		1,763,294	3,235,057
Store & Spares Used		84,604,873	98,329,498
Custom Duties & Sale Tax		107,289,049	108,853,403
VAT		20,806,370	21,058
Demurrage & Warfront		500,000	-
Depreciation		5,994,711,482	5,501,607,665
Freight & Handling		112,196,860	85,602,599
Donation to Sick Employees from Benevolent Fund		45,500	-
Training & Education - Local		-	83,320
Employees Other Benefit & Welfare Expenses		4,088,902	5,864,134
Reimbursement for Treatment of Accident (on duty) affected Employee		38,000	79,000
Board's Contribution to Pension Fund		985,304,670	1,019,131,587
Leave Encasement on Retirement		88,701,132	94,223,057
Insurance For Vehicle & other		790,805	774,887
Bank Charge & Commission		60,142,561	63,040,874
Honorarium - Punishment/Reward Scheme or APA		27,881,352	151,110,519
Honorarium - Other		7,457,792	5,721,103
Consultant's Expenses - Local		78,690,044	11,618,780
Consultant's Expenses - Foreign		129,542,708	53,551,354
Wages for Hired Labour.		276,833,223	268,970,630
Structures & Improvement		59,613,814	84,523,951
Boiler Plant equipment		-	99,530
Generator		-	299,928
Accessory Electric Equipment		2,494,431	38,572,363
Station Equipment		1,652,490	3,377,630
Towers and Fixtures		-	4,000
Poles & Fixtures		-	6,000
Overhead Conduct & Devices		447,655,029	477,974,019



Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22
Transformer Manufacturing	30,400	97,661
Transportation Equipment	84,650,199	83,919,044
Office furniture & Equipment	4,545,787	5,625,113
Office Equipment (Computer, Monitor & Others)	-	19,270
Tools, Shop and Garage Equipment	2,169,498	2,162,654
Stores Equipment	315,864	494,774
<b>Total distribution expenses</b>	<b>11,539,044,511</b>	<b>11,117,283,610</b>

**30 General and administrative expenses:**

Pay of Officers	425,590,499	417,560,490
Pay of Staff	333,261,094	334,022,042
Allowances of Officers	209,795,094	205,093,500
Allowances of Staff	208,408,678	212,099,821
Leave Encasement	77,735,616	37,750,767
Overtime Allowances (Single Rate)	52,693,568	50,325,986
Overtime Allowances (Double Rate)	121,702,284	121,209,363
Traveling Expenses/Allowances (For Official)	73,363,521	58,822,957
Traveling Expenses (For Training)	13,194,217	8,954,335
Conveyance Charge	3,955,583	4,741,032
Medical Expenses	11,730,965	9,806,974
Washing Expenses	573,534	485,518
Representation & Entertainment	8,686,795	8,969,594
Bonus for Officers	70,533,747	93,048,220
Bonus for Staff	56,015,702	77,537,012
Bangla Nobo Barsho Allowance (For Officers)	6,803,064	6,961,390
Bangla Nobo Barsho Allowance (For Staff)	5,598,835	5,632,456
Stationary & Printing	45,363,438	48,464,360
Taxes, Licence & Fees	99,667,423	62,223,404
Office Rent	6,385,836	3,406,680
Water Charge	14,109,306	10,964,251
Electricity Charges (Own use)	58,946,410	55,403,920
Employees Electricity Rebate	72,955,391	71,155,223
Electricity Rebate - Freedom Fighters	144,960	-
Interest as Subsidy on Employees House Building Loan	3,475,335	126,746
Uniforms & Liveries	2,570,924	2,202,244
Post & Telegram	1,333,355	1,350,757
Telephone, Telex & Fax	6,902,724	5,719,060
Advertising & Promotion	55,311,478	60,042,540
Audit Fees	2,420,500	2,387,867
Legal Expenses (Lawyer's Fees & Court Fees)	11,475,718	8,113,136
Books & Periodicals	1,118,758	871,078
Petrol, Diesel & Lubricants Used for Transport	75,265,613	69,067,716
CNG Used for Vehicle	4,997,216	5,545,348
Store & Spares Used	19,780,724	22,395,084
Custom Duties & Sale Tax	-	23,652
VAT	-	70,865
Depreciation	671,445,214	645,050,214
Freight & Handling	171,234	124,481
Gratuity	167,400	-
Donation & Contribution	3,491,096	2,244,016
Donation to Sick Employees from Benevolent Fund	13,000	-
Training & Education - Local	112,651,876	103,649,845
Employees Other Benefit & Welfare Expenses	9,156,874	16,159,000
Reimbursement for Treatment of Accident (on duty) affected Employee	-	3,036,162
Board's Contribution to CPF	-	2,394,540
Board's Contribution to Pension Fund	1,015,315,231	981,906,118
Leave Encasement on Retirement	73,754,372	87,937,461
Insurance For Vehicle & other	572,372	1,102,947
Group Insurance Premium	42,426,280	32,688,360
Bank Charge & Commission	9,467,716	13,783,607
CDBL & Related Charges	-	3,141,671
Recruitment Expenses	12,642,178	17,931,796
Honorarium - Punishment/Reward Scheme or APA	6,228,787	124,403,851
Honorarium - Other	22,850,670	22,619,770
Office Maintenance	715,873	570,802
Consultant's Expenses - Local	6,235,550	60,577,528
Consultant's Expenses - Foreign	-	21,947,366
Wages for Hired Labour	98,850,559	90,960,664
Computerization of Commercial Operation	146,366,085	150,993,094



Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22
Service Charge for Collection of Electricity Bill by Mobile Phone Co.	-	12,523,003
Structures & Improvement	181,907,120	190,698,104
Generator	321,350	-
Accessory Electric Equipment	8,940	196,150
Reservoir, Dams & Waterways	425,617	371,787
Station Equipment	-	198,700
Overhead Conduit & Devices	14,967,282	5,393,219
Transportation Equipment	72,561,197	75,052,411
Office furniture & Equipment	5,773,239	7,727,733
Office Equipment (Computer, Monitor & Others)	102,752	111,375
Tools, Shop and Garage Equipment	1,491,118	1,476,148
Stores Equipment	1,212,630	1,291,859
Fire Fighting Equipment	72,384	537,982
Assets insurance fund	70,000,000	70,000,000
<b>Total general and administrative expenses</b>	<b>4,743,233,903</b>	<b>4,831,357,152</b>
<b>31 Other operating income:</b>		
Rebate on Govt. Electricity Duty	-	-
Sale of Tender Documents	13,707,699	27,487,888
House Rent Recovery	32,000,386	29,350,042
Transport Charge	1,686,182	1,492,861
Transport Rent	4,512	13,631,465
Miscellaneous Income	2,091,939,869	1,163,498,340
Income from Cargo Transfer	2,315,621	5,626,530
Rental Income-Land Lease	212,606,047	277,736,831
Rental Income-Building	12,669,959	13,662,280
Liquidity Damage Received	1,709,123,215	4,452,442,873
Income from Medical Centers	-	7,625
Income Form sale of P.C. Pole	29,415,873	82,986,381
<b>31.1</b>	<b>4,105,469,362</b>	<b>6,067,923,115</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>31.1 Income Form sale of PC Pole:</b>			
P.C. Pole manufacturing plant, Halishahar, Chattogram		2,049,313	54,452,015
P.C. Pole manufacturing plant, Aricha, Dhaka		37,662,797	28,534,366
P.C. Pole manufacturing plant, Sayedpur		(10,296,238)	-
		<b>29,415,873</b>	<b>82,986,381</b>

This amount represents net income on sale and internal transfer of pc pole before charging depreciation, finance costs and head quarter expenses.

<b>32 Finance costs:</b>			
Interest on Foreign Loan (Code-671)		5,794,167,592	3,935,760,371
Interest on Government Loan (Code-672)		1,895,099,800	1,612,153,046
Interest on Budgetary Support From Govt. (Code-672a)		12,948,036,000	12,948,036,000
Interest on Loan From Power Sector Development Fund (Code-672b)		645,829,047	896,551,374
Profit on GPF (Code-675)		1,050,997,001	967,024,779
		<b>22,334,129,440</b>	<b>20,359,525,570</b>

It includes interest expenses on all loans and borrowings against projects in operation.

<b>33 Exchange Fluctuation Gain /(Loss):</b>			
Generation		(14,592,206,166)	(6,585,825,808)
Distribution		(908,543,204)	469,950,545
		<b>(15,500,749,370)</b>	<b>(6,115,875,263)</b>

It refers to the Exchange Rate Gain/(Loss) arises on foreign loan against projects in operation.

<b>34 Interest income:</b>			
Interest on Bank Account*		818,842,774	1,283,916,671
Interest on Security Deposit*		1,661,034	2,846,397
Interest on FDR*		2,281,573,994	3,241,936,626
Interest on HB Loan etc.		18,910,635	23,170,430
<b>Gross interest income</b>		<b>3,120,988,436</b>	<b>4,551,870,123</b>
Less: Source tax (Code 163)		343,974,007	478,938,333
<b>Net interest income</b>		<b>2,777,014,429</b>	<b>4,072,931,791</b>

\* Gross-up figure restated for Bank Interest in the statement of profit or loss for the Financial Year 2021-2022 and henceforth.

<b>35 Dividend Income*:</b>			
Dividend Received From PGCB		-	1,069,106,934
Dividend Received From DESCO		-	-
Dividend Received From APSCCL		687,060,433	874,440,551
Dividend Received From North West Power Generation		600,000,000	600,000,000
Dividend Received From EGCB		4,351,286	50,000,000
Dividend Received From BPDB-RPCL		-	73,955,458
Dividend Received From NESCO		11,773,399	-
<b>Gross dividend income</b>		<b>1,303,185,118</b>	<b>2,667,502,943</b>
Less: Source tax (Code 163)		260,637,024	533,500,589
<b>Net dividend income</b>		<b>1,042,548,094</b>	<b>2,134,002,355</b>

\* Gross-up figure restated in the statement of profit or loss for the Financial Year 2021-2022 and henceforth.

<b>36 Gain on sale of share:</b>			
Sale proceeds		-	733,500,000
Less: Book value (acquisition cost)		-	160,326,075
<b>Gross gain on sale of share</b>		-	<b>573,173,925</b>
Less: Source tax (Code 163)		-	-
<b>Net gain on sale of share</b>		-	<b>573,173,925</b>

It refers to the gain on off-loading of PGCB's share owned by BPDB. It is to be noted that source tax on capital gain for the financial year 2021-2022 is included in the source tax shown in the financial year 2020-2021, which is paid in advance according to the rule in this regard.

<b>37 Income tax expenses:</b>			
Current tax	37.1	23,159,912,323	7,389,615,186
Deferred tax	17.1	3,879,621,836	7,956,761,693
Income tax expense reported in the statement of profit or loss		<b>27,039,534,159.27</b>	<b>15,346,376,879</b>

Current tax expenses computed on TDS on sale of bulk energy and other advance tax paid (except on bank interest, dividend income and gain on sale of shares) and income tax payable (receivable) in a financial year, which ever is higher.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>37.1 Computation of current tax payable (receivable) :</b>			
Net Profit/(Loss) before tax as per statement of profit or loss*		(90,615,429,293)	(16,981,037,377)
Add: Accounting depreciation		24,934,921,291	23,988,669,798
Less: Depreciation as per third schedule of ITO 1984/ITA,2023		26,696,651,875	55,815,716,569
Taxable profit/(loss)*		(92,377,159,877)	(48,808,084,149)
Current tax payable (receivable) @ 25% for 2021-2022 & 27.5% for 2022-2023 *		(25,403,718,966)	(12,202,021,037)
Total Tax deducted at source in the financial year	37.1.1	23,159,912,323	7,389,615,186
<i>*Net profit/(loss) before tax restated in the statement of profit or loss for the Financial Year 2021-2022 due to gross-up of Bank Interest &amp; Dividend Income. Taxable profit/(loss) and Current tax payable (receivable) figures also restated accordingly.</i>			
<b>37.1.1 Break-up of TDS is as follows:</b>			
<b>As per RAO/Projects/COOAC/CPAAC reports :</b>			
Source tax on interest on STD/SND A/C		41,904,688	42,434,805
Source tax on FDR		677,645	1,576,614
		<b>42,582,333</b>	<b>44,011,418</b>
<b>As per Directorate of Finance reports :</b>			
Source tax on interest on STD/SND A/C		101,022,790	112,632,657
Source tax on FDR		200,368,885	322,294,258
Source tax on dividend		260,637,024	533,500,589
Source tax on sale of PGCB's share		-	-
Source tax from rental income on Land Lease		5,291,995	778,596
Source tax on Sale of Bulk Energy		22,550,009,298	6,376,397,668
		<b>23,117,329,990</b>	<b>7,345,603,767</b>
<b>Total TDS reported in this financial year</b>		<b>23,159,912,323</b>	<b>7,389,615,186</b>
<b>38 Other Comprehensive income</b>			
		-	-
<b>39 Prior year adjustment for expenses:</b>			
<b>Revenue</b>			
Directorate of Finance-Revenue		(972,624,641)	(7,205,620,666)
RAO, CES			86,799
Daoudkandi 50 MW			(13,760)
RAO, Tangail		3,428	
RAO, Noakhali			(4,886)
Chapainwabgonj 100 MW		278,929,692	(3,231,747)
Katakhati 50 MW		117,969,943	442,451
RAO, Mymensingh		20,865	45,861
COOAC		279,700	
CPAAC		40,653,305	522,855,064
		<b>(534,767,709)</b>	<b>(6,685,440,884)</b>
<b>Overhead</b>			
RAO, Rajshahi			330,520
RAO, Kaptai		2,733,780	(7,686,998)
		<b>2,733,780</b>	<b>(7,356,478)</b>
<b>Development</b>			
Directorate of Finance		-	788,644,305
		-	<b>788,644,305</b>
		<b>(532,033,929)</b>	<b>(5,904,153,056)</b>
Adjustment : For recasting of opening balance of accounts payables with details ledger		-	-
For Offsetting DESA'S Share in fixed deposit		-	7,154,927
For Offsetting DESA'S portion in Grants		-	(14,127,288)
		<b>(532,033,929)</b>	<b>(5,911,125,418)</b>
The above amount pertains to the rectification of the errors and omission made in recording transactions in the preceding years.			
<b>40 Collection from customers</b>			
Total operating revenue		509,940,440,309	429,930,642,465
Changes in other deferred credit - advance received from bulk customer	23.10.1	(12,507,739,093)	12,507,739,093
Trade receivables less provision for bad and doubtful debt-opening		95,685,699,971	112,797,006,159
Trade receivables less provision for bad and doubtful debt-closing		(123,541,093,788)	(95,685,699,971)
Accounts Receivable -Govt. Duty-from consumer-opening	12.2	(103,505,637)	(90,954,040)
Accounts Receivable -Govt. Duty-from consumer-closing	12.2	126,600,487	103,505,637
Changes in Deferred Revenue - For Vending Electricity by Mobile Phone companies (Code-393)	23.11	295,034,642	-
		<b>469,895,436,891</b>	<b>459,562,239,344</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>41 Cash received from other operating income</b>			
Other operating income	31	4,105,469,362	6,067,923,115
Other receivables, opening	12.1.1	686,441,231	686,441,231
Other receivables, closing	12.1.1	(802,518,652)	(686,441,231)
Other Deferred Credit (Code-392)-sale of p.c.pole-opening	23.10.2	-	-
Other Deferred Credit (Code-392)-sale of p.c.pole-closing	23.10.2	48,111,739	-
		<u>4,037,503,680</u>	<u>6,067,923,115</u>
<b>42 Payments to suppliers &amp; others</b>			
Cost of Sales	28	950,317,884,179	714,932,370,968
<b>Adjustments:</b>			
Depreciation		(18,268,764,594)	(17,842,011,920)
Increase/(decrease) in inventories		(2,909,779,727)	(922,288,950)
Decrease/(increase) in Payables to Power Sector Development Fund (PSDF)		1,910,148,000	6,525,930,500
Decrease/(increase) in Trade and others payables		(149,863,373,580)	(202,430,951,244)
		<u>781,186,114,278</u>	<u>500,263,049,354</u>
<b>43 Cash paid to operating expenses</b>			
Distribution expenses	29	11,539,044,511	11,117,283,610
General and administrative expenses	30	4,743,233,903	4,831,357,152
<b>Adjustments:</b>			
Depreciation		(6,666,156,696)	(6,146,657,878)
Prior year adjustment for expenses	39	532,033,929	5,911,125,418
Increase/(decrease) in advances, deposits and prepayments		368,320,255	8,774,129,939
Decrease/(increase) in long term employee benefit obligation		(512,482,267)	84,361,283
Decrease/(increase) in Other current liabilities (excluding other deferred credit & deferred revenue-Note-40 & 41)		(493,675)	(52,278,735)
Decrease/(increase) in Clearing accounts		(692,932,433)	1,087,682,050
		<u>9,310,567,528</u>	<u>25,607,002,839</u>
<b>44 Paid to Capital Work-in-progress</b>			
Closing Balance		173,949,669,593	149,548,829,709
Add: Transferred Completed Project to PPE		724,355,387	59,986,788,298
Capitalization of service charges on loan from PSDF			1,554,982,032
		<u>174,674,024,981</u>	<u>211,090,600,039</u>
Less Opening Balance		149,548,829,709	176,979,505,645
		<u>149,548,829,709</u>	<u>176,979,505,645</u>
<b>Expenditures made against capital work in progress during the year</b>		<u>25,125,195,272</u>	<u>34,111,094,394</u>



**45 Contingent Liabilities**

There are some pending litigations with different organizations and companies regarding excess outage and excess use of fuel, late of COD etc. against power purchase and others. The necessary actions have been taken in due course by the management to mitigate the issues.

The details are shown below:

					Amount in BDT
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	223,525,340	No change
ii.	Quantum Power Ltd. 110 MW,Veramara	Excess Outage & use of fuel, Late of COD	1,982,630,720	1,982,630,720	No change
iii.	Desh Energy 100 MW,Siddirgonj	Excess use fuel	2,645,891,983	2,645,891,983	No change
iv.	Quantum Power 105 MW,Noapara	Excess Outage & use of fuel, Late of COD	823,341,831	823,341,831	No change
v.	IEL Consourtium & Associate Ltd. (Orion Power Meghnaghat Limited)	Excess use of fuel	728,273,969	728,273,969	No change
vi.	Dutch Bangla Power & Associates Ltd.	Excess use of fuel	866,596,245	866,596,245	No change
vii.	Amnura (Shinha Power Generation)	Excess use of fuel	404,775,440	404,775,440	No change
viii.	NEPC Consourtium Power Ltd.	Excess use of fuel	2,000,048,944	2,000,048,944	No change
	<b>Sub-Total (Pending Litigation)</b>		<b>9,675,084,471</b>	<b>9,675,084,471</b>	
5	Credit Dispute		-	-	
6	Other		-	-	
	<b>Total</b>		<b>9,675,084,471</b>	<b>9,675,084,471</b>	



Schedule-A

Bangladesh Power Development Board  
Schedule of Property, Plant & Equipment (PPE)  
As at 30 June 2023

PARTICULARS	COST & REVALUED				Rate of Dep. (%)	DEPRECIATION			
	Balance as on 30 June 2022	Addition during the year	Disposal/Adjustment during the year	Balance as on 30 June 2023		Charge during the year	Adjustment during the year	Balance as on 30 June 2023	Written Down Value (WDV) as on 30 June 2023
<b>GENERATION</b>	609,488,708,525	1,182,565,787	-	610,671,274,312	-	18,268,764,594	233,742,263,789	376,929,010,523	
LAND	93,386,525,620	53,199,209	-	93,386,525,620	-	1,083,059,114	15,826,728,541	18,045,468,360	
BUILDING	33,818,997,692	-	-	33,818,997,692	3.20%	1,474,669,428	15,826,728,541	18,045,468,360	
PLANT & MACHINERY	421,062,748,383	1,113,988,127	-	422,176,736,510	3.20%	166,110,373,421	179,602,205,179	242,574,531,330	
VEHICLES	1,002,918,057	8,289,879	-	1,011,207,936	9.00%	842,480,700	37,217,664,483	22,645,336,769	
FURNITURE	354,517,521	7,088,572	-	361,606,093	3.20%	151,091,238	162,549,216	199,056,877	
<b>TRANSMISSION</b>	53,121,902,233	-	-	53,121,902,233	-	20,789,483,189	20,789,483,189	32,332,419,044	
LAND	2,500,428,313	-	-	2,500,428,313	-	-	-	2,500,428,313	
BUILDING	1,835,624,884	-	-	1,835,624,884	3.20%	967,737,499	967,737,499	867,887,385	
PLANT & MACHINERY	48,616,939,538	-	-	48,616,939,538	3.20%	19,723,518,560	19,723,518,560	28,893,420,978	
VEHICLES	64,221,206	-	-	64,221,206	9.00%	44,171,730	44,171,730	20,049,476	
FURNITURE	104,688,292	-	-	104,688,292	3.20%	54,055,399	54,055,399	50,632,892	
<b>DISTRIBUTION</b>	282,441,174,644	2,811,652,887	-	285,252,827,030	-	90,379,599,810	96,374,311,292	188,878,515,738	
LAND	98,330,959,948	499,981	-	98,531,459,929	-	-	-	98,531,459,929	
BUILDING	4,927,258,153	20,538,807	-	4,947,796,960	3.20%	1,823,879,815	1,981,880,697	2,965,916,264	
PLANT & MACHINERY	177,410,869,612	2,704,870,972	-	180,115,740,584	3.20%	87,499,688,976	93,220,114,739	86,895,625,845	
VEHICLES	1,079,603,537	68,592,000	-	1,148,195,537	9.00%	910,773,821	1,011,024,779	137,170,758	
FURNITURE	492,483,393	17,150,627	-	509,634,020	3.20%	145,257,198	16,033,879	348,342,944	
<b>GENERAL</b>	74,012,996,123	721,747,495	-	74,734,743,617	-	9,800,426,048	671,445,214	64,262,872,355	
LAND	55,720,035,061	-	-	55,720,035,061	-	-	-	55,720,035,061	
BUILDING	15,629,177,685	486,796,327	-	16,115,974,011	3.20%	8,326,972,855	8,834,895,282	7,281,078,730	
PLANT & MACHINERY	610,233,531	184,770,129	-	795,003,660	3.20%	87,612,370	110,096,165	684,907,495	
VEHICLES	1,284,040,148	1,661,096	-	1,285,701,244	9.00%	1,074,067,393	1,189,705,755	95,995,489	
COMPUTER	100,628,138	-	-	100,628,138	3.20%	45,878,915	49,099,016	51,529,122	
FURNITURE	668,881,560	48,519,944	-	717,401,504	3.20%	265,894,516	22,180,529	429,326,459	
<b>Total as on 30 June 2023</b>	1,019,064,781,524	4,715,965,669	-	1,023,780,747,193	-	336,443,008,239	24,934,921,291	662,402,817,662	
<b>Total as on 30 June 2022</b>	954,061,983,629	65,002,797,895	-	1,019,064,781,524	-	312,454,338,441	23,988,669,798	641,607,645,188	



Schedule-B

Bangladesh Power Development Board  
Schedule of Capital work in progress  
As at 30 June 2023

Movement of Capital work in progress is given as under:

Particulars	TAKA
Opening Balance as at July 01, 2022	149,548,829,709
Prior Year Adjustment - (Details shown in project wise expenditure statement)	-
Adjusted opening balance as at July 01,2022	149,548,829,709
<b>Transaction During the year :</b>	
<b>Local Expenses :</b>	
Development (Code # 109)	12,255,395,228
Development (Code # 701)	1,088,111,141
Overhead from Finance Account (Code No-701)	460,275
IDC - Foreign	1,725,077,098
IDC - Local	692,685,000
<b>TOTAL LOCAL EXPENDITURE</b>	<b>15,761,728,742</b>
<b>Foreign Expenses :</b>	
Exchange Rate Fluctuation	5,986,262,163
Disbursement for the year	3,672,172,070
<b>TOTAL FOREIGN EXPENDITURE</b>	<b>9,658,434,233</b>
<b>TOTAL LOCAL AND FOREIGN EXPENDITURE</b>	<b>25,420,162,975</b>
<b>Less : (Code-511)</b>	
Development Income	294,967,703
RPA	
<b>TOTAL LESS</b>	<b>294,967,703</b>
<b>TOTAL COST OF PROJECT</b>	<b>25,125,195,272</b>
<b>Less:</b>	
Cost of Completed Projects Transferred to Assets in Operation (Details in project wise expenditures statement attached)	724,355,387
<b>TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS</b>	<b>724,355,387</b>
<b>Closing Balance as at 30 June, 2023</b>	<b>173,949,669,593</b>



Schedule-B

Bangladesh Power Development Board  
Schedule of Capital work in progress  
As at 30 June 2023

Project wise expenditure is shown below :

Particulars	Balance as on 30 June 2022	Addition/ adjustment during the year	Transferred/ Capitalized to PPE during the year	Balance as on 30 June 2023
	Taka	Taka	Taka	Taka
<b>A. GENERATION</b>	<b>92,947,738,503</b>	<b>13,797,958,013</b>	<b>46,355,504</b>	<b>106,699,341,012</b>
Ghorashal Unit 4 Re-Powering Project	18,385,487,451	5,013,797,677		23,399,285,128
Ghorashal Unit 3 Re-Powering Project	24,830,339,669	369,533,966		25,199,873,636
Chittagong & Khulna 1300*2 MW Coal Based Thermal Power Plant Construction Project	2,297,290,833	52,286,376		2,349,577,208
Bibiyana 3, 400 MW Combined Cycle Power Plant Project	-			-
Conversion of Baghabari 100 MW GT Power Plant Project	-			-
Conversion 150 MW Sylhet GT to 225 MW.Combine Cycle Power Plant Project	-			-
Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CCGP Construction Project	63,349,690		63,349,690	-
Sayedpur 150 MW 10% Simple Cycle (HSD Based)	3,753,438,503	1,818,263,638		5,571,702,141
Khulna 330 MW Combine Cycle Power Plant Project	25,422,765,296	5,950,544,559		31,373,309,855
Moheshkhali 2-600X700 MW Coal Based Power Plant Construction Project	6,027,787,785	578,874,194		6,606,661,979
Bibiyana South 400 MW Combine Cycle Power Plant Construction Project	-	2,982,767	2,982,767	-
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	9,567,289	(6,466)		9,560,823
Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	8,849,922,097	1,741,947		8,851,664,044
Land Acquisition for Moheshkhali Power Hub Project Dhaka	-			-
Construction of 60 MW Solar Photo Voltaic Greed Connected Power Plant, Rangunia, Chittagong	2,231,395,602			2,231,395,602
55 MW Solar Park Gangachara Rangpur Project	661,473,329			661,473,329
Chapainawabgang 100 MW PPP Project	(19,956,093)		(19,956,093)	-
330 MW Shahjibazar Project	(20,860)		(20,860)	-
Construction of 400 MW CCGP Project, Roazan	33,049,061	9,939,355		42,988,416
Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagazi Upazila,Feni	343,145,496			343,145,496
<b>B. DISTRIBUTION</b>	<b>56,463,581,732</b>	<b>11,290,831,403</b>	<b>543,244,208</b>	<b>67,211,168,927</b>
Power Distribution System Development Project, Rajshahi Zone	-	543,244,208	543,244,208	-
Power Distribution System Development Project, Sylhet Zone	12,073,687,707	1,512,411,775		13,586,099,482
5 Town Power Distribution Project- WZPDCL	3,152,892,076			3,152,892,076
Power Distribution System Development Project, Chittagong Zone	-			-
Power Distribution System Development Project, Rangpur Zone	12,420,503,584	1,399,995,600		13,820,499,184



Particulars	Balance as on 30 June 2022	Addition/ adjustment during the year	Transferred/ Capitalized to PPE during the year	Balance as on 30 June 2023
	Taka	Taka	Taka	Taka
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island Project	1,918,442,925	1,192,011,712		3,110,454,637
Smart Pre-Payment Metering Project In Distribution Zones of BPDB	-	469,829,011		469,829,011
Pre-Payment Metering Project Distribution Zone Cumilla & Mymensing	1,270,283,968	8,052,838		1,278,336,806
Development of Power Distribution System in Three hilly Districts, Project	-			-
Power Distribution System Development Project, Cumilla Zone	7,800,841,622	2,369,827,168		10,170,668,789
Power Distribution System Development Project, Mymensing Zone	8,139,058,693	2,618,822,172		10,757,880,864
Pre Payment Metering Project, Rajshahi Zone (Phase-2)	446,725,125			446,725,125
Pre Payment Metering Project, Chittagong Zone (Phase-2)	638,419,524			638,419,524
Pre Payment Metering Project, Mymensing Zone (Phase-2)	559,744,956			559,744,956
Pre Payment Metering Project, Cumilla Zone (Phase-2)	533,897,891			533,897,891
Pre Payment Metering Project, Sylhet Zone (Phase-2)	299,527,836			299,527,836
Pre Payment Metering Project, Rangpur Zone (Phase-2)	755,870,678			755,870,678
Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2), Chittagong	-			-
Power Distribution System Development Project Chittagong Zone ( Phase-2)	6,453,685,148	1,176,636,919		7,630,322,067
<b>B. MISCELLANEOUS</b>	<b>137,509,473</b>	<b>36,405,856</b>	<b>134,755,676</b>	<b>39,159,653</b>
Bangladesh Power Management Institute Construction Project	8,173,221	30,986,432	-	39,159,653
IVVR Project (PH-2)	129,336,253	5,419,423.13	134,755,676	-
<b>Total as on 30 June 2023</b>	<b>149,548,829,709</b>	<b>25,125,195,272</b>	<b>724,355,387</b>	<b>173,949,669,593</b>
<b>Total as on 30 June 2022</b>	<b>176,979,505,645</b>	<b>32,556,112,362</b>	<b>59,986,788,298</b>	<b>149,548,829,709</b>



Bangladesh Power Development Board  
Schedule of Capital work in progress

Statement of Interest During Construction (IDC)  
For the year ended June 30, 2023

Schedule-B

SL. No.	Name of Scheme/Projects	IDC Local	IDC Foreign
<b>Generation:</b>			
1	Ghorashal 4th unit Re powering	19,755,000.00	663,544,433.53
2	Ghorashal 3rd unit Re powering	6,000,000.00	-
3	Saidpur 150 MW HSD Based SCPP Project	19,744,000.00	41,859,485.66
4	Khulna 330 MW CCPP	64,926,000.00	1,019,609,011.39
	<b>Sub-total (Generation)</b>	<b>110,425,000</b>	<b>1,725,012,931</b>
<b>Transmission:</b>			
	<b>Sub-total (Transmission)</b>	-	-
<b>Distribution:</b>			
1	Power Distribution System Development Project, Sylhet Zone	142,379,000	-
2	Power Distribution System Development Project, Rangpur zone,	142,145,000	-
3	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island Project	31,988,000	-
4	Pre-Payment Metering Dis.Zone Cumilla & Mymensing	719,000	-
5	Smart Pre-Payment Metering Project In Distribution Zones of BPDB, Dhaka	-	64,167
6	Power Distribution System Development Project, Cumilla Zone	75,343,000	-
7	Power Distribution System Development Project, Mymensing Zone	107,207,000	-
8	Power dist. System development project, CTG Zone (Phase-2)	82,479,000	-
	<b>Sub-total (Distribution)</b>	<b>582,260,000</b>	<b>64,167</b>
<b>Miscellaneous:</b>			
1	Bangladesh Power Management Institute Construction project	-	-
2	IVVR, Project (PH-2)	-	-
	<b>Sub-total (Miscellaneous)</b>	-	-
	<b>Total as on 30 June 2023</b>	<b>692,685,000</b>	<b>1,725,077,098</b>
	<b>Total as on 30 June 2022</b>	<b>956,638,000</b>	<b>766,664,515</b>



Schedule-C

Bangladesh Power Development Board  
Schedule of Investment in Saving Certificates (SCs)  
As on 30 June 2023

Particulars	Balance as on 30 June 2022	New Investment during the year	Encashed during the year	Balance as on 30 June 2023
	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 -	2,000,000,000 -	- -	2,500,000,000 -
(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 -
<b>Total as on 30 June 2023</b>	<b>500,080,000</b>	<b>2,000,000,000</b>	<b>-</b>	<b>2,500,080,000</b>
<b>Total as on 30 June 2022</b>	<b>80,000</b>	<b>500,000,000</b>	<b>-</b>	<b>500,080,000</b>



Schedule-D

Bangladesh Power Development Board  
Schedule of Investment in Fixed Deposit Receipts (FDRs)  
As on 30 June 2023

Particulars	Balance as on 30 June 2022	Adjustment made during the year	New Investment during the year	Encashed during the year	Transferred during the year	Balance as on 30 June 2023
	Taka	Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(2+3+4-5-6)
Pension & Gratuity Fund	18,411,896,090	-	1,949,740,590	2,818,109,285	-	17,543,527,395
Central GPF/CPF Account	4,840,095,150	-	9,062,538,120	1,780,184,625	-	12,122,448,644
Assets Insurance Fund	491,747,383	-	319,126,735	500,016,033	-	310,858,085
Depreciation Account of BPDB	2,896,518,332	-	171,627,766	2,243,698,720	-	824,447,378
Consumer Security Deposit Account	2,037,081,552	-	1,674,799,905	444,943,629	-	3,266,937,828
Endowment Fund	499,999,999	-	28,050,000	28,050,000	-	500,000,000
Central Contractor Security Deposit Accounts	189,285,754	-	8,545,939	197,831,693	-	-
Deposit Works	-	-	631,755,828	-	-	631,755,828
FDR transferred in from Trustee Board	81,043,835	-	4,218,108	-	-	85,261,943
Bangladesh Power Development Board-EF	2,189,372,561	-	-	-	-	2,189,372,561
Bangladesh Power Development Board-EF (Development)	-	-	1,567,589,524	-	-	1,567,589,524
Bangladesh Power Development Board-(Central Development)	-	-	5,862,702,422	2,072,718,234	-	3,789,984,187
<b>Sub-total (Finance)</b>	<b>31,637,040,657</b>	<b>-</b>	<b>21,280,694,936</b>	<b>10,085,552,219</b>	<b>-</b>	<b>42,832,183,373</b>
Adjustments	-	-	-	-	-	-
	<b>31,637,040,657</b>	<b>-</b>	<b>21,280,694,936</b>	<b>10,085,552,219</b>	<b>-</b>	<b>42,832,183,373</b>
Fixed deposit by RAO's/Trustee Board-Contractors Security Deposit, Labour Welfare & Others	273,210,215	-	15,094,933	187,500	-	288,117,648
<i>* Opening balance adjusted for Savings certificates included in RAO, Khulna's FDR balance, which is shown in a separate schedule of investment in Saving Certificates (SCs) (See Schedule -D)</i>	(80,000)	-	-	-	-	(80,000)
	<b>273,130,215</b>	<b>-</b>	<b>15,094,933</b>	<b>187,500</b>	<b>-</b>	<b>288,037,648</b>
<b>Total as on 30 June 2023</b>	<b>31,910,170,872</b>	<b>-</b>	<b>21,295,789,869</b>	<b>10,085,739,719</b>	<b>-</b>	<b>43,120,221,021</b>
<b>Total as on 30 June 2022*</b>	<b>44,528,854,604</b>	<b>88,198,762</b>	<b>5,074,888,910</b>	<b>17,700,727,570</b>	<b>81,043,835</b>	<b>31,910,170,872</b>



**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**  
**As on 30 June 2023**

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023			Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment						

1	Bangladesh Krishi Bani	Local Principal Office	675262/20516	32,220,843	2,032,869			2,155,652	107,783	34,253,712	
2	Karwan Bazar Branch Ltd.	Karwan Bazar Branch	3118-01-12942	148,271,667	9,592,349			507,492	963,434	157,864,016	
3	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-0013219	281,377,338	18,255,253			19,268,688	963,434	299,632,592	
4	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12979	284,829,686	18,479,839			19,505,115	975,256	303,309,546	
5	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12916	286,220,044	18,024,618			19,025,799	951,290	304,245,552	
6	Basic Bank Ltd.	Karwan Bazar Branch	093764/3118-01-0008932	300,888,338	19,524,618			20,604,861	1,030,243	320,412,956	
7	Basic Bank Ltd.	Karwan Bazar Branch	058598/3118-01-0012206	388,878,034	25,249,131			26,630,665	1,331,533	414,127,165	
8	Basic Bank Ltd.	Bassundhara Branch	4918-01-0005474	140,451,197	8,818,929			9,335,715	466,786	149,270,126	
9	Basic Bank Ltd.	Cantonment Branch Dhaka	6418-01-0003241	285,005,845	18,491,320			19,517,179	975,839	303,497,165	
10	Basic Bank Ltd.	Mipur Branch	2218-01-0016769	214,430,763	13,659,581			14,431,138	721,557	228,090,344	
11	Basic Bank Ltd.	Babubazar Branch	2318-01-0005111	256,942,500	16,645,717			17,574,439	878,722	273,588,216	
12	Basic Bank Ltd.	Babubazar Branch	2318-01-0005062	569,136,185	36,976,530			38,975,295	1,948,765	606,112,715	
13	Basic Bank Ltd.	Babubazar Branch	2318-01-0005021	714,880,396	45,095,225			47,321,290	2,376,064	759,975,621	
14	Basic Bank Ltd.	Dilkusha Branch	1518-01-0010602	72,846,170	4,688,443			4,987,835	249,392	77,534,613	
15	Basic Bank Ltd.	Dilkusha Branch	1518-01-0010511	771,617,551	50,149,747			52,841,839	2,642,092	821,767,298	
16	Basic Bank Ltd.	Islampur Branch	3918-01-0005737	142,307,066	9,207,493			9,744,730	487,236	151,514,559	
17	Basic Bank Ltd.	Islampur Branch	3918-01-0005693	150,424,417	9,735,599			10,300,631	515,032	160,160,016	
18	Basic Bank Ltd.	Islampur Branch	3918-01-0005881	281,403,319	17,810,117			18,800,124	940,006	299,213,436	
19	Basic Bank Ltd.	Islampur Branch	3918-01-0005118	1,965,269,328	124,987,773			131,618,708	6,580,935	2,090,257,101	
20	Basic Bank Ltd.	Moulvi Bazar Branch	1018-01-0004007	531,335,364	33,516,638			35,333,303	1,766,665	565,052,001	
21	Basic Bank Ltd.	Moulvi Bazar Branch	1018-01-0003996	1,436,492,921	90,666,428			95,490,977	4,774,549	1,527,159,349	
22	Basic Bank Ltd.	Shamoli Branch	094903/5518-01-0005617	34,820,315	2,183,720			2,314,442	115,722	37,004,035	
23	Basic Bank Ltd.	Dhamondi Branch	2818-01-0010286	141,924,466	8,911,969			9,433,651	471,683	150,836,434	
24	Basic Bank Ltd.	Dhamondi Branch	2818-01-0010111	146,776,448	9,218,381			9,756,190	487,810	155,994,828	
25	Basic Bank Ltd.	Santinagar Branch	110983/0918-00-0018294	58,069,037	3,616,338			3,859,303	192,965	61,685,375	
26	Basic Bank Ltd.	Bangshal Branch	085163/0618-01-0010776/2017	141,065,942	8,857,751			9,376,580	488,829	149,923,694	
27	Janata Bank Ltd.	Moghabazar Corp. Branch	0726168	669,586,770	45,227,865	1,014,814,435		47,713,542	2,385,677	748,829,694	
28	Janata Bank Ltd.	WAPDA Corp. Branch	0817090/3761 (0100216898146)	550,568,244	36,847,423			38,786,761	1,939,338	587,415,667	
29	Janata Bank Ltd.	WAPDA Branch	0817108/3779	1,176,672,284	4,955,856			5,216,690	260,835	1,181,628,140	
30	Rupali Bank Ltd.	Bangshal Road Branch	075166/5139	-	523,644,765			18,503,548	925,177	523,644,765	
31	Rupali Bank Ltd.	Rupali Sadan Corp. Motihel	0184056/35/716	278,482,241	12,928,659	291,410,900		13,714,378	685,719	-	
32	Rupali Bank Ltd.	Rupali Sadan Corp. Motihel	0184057/35/717	283,164,315	13,147,708	296,312,023		13,944,956	697,248	-	
33	Rupali Bank Ltd.	Rupali Sadan Corp. Motihel	0184061/35/721	438,156,377	20,428,358	458,584,735		21,608,798	1,080,440	-	
34	Rupali Bank Ltd.	Rupali Sadan Corp. Motihel	0184205/35/863	36,275,970	1,667,155	37,943,125		1,786,479	89,324	-	
35	First Security Islami Bank Ltd.	Bishawa Rd. Branch	1202430001731-2	77,616,205	5,647,129			5,996,978	299,849	83,263,334	
36	First Security Islami Bank Ltd.	Bishawa Rd. Branch	12024300019556.00	6,879,564	6,879,307			7,294,007	634,700	101,276,871	
37	First Security Islami Bank Ltd.	Bishawa Rd. Branch	12024300019567.00	186,315,975	12,783,606			13,509,058	675,453	199,299,581	
38	First Security Islami Bank Ltd.	Bishawa Rd. Branch	1202430001711-3	251,864,111	18,437,275			19,460,289	973,014	270,301,386	
39	First Security Islami Bank Ltd.	Bishawa Rd. Branch	12024300019568.00	371,866,323	25,538,806			26,935,585	1,346,779	397,405,128	
40	First Security Islami Bank Ltd.	Diamondi Model Branch	1601121/02902430000020	32,824,201	1,124,988	33,949,190		1,199,988	59,999	-	
41	National Bank Ltd.	New Eskaton Branch	0715302/111004299516	32,824,164	2,410,127			2,536,976	126,849	35,234,291	
42	National Bank Ltd.	Dilkusha Branch	1999005646678		105,612,205					105,612,205	
43	National Bank Ltd.	Dilkusha Branch	1999005646694		100,000,000					100,000,000	
44	NRB Global Bank Ltd.	Gulshan Branch	0462771/0124200040190	88,838,808	4,527,469	93,366,277		5,034,178	251,709	-	
45	NRB Global Bank Ltd.	Gulshan Branch	0462768/0124200040027	89,056,018	6,538,972			6,883,128	344,156	95,594,989	



**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**

As on 30 June 2023

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
46	NRB Global Bank Ltd	Gulshan Branch	0452770/0124200003824	191,660,993	13,951,213	205,612,206	14,859,172	742,959	742,959	(0)	
47	NRB Global Bank Ltd	Gulshan Branch	0453893/0124200009442	312,863,292	22,972,105	24,181,163	1,209,058	335,835,397	335,835,397		
48	NRB Global Bank Ltd	Gulshan Branch	0453894/0124200009439	373,244,387	12,872,008	386,116,395	13,807,377	630,369	630,369		
49	NRB Global Bank Ltd	Nayapalan Branch	474823.00	33,224,753	2,348,031	35,572,784	2,471,611	35,572,784	35,572,784		
50	NRB Global Bank Ltd	Nayapalan Branch	474824.00	40,330,084	2,850,173	43,180,256	3,000,182	43,180,256	43,180,256		
51	NRB Global Bank Ltd	Nayapalan Branch	474825.00	47,213,137	3,336,606	50,549,744	3,512,217	50,549,744	50,549,744		
52	NRB Global Bank Ltd	Nayapalan Branch	474826.00	19,054,579	1,346,609	20,401,187	1,417,483	20,401,187	20,401,187		
53	NRB Global Bank Ltd	Mohakhali Branch	478718.00	30,226,475	2,093,503	32,319,977	2,203,687	32,319,977	32,319,977		
54	Global Islami Bank Ltd	Pantheopath Moshia Branch	0562629 (124000024273)	30,935,301	2,173,568	33,108,869	2,287,966	33,108,869	33,108,869		
55	Union Bank Ltd.	Mirpur Branch	0116814 (0432030005132)	32,844,430	2,387,833	35,232,263	2,529,298	35,232,263	35,232,263		
56	Union Bank Ltd.	Mirpur Branch	017249/0432030005975	32,844,430	2,387,833	35,232,263	2,529,298	35,232,263	35,232,263		
57	Union Bank Ltd.	Gulshan Branch	0244374 (002-203003852-6)	41,093,524	2,847,822	43,941,346	3,013,497	43,941,346	43,941,346		
58	Union Bank Ltd.	Gulshan Branch	002-203001147-1	41,093,524	2,847,822	43,941,346	3,013,497	43,941,346	43,941,346		
59	Union Bank Ltd.	Gulshan Branch	002-203000345-9	55,961,869	4,043,150	60,005,019	4,308,579	60,005,019	60,005,019		
60	Union Bank Ltd.	Gulshan Branch	002-203000246-9	58,555,626	4,232,948	62,788,574	4,508,366	62,788,574	62,788,574		
61	Union Bank Ltd.	Gulshan Branch	002-203000648-6	115,853,757	8,425,737	124,279,493	8,921,828	124,279,493	124,279,493		
62	Union Bank Ltd.	Gulshan Branch	002-203001187-5	140,537,932	9,739,833	150,277,765	10,305,088	150,277,765	150,277,765		
63	Union Bank Ltd.	Gulshan Branch	002-203000584-5	229,599,080	16,030,881	245,629,960	16,890,401	245,629,960	245,629,960		
64	Union Bank Ltd.	Gulshan Branch	002-203000242-5	335,463,249	23,446,338	358,909,587	24,696,146	358,909,587	358,909,587		
65	Union Bank Ltd.	Gulshan Branch	002-203000533-8	436,320,679	31,875,890	468,196,569	33,606,200	468,196,569	468,196,569		
66	Union Bank Ltd.	Gulshan Branch	002-203001123-4	557,593,783	40,750,044	598,343,827	2,147,371	598,343,827	598,343,827		
67	Union Bank Ltd.	Gulshan Branch	002-203000954-6	556,028,228	38,689,026	594,717,254	40,777,923	594,717,254	594,717,254		
68	NRBC Bank	Principal Branch	0244377/0101 70300007771	-	93,366,277	93,366,277	-	-	93,366,277		
69	Bangladesh Krishi Bal	Local Principal Office	674352/19691	575,139,007	22,515,726	28,269,658	5,633,932	17,543,527,395	17,543,527,395		
70	Bangladesh Krishi Bal	Local Principal Office	675024/20299	108,475,450	4,165,493	1,066,373	5,331,866	1,066,373	1,066,373		
71	Bangladesh Krishi Bal	Local Principal Office	675025/20300	542,710,508	21,240,566	26,675,708	5,335,142	26,675,708	26,675,708		
72	Bangladesh Krishi Bal	Local Principal Office	675274/20258	155,417,863	6,011,371	1,527,843	7,639,214	1,527,843	1,527,843		
73	Bangladesh Krishi Bal	Zorine Branch	259885/5020	35,466,704	1,417,679	36,884,383	1,809,599	361,920	361,920		
74	Basic Bank Ltd.	Karwan Bazar Branch	118599/3118-01-0016364	34,816,666	1,407,210	379,652	1,796,512	379,652	379,652	0	
75	Basic Bank Ltd.	Karwan Bazar Branch	118600/3118-01-0016370	23,195,694	927,520	239,380	1,196,900	239,380	239,380		
76	Basic Bank Ltd.	Dilkusha Branch	1518-01-0006746	14,058,526	528,315	139,579	697,894	139,579	139,579		
77	Jamta Bank Ltd.	Dhaka Sheraton Hotel Corp. Branch	0597155/0100173635103	59,087,588	2,223,315	563,829	2,819,143	563,829	563,829		
78	Jamta Bank Ltd.	Moghbarar Corp. Branch	0726169	57,300,121	2,344,894	271,655	2,716,549	271,655	271,655		
79	Jamta Bank Ltd.	Moghbarar Corp. Branch	0726172	290,994,974	12,484,224	1,398,247	13,982,471	1,398,247	1,398,247		
80	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184206/35/864	45,501,883	1,984,886	106,047	2,120,933	106,047	106,047		
81	Dutch Bangla Bank Ltd	For Ex. Branch, Motijheel	104859/243000883-0	10,315,000	543,085	60,343	603,428	60,343	60,343	10,858,085	
82	First Security Islami B	Bishawa Rd. Branch	0144896/243000884-7	18,765,493	575,984	65,665	656,649	65,665	65,665		
83	First Security Islami B	Bishawa Rd. Branch	0144897/243000884-7	7,013,293	217,871	24,541	245,412	24,541	24,541		
84	National Bank Ltd	Dharmondi Extension Branch	0771533/1205003930569	23,254,723	1,109,012	126,557	1,265,569	126,557	126,557		
85	National Bank Ltd	Dharmondi Extension Branch	0771588/1205004388711	32,335,921	1,583,378	179,264	1,792,642	179,264	179,264		
86	National Bank Ltd	Dilkusha Branch	0773107/1999004246057	32,829,430	1,459,942	372,486	1,862,428	372,486	372,486		
87	National Bank Ltd.	Rokeya Sarani Branch	0492980/1127004247920	32,824,252	1,560,459	176,718	1,767,177	176,718	176,718		
88	National Bank Ltd	Rokeya Sarani Branch	0830014 /1127004390325	32,315,083	1,536,021	174,002	1,740,023	174,002	174,002		
89	National Bank Ltd	Motijheel Branch	0745586/105800531285	-	51,572,160	393,040	1,965,200	393,040	393,040	51,572,160	
90	NRB Global Bank Ltd	Banani Branch	0552014 (0124200412618)	35,837,509	1,063,295	36,900,805	1,241,439	124,144	124,144	-	



**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**  
**As on 30 June 2023**

Schedule-D

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
91	The Farmers Bank Ltd	Head Office, Gulshan	124200058127.00	(0)						(0)	
92	The Farmers Bank Ltd	Head Office, Gulshan	124200046826.00	420,319,649	19,988,971		22,209,968	2,220,997		440,308,620	
93	The Farmers Bank Ltd	Imamgonj Branch	0006398/15/061270	29,638,571	1,264,564		1,405,071	140,507		30,903,135	
94	The Farmers Bank Ltd	Imamgonj Branch	0006394/061019	37,494,561	1,599,748		1,777,498	177,750		39,094,310	
95	The Farmers Bank Ltd	Imamgonj Branch	124200049203.00	241,410,992	10,300,076		11,444,529	1,144,453		251,711,068	
	<b>Sub-Total of Depreciation Fund</b>			<b>2,896,518,331</b>	<b>171,627,766</b>	<b>2,243,698,720</b>	<b>-</b>	<b>145,033,479</b>	<b>22,403,713.35</b>	<b>824,447,377</b>	
96	Basic Bank Ltd.	Karwan Bazar Branch	218660/3118-01-0019831		91,549,688		1,631,250	81,563		91,549,688	
97	Basic Bank Ltd.	Banani Branch	231261/4718-01-0007562		508,609,375		9,062,500	453,125		508,609,375	
98	Basic Bank Ltd.	Uttara Branch	223937/2618-01-0015628		305,165,625		5,437,500	271,875		305,165,625	
99	Basic Bank Ltd.	Mirpur Branch	214759/2218-01-0023841		203,443,750		3,625,000	181,250		203,443,750	
100	Basic Bank Ltd.	Cantonment Branch Dhaka	6418-01-0003192	144,544,897	9,695,170		10,258,074	512,904		154,240,067	
101	Basic Bank Ltd.	Gulshan Branch	2118-01-0008478	288,790,604	19,241,249		20,306,578	1,015,329		308,031,853	
102	Basic Bank Ltd.	Moulavi Bazar Branch	1018-01-0004348	144,366,151	9,683,118		10,245,388	512,269		154,049,270	
103	Basic Bank Ltd.	Moulavi Bazar Branch	211168/1018-01-0007056/2023	-	203,443,750		3,625,000	181,250		203,443,750	
104	Basic Bank Ltd.	Shamoli Branch	229537/5318-01-0011359		305,165,625		5,437,500	271,875		305,165,625	
105	Basic Bank Ltd.	Main Branch	202360/0218-01-0032801		508,609,375		9,062,500	453,125		508,609,375	
106	Basic Bank Ltd.	Main Branch Motijheel	218-01-0018967	360,993,056	24,289,369		25,620,388	1,281,019		385,282,425	
107	Janata Bank Ltd.	WAPDA Branch	0817086/3757	992,555,207	13,024,508	1,005,579,715	14,560,564	1,456,056		-	
108	Janata Bank Ltd.	WAPDA Corp. Branch	0817134/3805	345,000,000	26,059,665		27,431,227	1,371,561		371,059,665	
109	Janata Bank Ltd.	Dhaka University Corp. Branch	0902491	-	53,068,692					53,068,692	
110	Rupali Bank Ltd.	Ramna Corp. Branch	0401060/51/105/749	50,000,000	3,068,692	53,068,692	3,335,465	166,773		-	
111	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184139/35/797	1,117,985,987	74,770,781		78,758,717	3,937,936		1,192,756,768	
112	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184140/35/798	1,117,985,987	74,770,781		78,758,717	3,937,936		1,192,756,768	
113	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184276/35/933		1,577,853,229		82,003,399	4,100,170		1,577,853,229	
114	Dutch Bangla Bank Ltd	B.B Road Branch, N.gonj	108809/98	56,986,719	2,974,707		3,131,270	156,564		59,961,426	
115	First Security Islami B	Dilkusha Branch	1388283/ (010124300112850)	55,695,366	2,677,340	58,372,706	2,923,516	146,176		-	
116	National Bank Ltd.	Dilkusha Branch	1999005646621		190,000,000					190,000,000	
117	National Bank Ltd.	Dilkusha Branch	1999005646633		160,000,000					160,000,000	
118	National Bank Ltd.	Dilkusha Branch	1999005646643		30,000,000					30,000,000	
119	National Bank Ltd.	Dilkusha Branch	1999005646657	(0)	900,000,000					900,000,000	
120	National Bank Ltd.	Dilkusha Branch	1999005646664		170,000,000					170,000,000	
121	National Bank Ltd.	Dilkusha Branch	1999005648564		40,000,000					40,000,000	
122	Union Bank Ltd.	Mirpur Branch	0117099 (0432030005569)	33,436,199	2,285,425		2,421,500	121,075		35,721,624	
123	Union Bank Ltd.	Mirpur Branch	0157102 (0432030005582)	22,280,257	1,517,711		1,613,380	80,669		23,797,968	
124	Union Bank Ltd.	Mirpur Branch	0157171 (0432030005806)	55,572,088	4,014,629		4,278,557	213,928		59,586,717	
125	Union Bank Ltd.	Mirpur Branch	0157297 (0432030006098)	53,902,631	3,657,592		3,902,729	195,136		57,560,223	
126	Union Bank Ltd.	Gulshan Branch	0244508 (002-203003923-5)		100,000,000					100,000,000	
127	Union Bank Ltd.	Gulshan Branch	002-203003976-4		51,792,262					51,792,262	
128	Union Bank Ltd.	Gulshan Branch	002-203003970-7		390,000,000					390,000,000	
129	Union Bank Ltd.	Gulshan Branch	002-203003971-8		430,000,000					430,000,000	
130	Union Bank Ltd.	Gulshan Branch	002-203003974-2		305,685,625					305,685,625	
131	Union Bank Ltd.	Gulshan Branch	002-203003975-3		305,685,625					305,685,625	
132	IFIC Bank Ltd.	Principal Branch	1440384		207,571,250		8,075,000	403,750		207,571,250	
133	Community Bank BD	Gulshan Branch	'0015501		90,000,000					90,000,000	



**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**  
**As on 30 June 2023**

Schedule-D

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
134	Meghna Bank Ltd.	Banani Branch	1120-285-000000-37			50,000,000				50,000,000	
135	Meghna Bank Ltd.	Banani Branch	1120-285-000000-38			50,000,000				50,000,000	
136	NRBC Bank	Banani Branch	0215742/0121 70300000923			305,685,625	305,685,625	6,037,500	301,875	0	
137	NRBC Bank	Principal Branch	0244339/0101 70300007747			305,685,625	305,685,625	6,037,500	301,875	0	
138	NRBC Bank	Principal Branch	0244415/010170300007788			450,000,000				450,000,000	
139	NRBC Bank	Uttara Branch	0200592/010870300002601			450,000,000				450,000,000	
140	Meghna Bank Ltd.	Motijheel Branch	110327400000006			51,792,262	51,792,262	1,955,012	97,751	(0)	
	<b>Sub-Total of Central GPF</b>			<b>4,840,095,150</b>	<b>9,062,538,120</b>	<b>1,780,184,625</b>	-	<b>429,535,731</b>	<b>22,204,815</b>	<b>12,122,448,645</b>	
141	Bangladesh Krishi Bank	Local Principal Office	675024/20299	434,151,743		10,791,886	444,943,629	13,552,358	2,710,472	-	
142	Janata Bank Ltd.	WAPDA Branch	0817083/3754	1,117,159,337		138,221,725		153,579,695	15,357,969	1,255,381,062	
143	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	208919/312170	401,630,652		24,010,376		26,733,751	2,673,375	425,641,028	
144	Rupali Bank Ltd.	Bangshal Road Branch	075185/52/19	-		200,000,000				200,000,000	
145	Dutch Bangla Bank Ltd.	L/ Office, Motijheel	101060/8091	(0)						(0)	
146	Dutch Bangla Bank Ltd.	Shanti Nagar Branch	106025/756	22,530,232		709,703		788,559	78,856	23,239,935	
147	First Security Islami Bank	Bishawa Rd. Branch	0144519/24300006536	61,609,588		4,353,306		4,892,562	489,256	65,962,894	
148	National Bank Ltd.	Motijheel Branch	0745587/1058005351290			464,149,440		17,686,800	3,537,360	464,149,440	
149	Union Bank	Gulshan Branch	002-203003973-1			420,000,000				420,000,000	
150	EXIM Bank Ltd.	Karwan Bazar Branch	1127965/0121001716386			103,073,200		3,841,500	768,300	103,073,200	
151	Community Bank BD	Gulshan Branch	0015225			103,139,869		3,924,836	784,967	103,139,869	
152	IFIC Bank Ltd.	Principal Branch	1440385			206,350,400		8,063,000	1,612,600	206,350,400	
	<b>Sub-Total of Consumer Security Deposit</b>			<b>2,037,081,552</b>	<b>1,674,799,905</b>	<b>444,943,629</b>	-	<b>233,063,060.49</b>	<b>28,013,155</b>	<b>3,266,937,828</b>	
153	Rupali Bank Ltd.	Local Office, Motijheel	002387/39/16	189,285,754		8,545,939	197,831,693	10,807,424	2,161,485	-	
	<b>Sub-Total of Contractor Security Deposit</b>			<b>189,285,754</b>	<b>8,545,939</b>	<b>197,831,693</b>	-	<b>10,807,424</b>	<b>2,161,485</b>	-	
154	Bangladesh Krishi Bank	Local Principal Office	675106/20381	481,432,383		18,583,650	500,016,033	23,354,563	4,670,913	-	
155	Dutch Bangla Bank Ltd.	For Ex. Branch, Motijheel	106325/1758	10,315,000		543,085		603,428	60,343	10,858,085	
156	First Security Islami Bank	Corporate Office	28124300003178			300,000,000				300,000,000	
	<b>Sub-Total of Assets Insurance Fund</b>			<b>491,747,383</b>	<b>319,126,735</b>	<b>500,016,033</b>	-	<b>23,957,990</b>	<b>4,731,255</b>	<b>310,858,085</b>	
157	National Bank Ltd.	Motijheel Branch	1058005327354			391,755,828		14,694,785	2,938,957	391,755,828	
158	Union Bank Ltd.	Gulshan Branch	002-203003972-9			240,000,000				240,000,000	
	<b>Sub-Total of Deposit Works</b>			-	<b>631,755,828</b>	-	-	<b>14,694,785</b>	<b>2,938,957</b>	<b>631,755,828</b>	
159	Janata Bank Ltd.	WAPDA Branch	0817113/3784	500,000,000		28,050,000	28,050,000	33,187,500	5,087,500	500,000,000	
	<b>Sub-Total of Endowment Fund</b>			<b>500,000,000</b>	<b>28,050,000</b>	<b>28,050,000</b>	-	<b>33,187,500</b>	<b>5,087,500</b>	<b>500,000,000</b>	
160	HSBC	Main Branch	External Finance LC Margin against Power Import from India	2,189,372,561		-				2,189,372,561	
161	Janata Bank Ltd.	Jatrabari Cor. Branch	0100224424544	15,054,219		846,800		940,889	94,089	15,901,018	
162	Janata Bank Ltd.	Jatrabari Corp. Branch	0100224426202	8,128,630		457,235		508,039	50,804	8,585,865	
163	Janata Bank Ltd.	Abdul Gani Road Branch	0100230421298	14,408,502		749,295		849,217	84,922	15,157,796	
164	Janata Bank Ltd.	Abdul Gani Road Branch	0100229383986	10,000,000		570,000		600,000	30,000	10,570,000	
165	Janata Bank Ltd.	WAPDA Corp. Branch	0100231168146	13,676,565		645,534		806,917	161,383	14,322,099	
166	Janata Bank Ltd.	Fulbaria Branch	0100223569506	14,699,102		705,557		881,946	176,389	15,404,659	
167	Janata Bank Ltd.	Fulbaria Branch	0100223576430	5,076,817		243,687		304,609	60,922	5,320,505	
	<b>Sub-Total of Trustee Board, BPDB</b>			<b>81,043,835</b>	<b>4,218,108</b>	-	-	<b>4,891,617.16</b>	<b>658,508.97</b>	<b>85,261,943</b>	
168	Basic Bank Ltd	Karwan Bazar	3118-01-0019163			104,115,127		5,143,909	978,782	104,115,127	
169	Basic Bank Ltd	Main Branch	0218-01-0031338			1,042,669,978	1,042,669,978	51,493,723	8,723,745	-	
170	Basic Bank Ltd	Babu Bazar	2318-01-0007964			1,042,719,978		51,493,723	8,723,745	1,042,719,978	



**Bangladesh Power Development Board**  
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**As on 30 June 2023**

Schedule-D

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
171	Basic Bank Ltd	Mirpur Branch	2218-01-0022661		1,030,048,257	1,030,048,256		33,498,063	3,349,806	0	
172	Basic Bank Ltd	Mirpur Branch	2218-01-0023349		797,759,126			13,825,844	6,114,975	797,759,126	
173	Basic Bank Ltd	Shantinagar	0918-01-0019949		1,042,719,978			51,493,723	8,723,745	1,042,719,978	
174	Basic Bank Ltd	Main Branch	0218-01-0033145		802,669,978					802,669,978	
<b>Sub-Total of Central Development Fund</b>				-	<b>5,862,702,422</b>	<b>2,072,718,234</b>	-	<b>206,948,984.32</b>	<b>36,614,797</b>	<b>3,789,984,187</b>	
175	Union Bank Ltd.	Gulshan Branch	0022030037345		522,529,841			28,174,802	5,644,960	522,529,841	
176	Union Bank Ltd.	Gulshan Branch	0022030037356		522,529,841			28,174,802	5,644,960	522,529,841	
177	Union Bank Ltd.	Gulshan Branch	0022030037367		522,529,841			28,174,802	5,644,960	522,529,841	
<b>Sub-Total of External Finance Development Fund</b>				-	<b>1,567,589,524</b>	-	-	<b>84,524,405</b>	<b>16,934,881</b>	<b>1,567,589,524</b>	
<b>Total (Finance)</b>				<b>31,637,040,657</b>	<b>21,280,694,936</b>	<b>10,085,552,219</b>	-	<b>2,359,041,315</b>	<b>200,368,884</b>	<b>42,832,183,373</b>	
178	Fixed deposit by RAO's/Trustee Board-Contractors Security Deposit, Labour Welfare & Others			273,130,215	15,094,933	187,500		7,057,084	677,645	288,037,648	
179	Adjustments			-	-	-		-	-	-	
<b>Grand Total</b>				<b>31,910,170,872</b>	<b>21,295,789,869</b>	<b>10,085,739,719</b>	-	<b>2,366,098,399</b>	<b>201,046,529</b>	<b>43,120,221,021</b>	



Bangladesh Power Development Board  
Schedule of Petty Cash Fund  
As at 30 June 2023

SL.No.	Name of RAO	30-Jun-23	30-Jun-22
		Taka	Taka
<b>A</b>	<b>RAO</b>		
1	RAO Bhola	49,000.00	49,000.00
2	RAO Baghabari	58,000.00	58,000.00
3	RAO Bheramara	12,000.00	12,000.00
4	RAO Barapukuria	101,000.00	89,000.00
5	RAO Barishal	17,000.00	17,000.00
6	RAO CES	164,000.00	164,000.00
7	RAO COOAC	383,000.00	393,000.00
8	RAO Cumilla	106,000.00	106,000.00
9	RAO Chandpur	36,000.00	36,000.00
10	RAO Fenchuganj	23,000.00	23,000.00
11	RAO Ghorashal	248,500.00	246,500.00
12	RAO Kaptai	56,500.00	56,500.00
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	116,000.00
17	RAO Noakhali	60,500.00	60,500.00
18	RAO P&D	340,000.00	331,500.00
19	RAO P&Co	210,000.00	200,000.00
20	RAO Rangpur	38,000.00	38,000.00
21	RAO Rawzan	98,000.00	98,000.00
22	RAO Shahjibazar	102,000.00	93,000.00
23	RAO Shikalbaha	116,000.00	116,000.00
24	RAO Siddhirganj	100,000.00	100,000.00
25	RAO Sylhet	173,500.00	173,500.00
26	RAO Tongi	60,500.00	60,500.00
27	RAO Tangail	67,000.00	67,000.00
28	RAO Bibiyana	91,000.00	91,000.00
		<b>3,116,500.00</b>	<b>3,085,000.00</b>
<b>B</b>	<b>Projects</b>		
1	IVVR (Phase II)	-	15,000.00
2	Khulna 330MW CCPP	10,000.00	10,000.00
3	Moheshkhali 2-600*700 MW Coal Based Power Plant Const.	15,000.00	15,000.00
4	Ghorashal 4th unit Re-powering Project	10,000.00	10,000.00
5	Ghorashal 3th unit Re-powering Project	15,000.00	15,000.00
6	Ctg. & Khulna 1300*2 MWTPSC Project	15,000.00	15,000.00
7	Shahjibazar 100 MW GTPPP	8,000.00	8,000.00
8	Saidpur 150 M.W. SCPP Project	10,000.00	10,000.00
9	Power Dist. System Development Sylhet	12,000.00	12,000.00
10	Power Dist. System Development Rangpur	-	15,000.00
11	Power Dist. System Development Project, CTG Zone (Phase-2)	12,000.00	12,000.00
12	Construction of 400 MW Combined Cycle Power Plant ,Roazan, Ctg.	15,000.00	15,000.00
13	Smart Pre-Payment Metering Project in Distribution Zones	15,000.00	-
14	Pre-payment Metering Cumilla & Mymensingh	12,000.00	12,000.00
15	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island	10,000.00	10,000.00
16	Power Distribution System Development Project,Cumilla Zone	15,000.00	15,000.00
17	Ghorashal 6th unit Re-powering Project	10,000.00	10,000.00
18	Bangladesh Power Management Institute Construction Project	6,000.00	6,000.00
19	Power Dist. System Development Project, Mymensingh Zone	15,000.00	15,000.00
		<b>205,000.00</b>	<b>220,000.00</b>
	<b>Total (A+B)</b>	<b>3,321,500.00</b>	<b>3,305,000.00</b>



Schedule-F

Bangladesh Power Development Board  
Schedule of Cash at Bank  
As at 30 June 2023

Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	Taka	Taka
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A. Central Development Bank			
Agromi Bank Local Office Br, Dhaka	STD-0200000083782	27,188,765	1,938,584,327
Rupali Bank Rupali Sadan Br, Dhaka	SND-240000438	-	5,225,581
Basic Bank, Main Bra	STD-0001729	-	1,906,169,981
Janata Bank Abdul Gani Road Br, Dhaka	SND-004001204	4,401,297,867	5,419,179,220
<b>Total of Central Development Bank</b>			

B: Central Revenue Collection Bank			
AB Bank Ltd, North South Road Branch, Dhaka	NA-4010-063671-430	12,066,003	25,109,139
AB Bank Ltd, North South Road Branch, Dhaka	SND-0026024000193	155,249,944	155,249,944
Rupali Bank Ltd, Rupali Sadan Corporate Branch, Dhaka	NA-4004-763262-430	131,156,313	131,156,313
AB Bank Ltd, North South Road Branch, Dhaka	NA-4010-773848-430	0	0
AB Bank Ltd, North South Road Branch, Dhaka	STD-0100004052590	128,206,983	128,206,983
Janata Bank Ltd, Local Office Branch, Dhaka	CD-0100001356768	22,144,040	22,144,040
Janata Bank Ltd, WAPDA Corporate Branch, Dhaka	SND-01000114145642	46,903,604	46,903,604
Janata Bank Ltd, WAPDA Corporate Branch, Dhaka	SND-01000211114881	250,687,164	250,687,164
Rupali Bank Ltd, Rupali Sadan Corporate Branch, Dhaka	SND-00260274000094	67,549,890	67,549,890
Sonali Bank Ltd, WAPDA Corporate Branch, Dhaka	SND-1619636000435	48,848,681	48,848,681
Sonali Bank Ltd, Local Office Branch, Dhaka	CD-0002633102183	105,522	105,522
Sonali Bank Ltd, WAPDA Corporate Branch, Dhaka	SNS-1619630300093	734,260,351	734,260,351
Standard Chartered Bank Ltd, Uttara Branch, Dhaka	STD-02-2260654-01	808,616	808,616
The HSBC Bank Ltd, Management Office, Tejgaon Industrial Area, Dhaka	STD-001-12345-069	50,112,230	50,112,230
UCBL, Elephant Road Branch, Dhaka	SND-0171301000000386	1,097,383,677	1,097,383,677
UCBL, Elephant Road Branch, Dhaka	SND-0171301000000411	3,990,818	3,990,818
Sonali Bank Ltd, WAPDA Corporate Branch, Dhaka	SNS-161963030002127	71,449,956	71,449,956
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-0100023625621	83,236,749	83,236,749
BRAC Bank Ltd, Bashabo Branch	STD-1014987840041	2,243,261	2,243,261
Agromi Bank Ltd, Hatkhola Branch, Dhaka	SND-0200017711629	64,826,692	64,826,692
Sonali Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-16196303000123	956,864,924	956,864,924
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-01000231042738	5,920,172	5,920,172
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-0100233907230	3,193,879	3,193,879
National Bank Ltd, Motijheel Branch, Dhaka	PSA-10580505537908	24,343,422	24,343,422
<b>Total of Central Revenue Collection Bank</b>			

C: Central Miscellaneous Collection Bank			
AB Bank Ltd, North South Road Branch, Dhaka	NA-4010-063671-430	12,066,003	25,109,139
AB Bank Ltd, North South Road Branch, Dhaka	SND-0026024000193	155,249,944	155,249,944
Rupali Bank Ltd, Rupali Sadan Corporate Branch, Dhaka	NA-4004-763262-430	131,156,313	131,156,313
AB Bank Ltd, North South Road Branch, Dhaka	NA-4010-773848-430	0	0
AB Bank Ltd, North South Road Branch, Dhaka	STD-0100004052590	128,206,983	128,206,983
Janata Bank Ltd, Local Office Branch, Dhaka	CD-0100001356768	22,144,040	22,144,040
Janata Bank Ltd, WAPDA Corporate Branch, Dhaka	SND-01000114145642	46,903,604	46,903,604
Janata Bank Ltd, WAPDA Corporate Branch, Dhaka	SND-01000211114881	250,687,164	250,687,164
Rupali Bank Ltd, Rupali Sadan Corporate Branch, Dhaka	SND-00260274000094	67,549,890	67,549,890
Sonali Bank Ltd, WAPDA Corporate Branch, Dhaka	SND-1619636000435	48,848,681	48,848,681
Sonali Bank Ltd, Local Office Branch, Dhaka	CD-0002633102183	105,522	105,522
Sonali Bank Ltd, WAPDA Corporate Branch, Dhaka	SNS-1619630300093	734,260,351	734,260,351
Standard Chartered Bank Ltd, Uttara Branch, Dhaka	STD-02-2260654-01	808,616	808,616
The HSBC Bank Ltd, Management Office, Tejgaon Industrial Area, Dhaka	STD-001-12345-069	50,112,230	50,112,230
UCBL, Elephant Road Branch, Dhaka	SND-0171301000000386	1,097,383,677	1,097,383,677
UCBL, Elephant Road Branch, Dhaka	SND-0171301000000411	3,990,818	3,990,818
Sonali Bank Ltd, WAPDA Corporate Branch, Dhaka	SNS-161963030002127	71,449,956	71,449,956
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-0100023625621	83,236,749	83,236,749
BRAC Bank Ltd, Bashabo Branch	STD-1014987840041	2,243,261	2,243,261
Agromi Bank Ltd, Hatkhola Branch, Dhaka	SND-0200017711629	64,826,692	64,826,692
Sonali Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-16196303000123	956,864,924	956,864,924
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-01000231042738	5,920,172	5,920,172
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-0100233907230	3,193,879	3,193,879
National Bank Ltd, Motijheel Branch, Dhaka	PSA-10580505537908	24,343,422	24,343,422
<b>Total of Central Power Collection Bank</b>			

D: Central Miscellaneous Collection Bank			
Sonali Bank, WAPDA Branch, Dhaka (Assets Insurance Fund)	STD-1619636000253	4,430,148	4,430,148
Sonali Bank, Local Office, Motijheel, Dhaka	0002536000129	48,560,104	48,560,104
Sonali Bank, Local Office, Motijheel, Dhaka	00026360000194	88,245,075	88,245,075
Janata Bank, B-WAPDA Branch, Motijheel, Dhaka	010001414145839	575,326,133	575,326,133
Rupali Bank, Rupali Sadan Corp. Br., Motijheel	0026024000053	722,767	722,767
Rupali Bank, Hatkhola Br., Motijheel	0026024000091	431,673,323	431,673,323
Agromi Bank, Rupali Sadan Corp. Br., Motijheel	0200009157157	367,765	367,765
Rupali Bank, Rupali Sadan Corp. Br., Motijheel	0026024000105	177,828,220	177,828,220
Agromi Bank, Press Club	0200009157157	13,944,386	13,944,386
Sonali Bank, B-WAPDA Bhaban Corp. Br., Dhaka	1606603000089	2,009,245	2,009,245
Janata Bank Ltd, Nabab Abdul Gani Road Branch	100162325200	57,929,387	57,929,387
Rupali Bank, Rupali Sadan Corp. Br., Motijheel	1696300010100	17,576,982	17,576,982
Sonali Bank, B-WAPDA Bhaban Corp. Br., Dhaka	2602400016600	54,815,568	54,815,568
NRBC Bank, Noyabajar Branch, Dhaka	161963000010100	4,429,787	4,429,787
Rupali Bank, Rupali Sadan Corp. Br., Motijheel	2602400019700	162,688,286	162,688,286
Sonali Bank, Local Office, Motijheel, Dhaka	SND-0002603000278	160,078	160,078
Sonali Bank, Local Office, Motijheel, Dhaka	SND-0100236161042	1,716,700	1,716,700
Janata Bank, Nawab Abdul Gani Road Branch, Dhaka	SND-0100229511241	27,512,578	27,512,578
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-0100230769770	7,748,159	7,748,159
Janata Bank Ltd, WAPDA Corporate Branch, Dhaka	SND-0100239747544	67,356,956	67,356,956
Janata Bank Ltd, Nawab Abdul Gani Road Branch, Dhaka	SND-0100233366620	8,888,638	8,888,638
<b>Total of Central Miscellaneous Collection Bank</b>			



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	Taka	Taka
<b>D: Development Bank Account [External Finance]</b>			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-236000145	3,481	3,403
Janata Bank Ltd., Local Office, Motijheel, Dhaka	STD-010236000755	13,899,094	13,601,206
Rupali Bank Ltd., Foreign Exchange Cor. Branch, Motijheel, Dhaka	STD-0067024000024	63,845	65,110
Sonali Bank Ltd., B-Wapda Corporate Br., Motijheel, Dhaka	STD-1619636000897	1,220,584,800	1,342,322,251
Rupali Bank Ltd., Local Office, Dilkusha C/A, Dhaka-1000	STD-0018024000170	639,470,937	661,691,435
Rupali Bank Ltd., Rupali Sadan Cor. Branch, Motijheel, Dhaka	STD-0026024000145	89,663,862	1,622,849,330
Bangladesh Krishi Bank Local Prncpal Office, Dhaka	STD-4001-0320002243	51,899,277	57,267,737
HSBC Bank, Dhaka Main Office, Dhaka-1205	STD-010590-067	167,282,532	167,265,646
HSBC Bank, Dhaka Main Office, Dhaka-1205	STD-001-028992-68	60,872	60,848
Basic Bank Ltd., Main Branch, Motijheel, Dhaka	STD-0216-01-0001365	6,384,747	4,244,063
Agami Bank, Dhaka Main Office, Dhaka-1205	STD-0200009327045	64,014,420	64,756,350
HSBC Bank, Dhaka Main Office, Dhaka-1205	STD001-053321-069	257,386,998	23,097,766
BDBL, Motijheel Br. Dhaka-1000	STD-04-0660240000013	46,426,150	149,983,884
<b>E: Revenue Bank Account [External Finance]</b>			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-0002656000509	1,831,366	1,805,646
Janata Bank Ltd., Local Office, Motijheel, Dhaka	STD-010236000292	25,586,350	22,199,585
Rupali Bank Ltd., Foreign Exn. BR, Motijheel, Dhaka	STD-0067024000015 (17/01)	12,106,574	12,015,106
Sonali Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD-1619636000724	15,737,153	79,911,964
Sonali Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD-1619636000765	10,767,300	102,857,000
AB Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD-4004-476561-4-430	31,079,374	48,808,616
Bangladesh Krishi Bank Local Principal Office, Motijheel, Dhaka	STD-4001-032000216-3	2,199,641	5,184,911
Janata Bank Ltd., Abdul Goni Road, Dhaka	STD-0898004002683	52,115,627	32,015,828
Agami Bank Ltd., N PRESS CLUB BR	STD-36001083	6,289	7,280
HSBC Bank, Gulshan Branch, Dhaka	HSBC STD-001-000504-067	29,737,818	5,456,373
Standard Chartered Bank, Gulshan BR Dhaka	STD-02-226054+02	517,807	568,764
Rupali Bank Ltd., Rupali Sadan BR, Motijheel, Dhaka	STD-0026024000164	10,358,869	38,481,502
Rupali Bank Ltd., Local Office, Motijheel, Dhaka	SND-00180240002116	42,880,295	10,763,648
HSBC Bank, B-Wapda Corporate Branch, Dhaka	HSBC STD-001-01990-068	98,644,260	25,530,457
HSBC Bank, Gulshan Branch, Dhaka	SND-02-0000-9230304	67,861,686	48,306,530
Agami Bank Ltd., B-Wapda Corp Branch	SND-0660240000017	1,700,580	30,259,023
Janata Bank Ltd., Abdul Goni Road, Dhaka	SND-0100232284131	195,972	8,907,212
<b>Total A+B+C+D+E</b>		<b>12,719,635,405</b>	<b>473,079,444</b>
<b>Cash at Bank-Regional Accounting Office (RAO)/CPAAC/Trustee Board &amp; Projects (shown below)</b>		<b>14,374,731,180</b>	<b>15,519,918,218</b>
<b>Cash at Bank-Regional Accounting Office (RAO)/CPAAC/Trustee Board &amp; Projects are shown below</b>		<b>27,094,366,586</b>	<b>38,651,580,826</b>

Name of RAO/CPAAC/Trustee Board & Projects	Account No	Taka	Taka
<b>RAO Bhoila</b>	23,161,178.21	76,658,762.64	127,072,079.41
RAO Baghabari	70,779,979.28	8,954,058.70	40,649,881.22
RAO Bheramara	114,228,206.25	82,570,181.79	40,649,881.22
RAO Barapukur	6,053,291.70	82,570,181.79	40,649,881.22
RAO Barisal	375,784,600.38	82,570,181.79	40,649,881.22
RAO COAC	1,289,746,967.07	82,570,181.79	40,649,881.22
RAO Cumilla	115,062,230.77	82,570,181.79	40,649,881.22
RAO Chandpur	23,555,502.54	82,570,181.79	40,649,881.22
RAO Fenchuganj	541,271,237.40	82,570,181.79	40,649,881.22
RAO Ghorashal	161,630,220.71	82,570,181.79	40,649,881.22
RAO Kapali	1,190,716,379.87	82,570,181.79	40,649,881.22
RAO Khulna	71,104,518.19	82,570,181.79	40,649,881.22
RAO Katakhal	451,578,874.16	82,570,181.79	40,649,881.22
RAO Mymensing	538,161,754.85	82,570,181.79	40,649,881.22
RAO Noakhali	725,692,567.08	82,570,181.79	40,649,881.22
RAO Noakhali	2,638,838,242.41	82,570,181.79	40,649,881.22
RAO PA&D	352,112,358.59	82,570,181.79	40,649,881.22
RAO PA&C	90,546,069.55	82,570,181.79	40,649,881.22
RAO Rangpur	55,710,091.37	82,570,181.79	40,649,881.22
RAO Rawzan	299,518,255.67	82,570,181.79	40,649,881.22
RAO Shahjazzar	143,426,045.17	82,570,181.79	40,649,881.22
RAO Shikabaha	89,894,282.16	82,570,181.79	40,649,881.22
RAO Siddharganj	898,591,888.33	82,570,181.79	40,649,881.22
RAO Sylhet	35,291,209.24	82,570,181.79	40,649,881.22
RAO Tongi	251,686,188.01	82,570,181.79	40,649,881.22
RAO Tangail	24,428,900.10	82,570,181.79	40,649,881.22
RAO Bibiyana	1,646,824,992.92	82,570,181.79	40,649,881.22
CPAAC	48,846,208.62	82,570,181.79	40,649,881.22
<b>Trustee Board</b>		<b>14,027,820,788</b>	<b>15,152,347,253</b>

Name of RAO/CPAAC/Trustee Board & Projects	Account No	Taka	Taka
RAO Bhoila	76,658,762.64	127,072,079.41	15,152,347,253
RAO Baghabari	8,954,058.70	40,649,881.22	15,152,347,253
RAO Bheramara	82,570,181.79	40,649,881.22	15,152,347,253
RAO Barapukur	40,649,881.22	40,649,881.22	15,152,347,253
RAO Barisal	40,649,881.22	40,649,881.22	15,152,347,253
RAO COAC	82,570,181.79	40,649,881.22	15,152,347,253
RAO Cumilla	82,570,181.79	40,649,881.22	15,152,347,253
RAO Chandpur	82,570,181.79	40,649,881.22	15,152,347,253
RAO Fenchuganj	82,570,181.79	40,649,881.22	15,152,347,253
RAO Ghorashal	82,570,181.79	40,649,881.22	15,152,347,253
RAO Kapali	82,570,181.79	40,649,881.22	15,152,347,253
RAO Khulna	82,570,181.79	40,649,881.22	15,152,347,253
RAO Katakhal	82,570,181.79	40,649,881.22	15,152,347,253
RAO Mymensing	82,570,181.79	40,649,881.22	15,152,347,253
RAO Noakhali	82,570,181.79	40,649,881.22	15,152,347,253
RAO Noakhali	82,570,181.79	40,649,881.22	15,152,347,253
RAO PA&D	82,570,181.79	40,649,881.22	15,152,347,253
RAO PA&C	82,570,181.79	40,649,881.22	15,152,347,253
RAO Rangpur	82,570,181.79	40,649,881.22	15,152,347,253
RAO Rawzan	82,570,181.79	40,649,881.22	15,152,347,253
RAO Shahjazzar	82,570,181.79	40,649,881.22	15,152,347,253
RAO Shikabaha	82,570,181.79	40,649,881.22	15,152,347,253
RAO Siddharganj	82,570,181.79	40,649,881.22	15,152,347,253
RAO Sylhet	82,570,181.79	40,649,881.22	15,152,347,253
RAO Tongi	82,570,181.79	40,649,881.22	15,152,347,253
RAO Tangail	82,570,181.79	40,649,881.22	15,152,347,253
RAO Bibiyana	82,570,181.79	40,649,881.22	15,152,347,253
CPAAC	82,570,181.79	40,649,881.22	15,152,347,253
Trustee Board	14,027,820,788	15,152,347,253	15,152,347,253



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-23	30-Jun-22
		Taka	Taka
<b>Projects</b>			
JVVR (Phase II)		-	1,295,112
Khulna 330MW CCPP		1,665,608	2,120,579
Moheshkhali 2-600*700 MW Coal Based Power Plant Const.		26,878,647	2,534,296
Ghorashal 4th unit Re-powering Project		78,196,116	75,269,116
Ghorashal 3rd unit Re-powering Project		4,528,069	4,309,751
Ctg. & Khulna 1300*2 MWTPSC Project		18,868,507	40,142,714
Shahjibazar 100 MW GTPPP		137,100	277,740
Saidpur 150 M.W. SCPP Project		3,898,373	1,707,290
Power Dist. System Deve Sylhet		65,686,873	68,205,840
Power Dist. System Deve Rangpur		1,035	26,351,966
Power Dist. System Development Project, CTG Zone (Phase-2)		23,971,368	19,004,231
Construction of 400 MW Combined Cycle Power Plant ,Roazan, Ctg.		17,217	2,010,628
Smart Pre-Payment Metering Project in Distribution Zones		18,480	-
Pre-payment Metering Cumilla & Mymensingh		1,512,337	1,219,849
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island		37,561,264	22,080,761
Power Distribution System Dev project , Cumilla Zone, BPDB		62,020,736	54,558,399
Ghorashal 6th unit Re-powering Project		295,370	289,519
Bangladesh Power Management Institute Construction Project		1,933,573	2,039,648
Power Dist. System Development Project, Mymensingh Zone		19,719,721	36,153,525
		<b>346,910,392</b>	<b>359,570,965</b>
		<b>14,374,731,180</b>	<b>15,511,918,218</b>



Bangladesh Power Development Board  
Schedule of Government Loan  
As at 30 June 2023

Schedule-G

Sl.No.	Name of the project	Balance as on	Loan drawn/ adjustment during	Repayment due	Refund to The	Balance as on
		01.07.2022	FY-2022-2023	for the year	Government	30.06.2023
		Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(3+4-5-6)
<b>COMPLETED PROJECT</b>						
<b>GENERATION</b>						
1	Ghorasal Gtps 1 St. & 2Nd. Unit Renov	277,093,435	-	27,640,000	-	249,453,435
2	Chandpur 150 M.W. Combined Cycle Power Station	3,222,604,000	-	236,105,000	-	2,986,499,000
3	210 Mw Shiddirganj Tps	624,732,500	-	161,227,000	-	463,505,500
4	Rehab. Of Karnaphuli Hydro Power Station Of Unit -3	106,680,800	-	14,477,000	-	92,203,800
5	Construction Of 150 Mw Shikalbhaha	1,451,423,200	-	127,946,000	-	1,323,477,200
6	100 Mw Baghabari Gtps	197,864,000	-	47,994,000	-	149,870,000
7	300/450 M W Meghna Ghat Thermal Power Station Phase-1 ( 1st Unit	38,000,000	-	22,000,000	-	16,000,000
8	210 Mw Ctg. Tps (2Nd Unit)	7,400,000	-	7,400,000	-	-
9	Power Plant Rehabilitation	21,600,000	-	16,000,000	-	5,600,000
10	210 Mw Ghorasal Tps (6Th. Unit)	745,000	-	745,000	-	-
11	60 Mw Shahjibazar Gt. Ps.	28,700,000	-	15,900,000	-	12,800,000
12	Tongi 80 Mw. Gas Turbine Power Station And Const. Of Trans. Line	411,890,400	-	64,517,000	-	347,373,400
13	Const. Of 120Mw Shiddirganj Gtps	336,400	-	109,000	-	227,400
14	210 Mw Shiddirganj Tps( 2Nd Phase)	11,000	-	3,000	-	8,000
15	300 Mw Coal Based Tps-Barapukuria	663,315,000	-	111,782,000	-	551,533,000
16	Power Plant Rehabilitation Project (2Nd Phase)	320,770,000	-	44,324,000	-	276,446,000
17	Installation Of 8*225 K.W. Wind Based Power Station ( On Test Basis )	2,249,200	-	374,000	-	1,875,200
18	150 Mw Haripur Combined Cycle	910,000	-	140,000	-	770,000
19	Renovation & Rehab. Of Unit 1,2,3 Of Haripur P/S	324,448,600	-	36,289,000	-	288,159,600
20	Bhola 20M.W. Gas Turbine P/S	308,000	-	102,000	-	206,000
21	Construction Of 150 Mw Sirajgonj	3,339,700	-	997,500	-	2,342,200
22	Construction Of 150 Mw Khulna	4,120,600	-	455,000	-	3,665,600
23	Land & Infra- Structure Development For. Generation.	96,295,200	-	11,100,000	-	85,195,200
24	Bpdp Power Plant Maintenance & Over Holing	595,054,351	-	50,478,000	-	544,576,351
25	90 Mw Sylhet Combiend Cycle P/Station(2Nd Phase)	1,148,664,900	-	176,210,000	-	972,454,900
26	Cooling Tower To Sylhet-90Mw Ccp/ Station	8,062,000	-	3,856,000	-	4,206,000
27	Sylhet 150 M.W. Combined Cycle Power Station	2,651,379,100	-	201,817,700	-	2,449,561,400
28	Construction Of 820 Mw Peaking Power Plant	16,956,508,800	-	762,260,000	-	16,194,248,800
29	Bhola 225 Mw Dual Fuel Cepp	1,126,800,000	-	66,170,000	-	1,060,630,000
30	Installation Grid Wind Solar Photovoltaic Cpg- At-Hatia	16,338,200	-	1,113,000	-	15,225,200
31	Sikalbhaha 225 Mw Dual Fuel Cepp	1,799,082,000	-	93,090,000	-	1,705,992,000
32	Installation Of 7.4 Mw Solar Photovoltaic Cpg- Kaptai	44,389,600	-	936,000	-	43,453,600
33	Shajibazar 330 Mw Combined Cycle Power Plant	2,253,950,000	-	128,050,000	-	2,125,900,000
34	Conversion Of Shajibazar 2*35 Mw Power Plant To 105 Mw Combined Cycle Power Plant	2,444,800	-	298,000	-	2,146,800
35	Conversion Of Sylhet 150 Mw Power Plant To 225 Mw Combined Cycle Power Plant	3,772,800	-	2,550,000	-	1,222,800
36	Conversion Of Baghabari 100 Mw Power Plant To 150 Mw Combined Cycle Power Plant	13,948,500	-	1,222,500	-	12,726,000
37	Extention Of Barapukuria 275Mw Coal Fired Thermal Power Plant (3Rd Unit)	2,480,965,200	-	113,700,000	-	2,367,265,200
38	Chapai Nawabganj 100Mw Hfo Based Power Plant	257,103,200	-	14,698,000	-	242,405,200
39	Construction Of Ghorashal 365Mw Combined Cycle Power Plant	2,036,150,000	-	109,710,000	-	1,926,440,000
40	Construction Of Khulna Based Power Plant Connecting Road	100,000,000	-	-	-	100,000,000
41	Construction Of Boundary Wall, Land Development, Maintenance Of Rampal Power Plant (2Nd Block)	1,551,850,000	-	83,388,000	-	1,468,462,000
42	Keranigonj Land Development Project	277,560,000	-	7,000,000	-	270,560,000
43	Construction Of Bibiyana-Iii 400 Mw Combined Cycle Power Plant	3,241,246,928	-	106,942,000	-	3,134,304,928
	<b>Sub-total(Generation):</b>	<b>44,370,107,414</b>	<b>-</b>	<b>2,871,115,700</b>	<b>-</b>	<b>41,498,991,714</b>
<b>DISTRIBUTION</b>						
44	Greater Ctg. Pdp.Phase-3	1,117,172,250	-	172,673,000	-	944,499,250
45	Pdp West, Phase-2	2,945,413	-	2,945,413	-	-
46	16 Town Power Distribution Proj.	14,416	-	14,416	-	0.00
47	Tech. Asstt. To Str. Of Bpdp'S Financial Management(Fmu)	2,312,000	-	2,312,000	-	-
48	System Loss Reduction Pilot Project	22,870,168	-	7,648,092	-	15,222,076
49	Power Distribution Project (East - West Combind ), Phase-3	67,320,640	-	54,008,000	-	13,312,640
50	Greater Rajshahi Pdp.Phase-2	90,402,400	-	24,784,000	-	65,618,400
51	16 Town Pdp (Phase-2)	445,267,712	-	116,530,560	-	328,737,152
52	Tech. Asstt. To Str. Of Bpdp'S Financial Management (Fmu- Phase-2)	2,960,000	-	1,070,000	-	1,890,000
53	Cyclone Damaged Reh. Of Dist. Line Of Ctg Metro. City	1,740,000	-	1,740,000	-	-
54	Prepaid Metering Pilot Scheme	4,958,987	-	2,353,000	-	2,605,987
55	Greater Khulna Pdp Phase-2	62,321,600	-	16,904,000	-	45,417,600



Sl.No.	Name of the project	Balance as on 01.07.2022	Loan drawn/ adjustment during FY-2022-2023	Repayment due for the year	Refund to The Government	Balance as on 30.06.2023
		Taka	Taka	Taka	Taka	Taka
56	18 Town Pdp (Phase-2)	410,810,240		165,703,600	-	245,106,640
57	9 Town Power Dist.Project	222,806,160		56,866,920	-	165,939,240
58	150 Mw Ccpp& Barisal 132 Kv	24,000		2,000	-	22,000
59	Six Distribution Zones Of Bpdp	244,483,845		45,803,333	-	198,680,512
60	10 Town Power Dist.Project	326,305,336		28,256,000	-	298,049,336
61	Emergency Reh. Exp. Of Urban-Under Ctg. Zone	441,584,800		35,150,000	-	406,434,800
62	Emergency Reh. Exp. Of Urban-Under Raj. Zone	92,010,000		92,010,000	-	-
63	Greater Ctg. Pdp.Scada	27,875,600		2,157,500	-	25,718,100
64	Bangladesh Central Power Distribution Project	1,309,367,217		129,106,000	-	1,180,261,217
65	Chitagong Hill Tracks Power Distribution Project	532,910,000		34,334,000	-	498,576,000
66	Thanchi Electrification Project	73,731,600		4,180,000	-	69,551,600
67	Prepaid Metering Southern Zone	431,434,600		22,816,750	-	408,617,850
68	Solar Street Lighting Programme In City Corp.	304,977,400		12,879,000	-	292,098,400
	<b>Sub-total (Distribution):</b>	<b>6,238,606,384</b>	<b>-</b>	<b>1,032,247,584</b>	<b>-</b>	<b>5,206,358,800</b>
	<b>MISCELLANEOUS</b>					
69	Tapp For Corporatisation Of West Zone	480,000	-	80,000	-	400,000
70	Feasibility Study For Peaking Power Plant In The Dhaka Area	37,500	-	18,750	-	18,750
71	Installation Of 7 Nos.132/ 33 Kv Capacitor Bank	62,092,800	-	10,038,000	-	52,054,800
	<b>Sub-total (Miscellaneous):</b>	<b>62,610,300</b>	<b>-</b>	<b>10,136,750</b>	<b>-</b>	<b>52,473,550</b>
	<b>GRAND TOTAL (Completed Projects)</b>	<b>50,671,324,098</b>	<b>-</b>	<b>3,913,500,034</b>	<b>-</b>	<b>46,757,824,064</b>
	<b>ONGOING PROJECT</b>					
	<b>GENERATION</b>					
72	Ghorasal 3Rd Unit Repowering Project	190,000,000	-	10,000,000	-	180,000,000
73	Ghorasal 4Th Unit Repowering Project	596,910,560	-	19,800,000	-	577,110,560
74	Khulna 330Mw Dual Fuel Ccpp	2,162,670,785	6,320,000	238,000	-	2,168,752,785
75	Maheshkhali Power Station	2,253,698,000	-	96,662,900	-	2,157,035,100
76	Savedpur 150Mw Ccpp	631,079,970	65,836,400	-	-	696,916,370
	<b>Sub-total(Generation):</b>	<b>5,834,359,315</b>	<b>72,156,400</b>	<b>126,700,900</b>	<b>-</b>	<b>5,779,814,815</b>
	<b>TRANSMISSION</b>					
77	Reh. Ren. Aug. Of Grid System (Rags) 2Nd Phase	1,096,355,468	-	-	-	1,096,355,468
	<b>Sub-total (Transmission) :</b>	<b>1,096,355,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,096,355,468</b>
	<b>DISTRIBUTION</b>					
78	5 Town Power Dist Project	64,037,600	-	10,082,000	-	53,955,600
79	Prepayment Metering Project For Distribution Zone Cumilla & Mymensing	22,699,717	3,480,000	1,068,000	-	25,111,717
80	Power Distribution System Development Project Chittagongj	4,976,740,971	-	109,002,980	-	4,867,737,991
81	Power Distribution System Development Project Rajshahi	3,530,834,966	-	83,236,000	19,078,400	3,428,520,566
82	Power Distribution System Development Project Rangpur	4,525,922,000	627,430,684	88,180,000	-	5,065,172,684
83	Power Distribution System Development Project Sylhet	4,697,549,014	552,000,000	46,000,000	-	5,203,549,014
84	Power Distribution System Development Project Mymensing	3,192,252,385	1,025,760,000	3,688,000	-	4,214,324,385
85	Three Hill Dist. Pds Dev. Project	2,085,502,691	-	22,000,000	28,400,400	2,035,102,291
86	Power Distribution System Development Project Cumilla	3,049,679,992	884,710,317	2,840,000	-	3,931,550,310
87	Power Distribution System Development Project Chittagongj (Phase-2)	2,527,868,055	432,756,840	-	-	2,960,624,895
88	Hundred Percent Reliable & Sustainable Electrification Of Hatiya Island, Nijhum Island & Kutubdia Island	844,979,742	390,880,000	-	-	1,235,859,742
	<b>Sub-total (Distribution):</b>	<b>29,518,067,133</b>	<b>3,917,017,841</b>	<b>366,096,980</b>	<b>47,478,800</b>	<b>33,021,509,194</b>
	<b>GRAND TOTAL (Ongoing Projects)</b>	<b>36,448,781,916</b>	<b>3,989,174,241</b>	<b>492,797,880</b>	<b>47,478,800</b>	<b>39,897,679,477</b>
	<b>TOTAL :(Complited &amp; Ongoing)</b>	<b>87,120,106,014</b>	<b>3,989,174,241</b>	<b>4,406,297,914</b>	<b>47,478,800</b>	<b>86,655,503,541</b>
	<b>Add:</b>					
B	Current Portion	(1,042,369,300)	3,621,915,923	4,062,081,686	-	(1,482,535,063)
C	Cash Loan from Government	3,483,631,594	-	-	-	3,483,631,594
	<b>Total (A+B+C)</b>	<b>89,561,368,308</b>	<b>7,611,090,165</b>	<b>8,468,379,600</b>	<b>47,478,800</b>	<b>88,656,600,072</b>
	<b>Less:</b>					
	Current Portion	1,999,139,900	-	-	-	1,999,139,900
	Transfer to PGCB & APSCl	136,129,250	-	-	-	136,129,250
	Transfer to PGCB	1,328,200,000	-	-	-	1,328,200,000
	Adjustment as per DOF Note	(48,563,000)	-	-	-	(48,563,000)
	Adjustment for opening balance recasting	(14,000,000)	-	-	-	(14,000,000)
D	<b>Sub- Total</b>	<b>3,400,906,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,400,906,150</b>
	<b>Loan Balance</b>	<b>86,160,462,157</b>	<b>7,611,090,165</b>	<b>8,468,379,600</b>	<b>47,478,800</b>	<b>85,255,693,922</b>



**Bangladesh Power Development Board**  
**Schedule of Summary of Foreign Loan**  
**As at 30 June 2023**

Schedule-H

Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
<b>Opening Balance</b>		302	-	-	-	124,448,399,777	124,448,399,777
Reversal of Current Maturity	313	302	17,991,673,706	-	-	17,991,673,706	142,440,073,484
Disbursement for the year (Ongoing)	109	302	5,545,701,333	-	-	5,545,701,333	147,985,774,816
Repayment for the year	302	199	-	21,068,073,322	21,068,073,322	-	126,917,701,495
Exchange Rate Loss- Ongoing	109	302	5,986,262,163	-	-	5,986,262,163	132,903,963,658
Exchange Rate Loss- Completed	673	302	15,500,749,370	-	-	15,500,749,370	148,404,713,027
Current Maturity	302	313	-	22,492,672,334	22,492,672,334	-	125,912,040,694
<b>Closing Balance as on 30.06.2023</b>							125,912,040,694
Total of the Transaction			<b>45,024,386,572</b>	<b>43,560,745,655</b>	<b>43,560,745,655</b>	<b>169,472,786,349</b>	
<b>Exchange Rate (Gain)/Loss</b>							
<b>Ongoing:</b>							
Generation	109	302	5,986,440,928				
Transmission	109	302	-				
Distribution	109	302	(178,766)				
<b>Total Exchange Loss Chargeable to Development Projects</b>			<b>5,986,262,163</b>				
<b>Completed :</b>							
Generation	673	302	14,592,206,166				
Transmission	673	302	-				
Distribution	673	302	908,543,204				
Miscellaneous	673	302	-				
<b>Total Exchange Loss Chargeable to Income Statement</b>			<b>15,500,749,370</b>				
<b>Total Exchange Loss against Foreign Loan</b>			<b>21,487,011,533</b>				
<b>IDC</b>							
<b>Ongoing:</b>							
Generation	109	316	1,725,012,931				
Transmission	109	316	-				
Distribution	109	316	64,167				
<b>Total IDC Chargeable to Development Projects</b>			<b>1,725,077,098</b>				
<b>Completed :</b>							
Generation	671	316	5,489,603,674				
Transmission	671	316	-				
Distribution	671	316	304,563,918				
Miscellaneous	671	316	-				
<b>Total Interest Chargeable to Income Statement</b>			<b>5,794,167,592</b>				
<b>Total IDC &amp; Interest against Foreign Loan</b>			<b>7,519,244,690</b>				



Particulars	Name of Donor	Loan Currency	Balance as on 01.07.2022	Disbursement during the Year	Repayment due for the Year	Exchange rate Fluctuation	Balance as on 30.06.2023
1							
2							
3							
4							
5							
6							
7							
8 = (4+5-6+7)							
Generation							
Khulna 330 MW CAPP (HSD Based)	EXIM Bank of China (ECA)	USD	18,779,224,942	1,718,594,388	3,149,286,065	3,449,931,112	23,647,105,995
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	USD	66,794,524	448,213,863	-	11,201,477	526,209,865
Chornashal Re-Powering 3 rd Unit	Bank of China	EUR	2,232,357,888	730,000,205	-	487,573,018	3,449,931,112
Shnurva-supported	HSBC (ECA Financing)	USD	5,175,172,623	246,352,210	1,308,507,790	753,832,232	4,866,849,275
SERV-Supported	HSBC (ECA Financing)	USD	5,976,498,424	40,782,522	1,602,338,099	859,452,634	5,274,399,481
MIGA-Supported	HSBC (ECA Financing)	USD	5,793,423,278	30,711,034	854,469,122	918,170,592	5,887,835,781
(Ghorashal Re-Powering 4th Unit) IDA-5758-BD	IDA-5758-BD	SDR	13,893,016,668	1,940,516,966	1,493,157,792	2,338,380,367	16,678,756,210
Sub Total of Generation			51,916,488,348	5,155,171,189	5,258,472,804	8,517,996,387	60,331,083,119
Distribution							
Pre-Payment Metering (Cumilla & Mymensingh Zones) of BPDF	KWV BMZ : 2007 66 626	EUR	170,827,017	-	10,406,882	37,310,614	197,730,750
Smart Prepayment Metering Project in Distribution Zones	ADB 2769BAN	USD	-	390,530,144	-	(178,766)	390,351,378
Sub Total of Distribution			170,827,017	390,530,144	10,406,882	37,131,849	588,082,128
Grand Total of On going Project			52,087,315,364	5,545,701,333	5,268,879,685	8,555,028,236	60,919,165,247
Generation							
Karnali 3rd Unit	USAID	USD	247,959,508	-	21,895,712	41,158,294	267,646,738
6 MW Shahjibazar PP	KUWAT	KD	97,661,608	84,748,303	15,923,341	28,276,646	282,783,988
7.4 MW solar power gen. Kapri & Offgrid Hatya	ADB	USD	742,251,432	78,793,405	124,475,962	787,933,988	17,043,849
Technical Assistance for Compensation to Eligible BPDF S	ADB 1505 BAN (SF)	SDR	250,957,257	-	41,588,905	40,165,079	249,533,431
Karnali Water Power Plant, Unit-3	Italy	EUR	731,635,909	81,039,430	159,797,822	810,394,301	11,324,224,851
Bhola 225 MW power plant	IDB	USD	10,718,606,930	1,191,898,193	1,797,516,114	11,228,818,731	11,324,224,851
Shujibazar 330 MW Combined Cycle	ECA Financing	USD	12,020,131,695	2,556,314,786	1,764,914,458	11,228,818,731	11,324,224,851
Bhujabara 400 MW Unit-3	J Yean	USD	13,053,323,078	2,166,975,352	1,554,737,665	12,441,085,392	11,324,224,851
(Thapatnawabazar) 100 MW Peaking P	ECA Financing	USD	2,723,009,422	868,167,423	325,495,983	2,180,337,981	1,981,501,697
Finavera-supported	ECA Financing	USD	2,474,684,119	788,994,745	295,812,323	1,981,501,697	1,981,501,697
Commercial term loan facility	HSBC (ECA Financing)	USD	11,774,520,083	2,349,948,888	1,826,933,967	11,201,505,162	11,867,849,182
Barapukuria 275 MW Coal Field Thermal Power (3rd Unit)	ECA Financing	USD	12,196,122,717	2,271,830,052	1,943,556,516	11,867,849,182	11,867,849,182
Sikalbaha 225 MW CAPP Project	ECA Financing	USD	2,553,584,430	229,389,455	428,478,481	2,752,673,456	2,752,673,456
Kuwait Fund 823	Kuwait Fund 823	KD	3,848,444,889	233,797,196	631,401,840	4,244,349,533	4,244,349,533
Opac Fund 1448	Opac Fund 1448	USD	2,354,480,357	381,012,511	394,847,615	4,572,150,127	4,572,150,127
Soudi Fund 15/576	Soudi Fund 15/576	SAR	4,240,795,429	13,562,721,685	12,060,750,707	78,493,038,991	78,493,038,991
Sub Total of Generation			79,995,009,968	-	-	-	78,493,038,991
Distribution							
95 Town Power Distribution Project	ADB 1884 BAN (SF)	USD	566,926,884	-	-	566,926,884	566,926,884
ADB 1884 BAN (SF)	ADB 1885 BAN (SF)	USD	1,329,799,569	-	-	1,329,799,569	1,329,799,569
System Loss Reduction Pilot Scheme	JRJC BDP 45	YEN	44,026,990	-	-	37,784,119	37,784,119
9 Town Power Distribution Project	Norway	NOK	50,429,405	-	-	3,509,905	10,829,684
Central Zone Power Distribution Project	JICA BDP-59	YEN	5,146,741,684	-	-	3,732,327,923	3,732,327,923
Greater Chittagong Power Distribution	K.Fund Loan No.751	KD	422,623,679	-	-	426,362,476	426,362,476
Solar Street Lighting Programme in City Corporation	ADB 2769BAN,Part B-III	USD	1,296,709,002	-	-	1,387,987,145	1,387,987,145
Sub Total of Distribution			8,857,257,162	-	-	7,492,017,801	7,492,017,801
Grand Total of Project in Operation			88,852,267,131	-	-	85,985,056,792	85,985,056,792
Total of All Project			140,939,582,495	5,545,701,333	21,068,073,322	21,487,011,532	146,904,222,039
Transferred to current portion			17,991,673,706	-	-	-	22,492,672,334
Difference			(1,500,490,988)	-	-	-	(1,500,490,988)
Loan balance			124,448,399,777	-	-	-	125,912,040,694



Project-wise schedule of foreign loan  
As at 30 June 2023

Bangladesh Power Development Board

**Project-wise statement of foreign loan is given as under:  
For the Financial Year 2022-2023 as on 30.06.2023**

Name of the Project	Name of Donor	Currency	Opening Balance as per Reconciling terms		Disbursement during the Year 2022-2023 as on 30.06.2023			Rate of Interest			Exchange Rate			Net Outstanding as on 30 June, 2023		
			01 July 2022		2022-2023 as on 30.06.2023		2022-2023 as on 30.06.2023			30.06.2023			as on 30 June, 2023			
			FC	LC	FC	LC	FC	LC	FC	LC	FC	LC	FC	LC	FC	LC
<b>Generation</b>																
Khulna 330 MW CAPP	EXIM Bank of China (ECA)	USD	200,847,325.58	18,779,224,941.73	15,740,926.80	1,718,594,388.02	1,019,591,110	1,019,591,110	10	109.18	3.149,286,065.09	216,588,252.38	23,647,105,394.85	216,588,252.38	23,647,105,394.85	
Sydpur 1500MW±10% SCLPP (HSD Based)	Bank of China	USD	714,379.94	66,794,524.39	4,105,274.44	448,213,863.36	6,179,355	6,598,979.97	-	109.18	11,201,477.46	4,819,654.38	520,309,865.21	4,819,654.38	520,309,865.21	
Sydpur 1500MW±10% SCLPP (HSD Based)	Bank of China	EUR	22,391,796.05	2,232,357,888.03	6,009,448.87	730,000,205.26	297,345.53	35,260,505.69	-	121.48	487,573,018.47	28,400,244.92	3,449,931,111.75	28,400,244.92	3,449,931,111.75	
Ghorashal Re-Powering 3 rd Unit																
<b>Sinore-supported</b>																
HSBC (ECA Financing)	HSBC (ECA Financing)	USD	55,349,439.82	5,175,172,623.17	2,256,385.88	246,352,210.38	4,603,880.69	663,544,433.53	0.04	109.18	2,338,380,367.40	44,576,380.98	4,866,849,275.40	44,576,380.98	4,866,849,275.40	
<b>SERV-Supported</b>																
HSBC (ECA Financing)	HSBC (ECA Financing)	USD	63,919,769.24	5,976,498,423.87	373,534.73	40,782,521.82	109.18	109.18	0.02	109.18	48,309,172.75	48,309,172.75	5,274,395,480.77	48,309,172.75	5,274,395,480.77	
<b>MIGA-Supported</b>																
HSBC (ECA Financing)	HSBC (ECA Financing)	USD	61,961,746.29	5,793,423,278.12	281,298.09	30,711,033.67	109.18	109.18	0.02	109.18	53,927,786.97	53,927,786.97	5,887,835,781.38	53,927,786.97	5,887,835,781.38	
Ghorashal Re-Powering 4th Unit (DA-5758-B)	IDA-5758-BD	SDR	111,821,773.29	13,893,016,668.22	14,260,701.09	1,940,516,966.12	1,493,157,792.00	1,493,157,792.00	0.04	116.54	2,338,380,367.40	115,722,474.38	16,678,756,209.74	115,722,474.38	16,678,756,209.74	
Sub Total of Generation			51,916,488,347.52	5,155,171,188.63	51,916,488,347.52	5,155,171,188.63	1,493,157,792.00	1,493,157,792.00			5,986,440,928.42	60,331,083,119.10	60,331,083,119.10	60,331,083,119.10	60,331,083,119.10	
<b>Grand Total of On going Project</b>			51,916,488,347.52	5,155,171,188.63	51,916,488,347.52	5,155,171,188.63	1,493,157,792.00	1,493,157,792.00			5,986,440,928.42	60,331,083,119.10	60,331,083,119.10	60,331,083,119.10	60,331,083,119.10	
<b>Generation</b>																
Karnafali 3rd Unit,	USAID	USD	2,651,973.34	247,959,507.73	-	-	21,895,711.63	21,895,711.63	0.02	109.18	41,582,942.04	2,451,436.43	267,646,738.14	2,451,436.43	267,646,738.14	
60 MW Shahjibazar PP	KUWAIT	KD	97,061,608.41	97,061,608.41	-	-	84,748,303.24	84,748,303.24	0.04	109.18	15,923,341.22	28,236,646.38	79,105.70	28,236,646.38	79,105.70	
7.4 MW solar power gen. Kapitai & Oligati Hatya	ADB	USD	7,938,517.99	742,251,431.63	-	-	78,793,405.33	78,793,405.33	0.04	109.18	124,475,962.01	7,216,834.48	787,933,988.31	7,216,834.48	787,933,988.31	
Feasibility Study For Pickling Power Plant	ADB 1505 BAN (SF)	SDR	137,964.90	17,141,104.09	-	-	2,840,646.22	2,840,646.22	0.04	144.13	2,743,390.65	118,255.60	17,043,848.51	118,255.60	17,043,848.51	
Technical Assistance for Compensation to Eligible BPDDB Staff	ADB 1505 BAN (SF)	SDR	2,019,898.64	250,957,257.19	-	-	41,588,905.24	41,588,905.24	0.04	144.13	40,165,078.55	1,731,341.69	249,533,430.90	1,731,341.69	249,533,430.90	
Karnafali Water Power Plant, Unit-3	Italy	EUR	7,338,388.93	731,635,908.98	-	-	81,039,430.09	81,039,430.09	0.04	121.48	159,797,822.06	6,671,262.67	810,394,900.94	6,671,262.67	810,394,900.94	
Bhola 225 MW power plant	IDB	USD	114,637,507.27	10,718,606,930.16	-	-	10,916,818.03	10,916,818.03	0.04	109.18	1,797,571,114.06	103,720,689.24	11,324,224,851.39	103,720,689.24	11,324,224,851.39	
Shahjibazar 330 MW Combined Cycle	ECA Financing	USD	128,557,558.24	12,020,131,695.44	-	-	25,711,511.64	25,711,511.64	0.04	109.18	1,764,914,458.35	102,846,046.60	11,228,731,367.79	102,846,046.60	11,228,731,367.79	
Ghorashal Re-Powering 3 rd Unit																
<b>Sinore-supported</b>																
HSBC (ECA Financing)	HSBC (ECA Financing)	USD	29,123,095.42	2,723,009,421.77	-	-	9,152,972.86	9,152,972.86	0.04	109.18	325,495,982.75	19,970,122.56	2,180,337,981.10	19,970,122.56	2,180,337,981.10	
<b>SERV-Supported</b>																
HSBC (ECA Financing)	HSBC (ECA Financing)	USD	26,467,209.83	2,474,684,119.11	-	-	8,318,265.91	8,318,265.91	0.02	109.18	295,812,333.25	18,148,943.92	1,981,501,697.19	18,148,943.92	1,981,501,697.19	
<b>MIGA-Supported</b>																
HSBC (ECA Financing)	HSBC (ECA Financing)	USD	125,395,936.72	11,724,520,083.32	-	-	22,799,260.02	22,799,260.02	0.03	109.18	874,502.97	908,683,255.00	11,201,505,162.11	908,683,255.00	11,201,505,162.11	
Bibiya 400 MW Unit-3	JBIC 10060 (ECA Financing)	J Year	130,439,815.16	12,196,171,746	-	-	2,166,575,352.10	2,166,575,352.10	0.02	0.77	1,554,737,665.32	108,699,845.96	11,867,849,181.91	108,699,845.96	11,867,849,181.91	
Changaiwalyabani 100 MW Peaking P																
<b>Sinore-supported</b>																
ECA Financing	ECA Financing	USD	29,123,095.42	2,723,009,421.77	-	-	9,152,972.86	9,152,972.86	0.04	109.18	325,495,982.75	19,970,122.56	2,180,337,981.10	19,970,122.56	2,180,337,981.10	
<b>Finnvera-supported</b>																
ECA Financing	ECA Financing	USD	26,467,209.83	2,474,684,119.11	-	-	8,318,265.91	8,318,265.91	0.05	109.18	295,812,333.25	18,148,943.92	1,981,501,697.19	18,148,943.92	1,981,501,697.19	
<b>Commercial term loan facility</b>																
Barapuhara 275 MW Coal Field Thermal Power (3rd Unit)	HSBC (ECA Financing)	USD	130,439,815.16	12,196,171,746	-	-	2,166,575,352.10	2,166,575,352.10	0.04	0.77	1,554,737,665.32	108,699,845.96	11,867,849,181.91	108,699,845.96	11,867,849,181.91	
Gorashal 365 MW C-PP Project	ECA Financing	USD	130,439,815.16	12,196,171,746	-	-	2,166,575,352.10	2,166,575,352.10	0.04	0.77	1,554,737,665.32	108,699,845.96	11,867,849,181.91	108,699,845.96	11,867,849,181.91	
Silghaha 225 MW CAPP Project																
Abu Dhabi Loan No # 1184 dt. 17.11.11	Abu Dhabi 1184	USE Dir	99,806,312.60	2,553,584,430.32	-	-	229,389,454.69	229,389,454.69	0.04	29.88	438,478,480.61	921,28,903.94	2,752,673,456.24	921,28,903.94	2,752,673,456.24	
Kuwait Fund 823	Kuwait Fund 823	KD	12,551,248.26	3,848,744,888.98	-	-	456,948.69	456,948.69	0.02	356.95	631,401,839.77	11,890,656.25	4,244,349,684.54	11,890,656.25	4,244,349,684.54	
Opex Fund 1448	Opex Fund 1448	USD	25,181,608.09	2,581,480,356.70	-	-	211,486,682.28	211,486,682.28	0.04	109.18	394,847,614.90	23,244,562.09	2,537,841,289.32	23,244,562.09	2,537,841,289.32	
Souid Fund 15/576	Souid Fund 15/576	SAR	169,325,000.25	4,240,795,428.84	-	-	381,012,510.57	381,012,510.57	0.04	29.25	14,592,206,165.92	156,300,000.23	4,572,510,126.84	156,300,000.23	4,572,510,126.84	
Sub Total of Generation			79,995,009,968.45	17,328,036,697.09	-	-	17,328,036,697.09	17,328,036,697.09			14,592,206,165.92	78,493,038,990.76	78,493,038,990.76	78,493,038,990.76	78,493,038,990.76	
<b>Distribution</b>																
<b>95-Loan-Financ-Distribution Project</b>																
ADB 1884 BAN (SF)	ADB 1884 BAN (SF)	USD	6,773,320.00	566,926,884.00	-	-	-	-	0.04	83.70	-	6,773,320.00	566,926,884.00	6,773,320.00	566,926,884.00	
ADB 1885 BAN (SF)	ADB 1885 BAN (SF)	USD	15,887,689.00	1,329,799,569.30	-	-	-	-	0.04	83.70	-	15,887,689.00	1,329,799,569.30	15,887,689.00	1,329,799,569.30	
System Loss Reduction Pilot Scheme	JBIC BDP 45	YEN	63,678,029.49	44,026,989.59	-	-	11,171,550.02	11,171,550.02	0.04	0.77	4,928,679.48	49,146,877.02	37,784,119.05	49,146,877.02	37,784,119.05	
9 Town Power Distribution Project	Norway	NOK	5,297,874.19	50,429,404.86	-	-	84,852.78	84,852.78	0.04	10.15	3,350,905.43	1,066,827.33	10,829,684.25	1,066,827.33	10,829,684.25	
Central Zone Power Distribution Project	JICA BDP-59	YEN	7,443,942,267.40	5,146,741,683.68	-	-	2,589,197,310.40	2,589,197,310.40	0.04	0.77	576,161,31.50	4,884,744,957.00	3,732,37,922.94	4,884,744,957.00	3,732,37,922.94	
Greater Chittagong Power Distribution	K-Fund Loan No.751	KD	1,378,229.59	422,623,628.99	-	-	65,294,233.12	65,294,233.12	0.04	356.95	69,333,679.89	1,194,665.63	426,362,475.76	1,194,665.63	426,362,475.76	
Pre-Payment Metering (Cumilla & Myensingh Zones)	KW BMZ: 2007 66 626	EUR	1,713,413.84	1,702,827,016.80	-	-	10,406,881.56	10,406,881.56	0.04	121.48	37,310,614.34	1,627,743.14	197,730,749.58	1,627,743.14	197,730,749.58	
Smart Preparation Programme in Distribution Zones of BPE	ADB 2769BAN	USD	1,713,413.84	1,702,827,016.80	-	-	85,670.69	85,670.69	0.04	109.18	178,765.53	3,575,301.14	390,351,378.47	3,575,301.14	390,351,378.47	
Solar Street Lighting Programme in city Corporation	ADB 2769BAN, Part B-III	USD	13,868,545.48	1,296,709,001.99	-	-	1,155									

Loan-wise statement of foreign loan is given as under :  
For the Financial Year 2022-2023 as on 30.06.2023

Name of the Project	Cur	Date of Disbursement	2022-2023 as on 30.06.2023		Rate of Interest	2022-2023 as on 30.06.2023		Exchange Rate	Net Outstanding as on 30 June, 2023
			FC	LC		FC	LC		
ADB 1505 BAN (SF)	SDR	17.11.11,10.09	209,958,64	250,957,257.19	0.40	19,790.30	288,556.95	144.1272	249,333,49.50
ADB 1505 BAN (SF)	SDR	2.019,698.54	268,098,361.28	44,449,551.47	0.40	308,266.25	41,882.24	144.1272	118,255.60
ADB 1884 BAN (SF)	USD	6.773,320.00	566,926,884.00	6,773,320.00	0.40	83,700.00	-	-	566,926,884.00
ADB 1885 BAN (SF)	USD	1,329,799,669.30	1,329,799,669.30	1,329,799,669.30	0.40	83,000.00	-	-	566,926,884.00
7.4 MW solar power generation Kaprai & Orfidi Hatya	USD	742,251,431.63	742,251,431.63	742,251,431.63	0.40	308,050.11	78,793,405.33	33.6327,11.10	787,933,886.31
Solar Street Lighting Program in city Corporation	USD	13,868,545.48	1,996,790,001.99	1,155,712.12	0.40	539,416.76	88,983,521.80	109.1800	1,387,987,145.49
ADB 2769BAN,Part B-III	USD	44,668,072.46	3,335,686,886.92	1,877,995.63	0.40	92,526,432.90	28,526,432.90	109.1800	4,077,647,587.11
Grand Total of ADB			46,625,936.00	4,203,785,248.20		249,403,606.35	104,961,838.61		44,440,224,966.12
System Loss Reduction Pilot Scheme	YEN	44,026,989.59	44,026,989.59	11,111,550.47	0.40	670,905.14	872,665.38	0.7688	49,146,877.02
Central Zone Power Project	YEN	7443,942,767.40	546,741,683.68	2,589,197,310.40	0.40	284,031,398.11	218,363,338.86	0.7688	4,854,744,957.00
Grand Total of JBIC			7,507,620,296.89	5,190,768,673.27		2,001,746,462.87	2,603,728,462.87		3,770,112,041.99
KUWAIT	KD	97,061,608.41	97,061,608.41	237,424.59	0.40	4,987,379.60	13,972.27		79,105.70
Greater Chittagong Power Distribution	KD	1,378,229.59	422,623,628.99	183,763.96	0.40	49,933.45	17,823,658.82	356,948.3	1,194,656.63
Shahabaha 225 MW CCFP Project Fund 823	KD	12,551,248.26	3,848,744,888.98	669,592.01	0.200	456,948.69	163,107,057.81	356,948.3	4,244,349,532.54
Grand Total of Kuwait			14,246,080.14	4,368,430,126.39		1,081,780.56	386,139,272.88		4,698,948,654.68
EXIM Bank of China (ECA)	USD	200,847,325.88	18,779,224,941.73	1,718,594,388.02	-	10,095,891.10	1,019,609,011.39	109.1800	23,647,195,985.85
Shipbazar 330 MW Combined Cycle (HSD Based)	USD	128,557,558.24	12,020,131,695.44	448,213,863.36	0.035	2,556,314,786.00	769,014,274.43	109.1800	11,226,731,367.79
Shipbazar 150MW±10% SCPP (USD Based)	USD	714,379.94	66,794,524.39	61,739.35	-	6,598,979.97	109,180.00	109.1800	4,819,654.38
Syepur 150MW±10% SCPP (USD Based)	EORU	22,239,766.05	2,232,357,888.03	6,009,448.87	-	297,545.53	35,267,005.69	121,475.4	3,449,931,111.75
Garahata 365 MW CCFP Project	ECA Financing	130,439,815.16	12,196,122,717.46	2,719,939,076.06	0.035	2,271,830,051.90	9,932,077.06	109.1800	11,867,849,181.91
Barapukta 275 MW Coal Field Thermal Power (3rd Unit)	ECA Financing	125,995,936.72	11,724,520,083.32	22,799,260.02	0.035	2,249,948,888.24	9,932,077.06	109.1800	10,826,996,676.70
Chapinawabari 100 MW Peak Power Plant	ECA Financing	29,123,095.42	2,723,009,421.77	868,917,423.42	0.035	1,710,116.01	176,825,561.54	109.1800	2,180,337,981.19
Finera-s-sppod	ECA Financing	26,467,209.83	2,474,684,119.11	8,318,265.91	0.022	1,255,113.29	129,778,395.74	109.1800	1,981,501,697.19
Commercial term loan facility	HSBC (ECA Financing)	-	-	-	0.050	-	-	109.1800	-
Grand Total of Rec-Powering 3 rd Unit									
Sinuser-sppod	USD	55,349,439.82	5,175,172,623.17	13,029,444.72	0.025	3,624,820.80	372,616,008.01	109.1800	4,866,849,275.40
SERV-sppod	USD	63,919,769.24	5,976,498,423.87	40,782,521.82	0.021	3,180,839.36	326,976,623.07	109.1800	5,274,395,480.77
HSBC (ECA Financing)	USD	373,534.73	40,782,521.82	15,984,131.22	1	2,338,099.42	34,569,226.26	109.1800	4,866,849,275.40
HSBC (ECA Financing)	USD	281,288.09	30,711,033.67	834,675,474.41	0.024	3,165,992.26	344,957,833.59	109.1800	5,887,850,781.38
HSBC (ECA Financing)	USD	13,053,323,078.33	18,879,553,194.00	2,697,080,000.00	0.024	429,513,892.00	429,513,892.00	0.7688	12,441,085,991.55
Grand Total of ECA Financing			92,215,262,794.73	3,214,654,222.51		14,767,562,588.75	5,403,450,727.57		94,553,337,691.00
Kanraully 3rd Unit	USAID	2,47,959,507.73	2,651,973.34	200,546.91	0.020	51,034.00	5,571,892.61	109.1800	2,67,446,738.14
Norway	NOK	50,429,404.86	5,297,874.19	42,950,626.04	0.040	84,852.78	861,365.98	10.1513	10,829,684.25
Kanraully Water Power Plant, Unit-3	EUR	731,635,908.98	731,635,908.98	667,126.27	0.040	81,039,430.09	280,193.03	109.1800	810,934,900.94
Italy	EUR	731,635,908.98	731,635,908.98	667,126.27	0.040	81,039,430.09	280,193.03	109.1800	810,934,900.94
Pre-emption Meeting (Cumilla & Mymensingh Zones)	EUR	1,713,413.84	1,708,271,016.80	10,406,881.56	0.040	8,015,294.64	121,475.4	109.1800	1,97,730,431.14
Bhola 225 MW power plant	IBRD	114,637,507.27	10,718,606,930.16	1,916,818.03	0.040	4,550,369.03	496,809,290.57	109.1800	103,720,689.24
Shahabaha 225 MW CCFP Project Fund No 1184	UAE D	99,806,321.60	2,533,584,430.32	229,589,454.69	0.040	3,670,011.68	109,654,443.98	109.1800	2,757,632,456.24
Shahabaha 225 MW CCFP Project Fund No 1448	USD	25,181,608.09	2,354,480,356.70	1,937,046.00	0.040	939,547.32	102,579,716.20	109.1800	2,37,847,621.29
Saudi Fund 15/576	SAR	169,325,000.25	4,240,795,428.84	13,025,000.02	0.040	6,317,660.28	184,806,725.67	29,252.4	156,300,000.23
Smart Repayment Meeting Project in Distribution Zones of	ADB 2769BAN	3,575,301.14	390,530,444.00	390,530,444.00	0.006	587.72	64,167.35	109.1800	3,90,351,378.47
Grand Total			111,821,773.29	13,893,016,668.22		1,493,157,792.00	4,603,880.69		16,678,736,562,309.74
Grand Total of All Loan			34,961,333,652.60	2,331,047,110.12		3,663,237,281.68	1,605,943,931.17		39,542,598,784.90



**Bangladesh Power Development Board**  
**Schedule of Loan from Power Sector Development Fund (PSDF)**  
**As at 30 June 2023**

**Schedule-I**

Sl.No.	Name of the project	Balance as on 01.07.2022	Loan drawn during the year	Principal due for the year	Refund to PSDF	Balance as on 30.06.2023
		Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(3+4-5-6)
<b>A</b>	<b>Completed Projects (Generation):</b>					
1	Bibiyana 400 MW (South)	17,965,460,839		1,633,223,712		16,332,237,127
2	Conversion of Sylhet 150 MW P/S	8,321,685,240		594,406,089		7,727,279,151
	<b>Total Completed Projects ( Generation)</b>	<b>26,287,146,079</b>	<b>-</b>	<b>2,227,629,801</b>	<b>-</b>	<b>24,059,516,278</b>
<b>B</b>	<b>Ongoing Project (Generation):</b>					
1	100 MW Shahajibazar P/S	6,006,382,070		461,650,929		5,544,731,141
2	400 MW CCPC,Rawzan	25,077,000	2,000,000	27,077,000		-
	<b>Total Ongoing Project (Generation):</b>	<b>6,031,459,070</b>	<b>2,000,000</b>	<b>488,727,929</b>	<b>-</b>	<b>5,544,731,141</b>
<b>C</b>	<b>Loan to Organization:</b>					
	Loan to BPDB		80,000,000,000	6,000,000,000		74,000,000,000
	<b>Total Loan</b>	<b>-</b>	<b>80,000,000,000</b>	<b>6,000,000,000</b>		<b>74,000,000,000</b>
	<b>Total (A+B+C):</b>	<b>32,318,605,149</b>	<b>80,002,000,000</b>	<b>8,716,357,730</b>		<b>103,604,247,419</b>
<b>D</b>	<b>Current Maturity of Loan</b>	(2,689,280,730)	2,689,280,730	2,689,280,730		(2,689,280,730)
<b>E</b>	<b>Remittances to Regional Accounting Office</b>	-	-	-		-
	<b>Loan balance</b>	<b>29,629,324,419</b>	<b>82,691,280,730</b>	<b>11,405,638,460</b>	<b>-</b>	<b>100,914,966,689</b>



Bangladesh Power Development Board  
Schedule of Property, Plant & Equipment (PPE) (As per Accounts base)  
As at 30 June 2023

PARTICULARS	COST & REVALUED										DEPRECIATION												
	Balance as on 30 June 2022	IIVR Phase 2 Valuation	Addition during the year	Disposal/Adjustment during the year	Balance as on 30 June 2023	Rate of Dep. (%)	Balance as on 30 June 2022	IIVR Phase 2 Valuation	Adjustment on Previous Year	IIVR Phase 2 Valuation	Charge during the year	Adjustment during the year	Balance as on 30 June 2023	Written Down Value (WDV) as on 30 June 2023	Balance as on 30 June 2022	IIVR Phase 2 Valuation	Adjustment during the year	Charge during the year	Adjustment during the year	Balance as on 30 June 2023	Written Down Value (WDV) as on 30 June 2023		
GENERATION	609,488,708,525	1,182,565,787	-	-	610,671,274,312	3.20%	215,473,499,195	18,268,764,594	-	14,743,669,428	1,083,059,114	233,742,263,789	376,929,010,523	93,386,525,620	93,386,525,620	33,878,196,901	93,386,525,620	1,083,059,114	1,083,059,114	15,826,728,541	18,045,468,360	93,386,525,620	18,045,468,360
BUILDING	421,062,748,383	1,113,988,127	-	-	422,176,736,510	3.20%	166,110,373,421	13,491,831,758	-	14,743,669,428	1,083,059,114	179,602,205,179	242,574,531,330	18,045,468,360	18,045,468,360	33,878,196,901	18,045,468,360	1,083,059,114	1,083,059,114	15,826,728,541	18,045,468,360	18,045,468,360	18,045,468,360
PLANT & MACHINERY	59,863,001,251	8,289,879	-	-	59,863,001,251	6.00%	33,625,884,407	3,591,780,075	-	3,591,780,075	3,591,780,075	37,217,664,483	22,645,336,769	22,645,336,769	22,645,336,769	59,863,001,251	59,863,001,251	8,289,879	8,289,879	3,591,780,075	18,045,468,360	22,645,336,769	18,045,468,360
VEHICLES	1,002,918,057	7,088,572	-	-	1,011,207,936	9.00%	842,480,700	90,635,670	-	90,635,670	11,457,978	162,549,216	78,091,566	78,091,566	78,091,566	1,002,918,057	1,002,918,057	7,088,572	7,088,572	3,591,780,075	18,045,468,360	78,091,566	18,045,468,360
FURNITURE	354,517,521	-	-	-	361,606,093	3.20%	151,091,238	-	-	-	11,457,978	-	199,056,877	199,056,877	354,517,521	-	-	-	-	-	18,045,468,360	199,056,877	18,045,468,360
TRANSMISSION:	53,121,902,233	53,121,902,233	-	-	53,121,902,233	-	20,789,483,189	-	-	-	-	20,789,483,189	32,332,419,044	32,332,419,044	53,121,902,233	53,121,902,233	-	-	-	20,789,483,189	32,332,419,044	32,332,419,044	
LAND	2,500,428,313	2,500,428,313	-	-	2,500,428,313	-	-	-	-	-	-	2,500,428,313	2,500,428,313	2,500,428,313	2,500,428,313	2,500,428,313	-	-	-	2,500,428,313	2,500,428,313	2,500,428,313	
BUILDING	1,835,624,884	1,835,624,884	-	-	1,835,624,884	3.20%	967,737,499	-	-	-	-	967,737,499	867,887,385	867,887,385	1,835,624,884	1,835,624,884	-	-	-	967,737,499	867,887,385	867,887,385	867,887,385
PLANT & MACHINERY	48,616,939,538	48,616,939,538	-	-	48,616,939,538	3.20%	19,723,518,560	-	-	-	-	19,723,518,560	28,893,420,978	28,893,420,978	48,616,939,538	48,616,939,538	-	-	-	19,723,518,560	28,893,420,978	28,893,420,978	28,893,420,978
VEHICLES	64,221,206	64,221,206	-	-	64,221,206	9.00%	44,171,730	-	-	-	-	44,171,730	20,049,476	20,049,476	64,221,206	64,221,206	-	-	-	44,171,730	20,049,476	20,049,476	20,049,476
FURNITURE	104,688,292	104,688,292	-	-	104,688,292	3.20%	54,055,399	-	-	-	-	54,055,399	50,632,892	50,632,892	104,688,292	104,688,292	-	-	-	54,055,399	50,632,892	50,632,892	50,632,892
DISTRIBUTION:	282,441,174,644	282,441,174,644	-	-	285,252,827,030	-	90,379,599,810	-	-	-	-	96,374,311,292	188,878,515,738	188,878,515,738	282,441,174,644	282,441,174,644	-	-	-	96,374,311,292	188,878,515,738	188,878,515,738	188,878,515,738
LAND	98,530,959,948	98,530,959,948	-	-	98,531,459,929	-	158,000,882	-	-	-	-	1,981,880,697	2,965,916,264	2,965,916,264	98,530,959,948	98,530,959,948	-	-	-	1,981,880,697	2,965,916,264	2,965,916,264	2,965,916,264
BUILDING	4,922,258,153	4,922,258,153	-	-	4,947,796,960	3.20%	1,823,879,815	-	-	-	-	1,981,880,697	2,965,916,264	2,965,916,264	4,922,258,153	4,922,258,153	-	-	-	1,981,880,697	2,965,916,264	2,965,916,264	2,965,916,264
PLANT & MACHINERY	177,410,869,612	2,704,870,972	-	-	180,115,740,584	3.20%	87,499,688,976	5,720,425,763	-	5,720,425,763	158,000,882	93,220,114,739	86,895,625,845	86,895,625,845	177,410,869,612	177,410,869,612	-	-	-	93,220,114,739	86,895,625,845	86,895,625,845	86,895,625,845
VEHICLES	1,079,603,537	1,079,603,537	-	-	1,148,195,537	9.00%	910,773,821	16,033,879	-	16,033,879	16,033,879	1,011,024,779	137,170,758	137,170,758	1,079,603,537	1,079,603,537	-	-	-	1,011,024,779	137,170,758	137,170,758	137,170,758
FURNITURE	492,483,393	492,483,393	-	-	509,634,020	3.20%	145,257,198	-	-	-	-	161,291,077	348,342,944	348,342,944	492,483,393	492,483,393	-	-	-	161,291,077	348,342,944	348,342,944	348,342,944
GENERAL:	74,012,996,122	721,747,495	-	-	74,734,743,617	-	9,800,426,048	-	-	-	-	10,471,871,263	64,262,872,356	64,262,872,356	74,012,996,122	74,012,996,122	-	-	-	10,471,871,263	64,262,872,356	64,262,872,356	64,262,872,356
LAND	55,720,035,061	55,720,035,061	-	-	55,720,035,061	-	-	-	-	-	-	-	55,720,035,061	55,720,035,061	55,720,035,061	55,720,035,061	-	-	-	-	55,720,035,061	55,720,035,061	55,720,035,061
BUILDING	15,629,177,685	486,796,277	-	-	16,115,974,011	3.20%	8,326,972,853	507,922,427	-	507,922,427	8,834,895,282	7,281,078,730	7,281,078,730	7,281,078,730	15,629,177,685	15,629,177,685	-	-	-	8,834,895,282	7,281,078,730	7,281,078,730	7,281,078,730
PLANT & MACHINERY	610,233,531	184,770,129	-	-	795,003,660	3.20%	87,612,570	22,483,795	-	22,483,795	110,096,165	684,907,495	684,907,495	684,907,495	610,233,531	610,233,531	-	-	-	110,096,165	684,907,495	684,907,495	684,907,495
VEHICLES	1,284,040,148	1,661,096	-	-	1,285,701,244	9.00%	1,074,067,393	115,638,363	-	115,638,363	1,189,705,755	95,995,489	95,995,489	95,995,489	1,284,040,148	1,284,040,148	-	-	-	1,189,705,755	95,995,489	95,995,489	95,995,489
COMPUTER	100,628,138	-	-	-	100,628,138	3.20%	45,878,915	-	-	-	-	49,099,016	51,529,122	51,529,122	100,628,138	100,628,138	-	-	-	49,099,016	51,529,122	51,529,122	51,529,122
FURNITURE	668,881,560	48,519,944	-	-	717,401,504	-	265,894,516	22,180,529	-	22,180,529	288,075,045	429,326,459	429,326,459	429,326,459	668,881,560	668,881,560	-	-	-	288,075,045	429,326,459	429,326,459	429,326,459
Total as on 30 June 2023	1,019,064,781,524	4,715,965,699	-	-	1,023,780,747,193	-	336,443,008,239	24,934,921,291	-	24,934,921,291	23,988,669,798	682,402,871,662	682,402,871,662	682,402,871,662	1,019,064,781,524	1,019,064,781,524	-	-	-	23,988,669,798	682,402,871,662	682,402,871,662	682,402,871,662
Total as on 30 June 2022	954,061,983,629	65,002,797,895	-	-	1,019,064,781,524	-	312,454,338,441	23,934,921,291	-	23,934,921,291	23,988,669,798	673,642,298,270	673,642,298,270	673,642,298,270	954,061,983,629	954,061,983,629	-	-	-	23,988,669,798	673,642,298,270	673,642,298,270	673,642,298,270
Less: Accumulated depreciation	432,483,824,343	336,443,008,239	-	-	768,926,832,583	-	336,443,008,239	336,443,008,239	-	336,443,008,239	336,443,008,239	336,443,008,239	336,443,008,239	336,443,008,239	432,483,824,343	432,483,824,343	-	-	-	336,443,008,239	336,443,008,239	336,443,008,239	336,443,008,239
Cost as on 30 June 2022	1,019,064,781,524	250,137,948,941	-	-	1,019,064,781,524	-	312,454,338,441	23,934,921,291	-	23,934,921,291	23,988,669,798	673,642,298,270	673,642,298,270	673,642,298,270	1,019,064,781,524	1,019,064,781,524	-	-	-	23,988,669,798	673,642,298,270	673,642,298,270	673,642,298,270
Less: Land	250,137,948,941	-	-	-	250,137,948,941	-	-	-	-	-	-	250,137,948,941	250,137,948,941	250,137,948,941	250,137,948,941	250,137,948,941	-	-	-	-	250,137,948,941	250,137,948,941	250,137,948,941
Cost as on 30 June 2023	1,019,064,781,524	432,483,824,343	-	-	1,451,548,605,867	-	312,454,338,441	24,934,921,291	-	24,934,921,291	23,988,669,798	682,402,871,662	682,402,871,662	682,402,871,662	1,451,548,605,867	1,451,548,605,867	-	-	-	23,988,669,798	682,402,871,662	682,402,871,662	682,402,871,662



Schedule-K

Bangladesh Power Development Board  
Schedule of depreciation on Property, Plant & Equipment (PPE) (As per tax base)  
As at 30 June 2023

PARTICULARS	WDV, ADDITION & ADJUSTMENT					Rate of Tax Dep. (%)	DEPRECIATION					Written Down Value (WDV) as on 30 June 2023
	Written Down Value (WDV) as on 30 June 2022	IVVR Phase 2 Valuation Adjustment	Addition as per accounting during the year	Addition as per income tax laws during the year	Total allowable Value as on 30 June 2023 for charging depreciation for tax purpose		IVVR Phase 2 Valuation Adjustment	Charge during the year	Total chargeable depreciation during the year for tax purpose			
	Taka	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka		
<b>GENERATION:</b>	<b>295,123,114,895</b>	-	<b>1,182,565,787</b>	<b>1,182,565,787</b>	<b>296,305,680,682</b>	-	-	-	<b>20,291,915,506</b>	-	<b>20,291,915,506</b>	<b>276,013,765,175</b>
LAND	93,386,525,620	-	-	-	93,386,525,620	-	-	-	-	-	-	93,386,525,620
BUILDING	16,044,078,955	-	53,199,209	53,199,209	16,097,278,164	10%	-	1,609,727,816	-	1,609,727,816	-	14,487,550,347
PLANT & MACHINERY	164,469,035,629	-	1,113,988,127	1,113,988,127	165,583,023,756	10%	-	16,558,302,376	-	16,558,302,376	-	149,024,721,381
PLANT & MACHINERY - ENGINE	20,854,736,072	-	-	-	20,854,736,072	10%	-	2,085,473,607	-	2,085,473,607	-	18,769,262,465
VEHICLES	182,407,830	-	8,289,879	8,289,879	190,697,709	10%	-	19,069,771	-	19,069,771	-	171,627,938
FURNITURE	186,330,789	-	7,088,572	7,088,572	193,419,361	10%	-	19,341,936	-	19,341,936	-	174,077,425
<b>TRANSMISSION:</b>	<b>32,332,419,044</b>	-	-	-	<b>32,332,419,044</b>	-	-	-	-	-	-	<b>32,332,419,044</b>
LAND	2,500,428,313	-	-	-	2,500,428,313	-	-	-	-	-	-	2,500,428,313
BUILDING	867,887,385	-	-	-	867,887,385	5%	-	-	-	-	-	867,887,385
PLANT & MACHINERY	28,893,420,978	-	-	-	28,893,420,978	10%	-	-	-	-	-	28,893,420,978
VEHICLES	20,049,476	-	-	-	20,049,476	10%	-	-	-	-	-	20,049,476
FURNITURE	50,632,892	-	-	-	50,632,892	10%	-	-	-	-	-	50,632,892
<b>DISTRIBUTION:</b>	<b>156,535,342,849</b>	-	<b>2,811,652,387</b>	<b>2,811,652,387</b>	<b>159,346,995,235</b>	-	-	-	<b>5,934,564,460</b>	-	<b>5,934,564,460</b>	<b>153,412,430,776</b>
LAND	98,530,959,948	-	499,981	499,981	98,531,459,929	-	-	-	-	-	-	98,531,459,929
BUILDING	2,919,242,614	-	20,538,807	20,538,807	2,939,781,421	5%	-	146,989,071	-	146,989,071	-	2,792,792,350
PLANT & MACHINERY	54,555,947,716	-	2,704,870,972	2,704,870,972	57,260,818,688	10%	-	5,726,081,869	-	5,726,081,869	-	51,534,736,819
VEHICLES	205,891,602	-	68,592,000	68,592,000	274,483,602	10%	-	27,448,360	-	27,448,360	-	247,035,242
FURNITURE	323,300,968	-	17,150,627	17,150,627	340,451,595	10%	-	34,045,159	-	34,045,159	-	306,406,435
<b>GENERAL:</b>	<b>62,825,059,484</b>	-	<b>721,747,495</b>	<b>721,747,495</b>	<b>63,546,806,979</b>	-	-	-	<b>470,171,909</b>	-	<b>470,171,909</b>	<b>63,076,635,070</b>
LAND	55,720,035,061	-	-	-	55,720,035,061	-	-	-	-	-	-	55,720,035,061
BUILDING	5,826,347,506	-	486,796,327	486,796,327	6,313,143,833	5%	-	315,657,192	-	315,657,192	-	5,997,486,641
PLANT & MACHINERY	630,173,648	-	184,770,129	184,770,129	814,943,777	10%	-	81,494,378	-	81,494,378	-	733,449,399
VEHICLES	244,995,012	-	1,661,096	1,661,096	246,656,108	10%	-	24,665,611	-	24,665,611	-	221,990,497
COMPUTER	21,012,725	-	-	-	21,012,725	25%	-	5,253,181	-	5,253,181	-	15,759,544
FURNITURE	382,495,531	-	48,519,944	48,519,944	431,015,475	10%	-	43,101,547	-	43,101,547	-	387,913,927
<b>Total as on 30 June 2023</b>	<b>546,815,936,271</b>	-	<b>4,715,965,669</b>	<b>4,715,965,669</b>	<b>551,531,901,940</b>	-	-	-	<b>26,696,651,875</b>	-	<b>26,696,651,875</b>	<b>524,835,250,065</b>
<b>Total as on 30 June 2022</b>	<b>537,628,854,946</b>	-	<b>65,002,797,895</b>	<b>65,002,797,895</b>	<b>602,631,652,841</b>	-	-	-	<b>55,815,716,569</b>	-	<b>55,815,716,569</b>	<b>546,815,936,271</b>
<b>Tax base WDV as on 30.06.2022</b>	<b>546,815,936,271</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total WDV as on 30.06.2022</b>	<b>546,815,936,271</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Less: Land</b>	<b>250,137,948,941</b>	-	-	-	-	-	-	-	-	-	-	-
	<b>296,677,987,330</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Tax base WDV as on 30.06.2023</b>	<b>546,815,936,271</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total WDV as on 30.06.2023</b>	<b>546,815,936,271</b>	-	-	-	-	-	-	-	<b>524,835,250,065</b>	-	<b>524,835,250,065</b>	-
<b>Less: Land</b>	<b>250,137,948,941</b>	-	-	-	-	-	-	-	<b>250,138,448,922</b>	-	<b>250,138,448,922</b>	-
	<b>296,677,987,330</b>	-	-	-	-	-	-	-	<b>274,696,801,143</b>	-	<b>274,696,801,143</b>	-



**Bangladesh Power Development Board**  
**Statement of Grants**  
**Financial Year: 2022-2023**

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
<b>FOREIGN GRANT :</b>		
<b>1. CANADA</b>		
Power Generation Rehabilitation Project	31,283,000	
Rehabilitation of Siddhirgonj , Sylhet	56,036,000	
Lineman Trading Program	4,352,000	
Ghorasal-Tongi 132 KV Transmission Line	55,244,000	
Load Dispatch Center	25,830,000	
Consultancy Services	8,025,000	
Spareparts for Saidpur	10,596,000	
Power System Rehabilitation Project	38,064,707	
Power Distribution Project	32,100,000	
Comprehensive Power System Study for G&T	12,646,250	
Control-room Dispatch Center	616,245	
<b>Total</b>	<b>274,793,202</b>	<b>274,793,202</b>
<b>2. UNITED KINGDOM</b>		
Spare parts for Saidpur	11,562,000	
90 MW Combined Cycle Plant at Asuganj	225,884,000	
Water Treatment Plant at Khulna	30,745,465	
60 MW Asuganj 2nd TTSS	285,310,429	
<b>Total</b>	<b>553,501,894</b>	<b>553,501,894</b>
<b>3. SWEDEN</b>		
Siddirgonj Power Station	588,000	
Prestress Concrete Pole Manufacturing Plant	6,133,500	
Spareparts for Siddirgonj	170,000	
<b>Total</b>	<b>6,891,500</b>	<b>6,891,500</b>
<b>4. FRANCE</b>		
Spareparts for Shahjibazar	1,282,000	
<b>Total</b>	<b>1,282,000</b>	<b>1,282,000</b>
<b>5. UNITED STATES OF AMERICA</b>		
Reconstruction & Rehabilitation at Power Station	276,633,000	
Overhauling & Repairing of Shahjibazar Power Station	25,285,000	
<b>Total</b>	<b>301,918,000</b>	<b>301,918,000</b>
<b>6. SWITZERLAND</b>		
Represent Design of Khulna	3,439,000	
West Zone Engineering Replacement Program	100,435,500	
Control Equipment Repairing Shop	45,962,007	
<b>Total</b>	<b>149,836,507</b>	<b>149,836,507</b>
<b>7. WEST GERMANY (FORMER)</b>		
Secondary Transmission Project	75,950,600	
Electrification	9,851,000	
East Zone Power Replacement	522,266	
Rehabilitation of Bharamara Transmission	8,027,428	
<b>Total</b>	<b>94,351,294</b>	<b>94,351,294</b>
<b>8. JAPAN</b>		
Electrical Equipment Pole	71,505,000	
<b>Total</b>	<b>71,505,000</b>	<b>71,505,000</b>
<b>9. SAUDI ARABIA</b>		
East West Zone PERP	160,147,470	
<b>Total</b>	<b>160,147,470</b>	<b>160,147,470</b>
<b>10. KUWAIT</b>		
300 MW Asuganj TSP Extension	631,654,314	



Name of the Donor Country & Scheme	Amount in BDT	Amount in BDT
150 MW Asuganj TSP (5th) Unit	138,445,953	
120 MW Asuganj TSP	769,631,244	
<b>Total</b>	<b>1,539,731,511</b>	<b>1,539,731,511</b>
<b>11. INDIA</b>		
Electrical Equipment Pole	1,953,000	
<b>Total</b>	<b>1,953,000</b>	<b>1,953,000</b>
<b>12. GERMANY</b>		
Prepaid Metering	360,339,770	
<b>Total</b>	<b>360,339,770</b>	<b>360,339,770</b>
<b>TOTAL FOREIGN GRANT</b>		<b>3,516,251,148</b>
<b>LOCAL GRANT :</b>		
Chittagong Hill Tracts	1,461,929,000	
Construction of Khulna Based Power Plant Connecting Road	2,269,703,000	
Durgom Haor Alakay Nobayan Joggo Jalani Nirvor Bidduth Utpadon PP, Sylhet Upto FY 2021-2022	203,000,000	
	3,934,632,000	
<b>TOTAL LOCAL GRANT</b>		<b>3,934,632,000</b>
<b>TOTAL GRANT AS ON JUNE 30, 2023</b>		<b>7,450,883,148</b>



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June,2023

Schedule-M

Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)

Sl. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
1	Meghnaghat Power Ltd	2,295,755,674	2,295,755,674	6,789,345,758	6,789,345,758	30.06.2022
2	Harpur Power Ltd	1,092,715,896	1,092,715,896	4,690,312,390	4,690,312,390	30.06.2022
3	Rural Power Co. Ltd	1,709,838,508	1,709,838,508	2,812,474,937	2,812,474,937	30.06.2022
4	RPCL 52 MW Gazipur	2,002,317,332	2,002,317,332	3,318,735,881	3,318,735,881	30.06.2022
5	RPCL 25 MW Rawjan	706,391,952	706,391,952	1,769,727,282	1,769,727,282	30.06.2022
6	RPCL-105MW Gazipur	4,727,484,981	4,727,484,981	9,233,021,918	9,233,021,918	30.06.2022
7	Regent Energy & Power Ltd	746,776,056	746,776,056	1,146,674,430	1,146,674,430	30.06.2022
8	Regent Patenga Power Limited	132,626,303	132,626,303	241,480,517	241,480,517	30.06.2022
9	Baraka Patenga Power Ltd	1,615,683,089	1,615,683,089	1,328,397,138	1,328,397,138	30.06.2022
10	Karnaphuli Power Ltd	5,432,260,704	5,432,260,704	5,032,239,546	5,032,239,546	30.06.2022
11	Baraka Shikabaha Power Ltd, 105 MW	4,888,277,014	4,888,277,014	2,951,330,126	2,951,330,126	30.06.2022
12	HF Power Company Limited	3,283,015,164	3,283,015,164	2,116,340,192	2,116,340,192	30.06.2022
13	United Ashgomy Energy limited	1,068,673,125	1,068,673,125	2,769,240,924	2,769,240,924	30.06.2022
14	United Power Generation & Distribution	216,763,223	216,763,223	225,513,543	225,513,543	30.06.2022
15	Sajhanullah Power Generation Co. Ltd.	129,476,466	129,476,466	163,720,139	163,720,139	30.06.2022
16	United Anawara 300 MW	14,724,936,900	14,724,936,900	8,769,366,284	8,769,366,284	30.06.2022
17	United Jamalpur Power Ltd, 200 MW	5,031,961,540	5,031,961,540	4,496,239,748	4,496,239,748	30.06.2022
18	United Mymensingh Power Ltd, 200 MW	8,729,241,555	8,729,241,555	6,885,246,772	6,885,246,772	30.06.2022
19	ECPV	4,280,443,217	4,280,443,217	838,169,648	838,169,648	30.06.2022
20	Feni Lanka Power Limited	2,870,327,706	2,870,327,706	2,809,794,727	2,809,794,727	30.06.2022
21	Lakhanawi Bangla Power (52.2MW)	1,452,821,909	1,452,821,909	1,073,978,542	1,073,978,542	30.06.2022
22	Rajlanka Power Co. Ltd.	1,442,185,317	1,442,185,317	577,158,041	577,158,041	30.06.2022
23	Midland East Power Co. Ltd.	6,130,887,500	6,130,887,500	3,842,803,921	3,842,803,921	30.06.2022
24	Midland Power Co. Ltd.	366,795,124	366,795,124	911,221,841	911,221,841	30.06.2022
25	Desh Energy Chandpur Co.Ltd.	6,330,397,760	6,330,397,760	4,463,694,211	4,463,694,211	30.06.2022
26	Acron Infrastructure Services Unit-2 Limited	3,748,056,532	3,748,056,532	3,213,048,574	3,213,048,574	30.06.2022
27	Acron Infrastructure Services Unit-3 Ltd	3,789,036,078	3,789,036,078	3,917,121,762	3,917,121,762	30.06.2022
28	Paramount BTrac Energy Limited, Bagabari, Sirajganj (200MW)	1,749,448,446	1,749,448,446	2,829,960,925	2,829,960,925	30.06.2022
29	Bangla Track Power Company Ltd.	1,671,745,002	1,671,745,002	1,841,389,081	1,841,389,081	30.06.2022
30	Bangla Track Power Company Ltd.-Unit-2	896,611,021	896,611,021	954,518,418	954,518,418	30.06.2022
31	Zodiac Power Ctg Limited.	2,519,549,738	2,519,549,738	1,619,008,088	1,619,008,088	30.06.2022
32	Confidac Power Rangpur Ltd - Rangpur	4,513,480,503	4,513,480,503	3,573,005,709	3,573,005,709	30.06.2022
33	Confidence Power Bogra Unit-I Ltd.	4,978,151,804	4,978,151,804	3,418,942,954	3,418,942,954	30.06.2022
34	Confidence Power Bogra Unit-II Ltd.	5,490,243,318	5,490,243,318	3,517,838,724	3,517,838,724	30.06.2022
35	Banco Energy Generation Ltd	2,810,164,774	2,810,164,774	1,541,311,592	1,541,311,592	30.06.2022
36	Doreen Power Generations & Systems Ltd, Feni	150,785,067	150,785,067	337,253,849	337,253,849	30.06.2022
37	Doreen Power Generations & Systems Ltd, Tangail	149,270,119	149,270,119	330,330,799	330,330,799	30.06.2022
38	Dhaka Southern Power Limited	2,237,663,659	2,237,663,659	1,650,219,890	1,650,219,890	30.06.2022



**BANGLADESH POWER DEVELOPMENT BOARD**

Detailed Schedule of Trade and others payables

For the year ended 30 th June,2023

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
39	Dhaka Northern Power Limited	2,373,542,622	2,373,542,622	1,527,444,666	1,527,444,666	30.06.2022
40	ACE Alliance Power Ltd(149MW)	6,457,175,922	6,457,175,922	4,023,171,601	4,023,171,601	30.06.2022
41	Summit Purbanchal Power Ltd.	319,600,158	319,600,158	653,275,339	653,275,339	30.06.2022
42	Summit Bibiyana II Power Company Ltd	2,236,443,563	2,236,443,563	5,529,023,023	5,529,023,023	30.06.2022
43	Summit Barisal Power Ltd	1,379,148,318	1,379,148,318	1,686,628,797	1,686,628,797	30.06.2022
44	Summit Narayanganj Power Ltd Unit-II	2,370,348,980	2,370,348,980	1,639,507,525	1,639,507,525	30.06.2022
45	Summit Gazipur II Power Ltd	13,048,158,858	13,048,158,858	8,314,106,454	8,314,106,454	30.06.2022
46	Summit Meghnaghat Power Ltd.	2,516,878,361	2,516,878,361	7,480,368,071	7,480,368,071	30.06.2022
47	Aggreko Energy Solution Ltd 100 MW, Aorahati	746,772,076	746,772,076	1,542,381,229	1,542,381,229	30.06.2022
48	Aggreko Power Solution Ltd 100 MW, Bhalhmangoan	918,544,608	918,544,608	1,345,984,341	1,345,984,341	30.06.2022
49	Kushara Power Company Ltd.	1,120,423,451	1,120,423,451	1,846,745,904	1,846,745,904	30.06.2022
50	APR Energy 300 MW	2,707,461,348	2,707,461,348	4,069,879,291	4,069,879,291	30.06.2022
51	PowerPac Muturia-Jamalpur	376,057,099	376,057,099	-	-	30.06.2022
52	Bangladesh-China Power Company (Pvt) Ltd 1320MW	29,273,865,862	29,273,865,862	56,069,455,309	56,069,455,309	30.06.2022
53	Orion Power Sonargaon Limited	4,646,723,930	4,646,723,930	3,365,717,167	3,365,717,167	30.06.2022
54	Orion Power Rupsha Limited (OPRL), Khulna (105 MW)	4,095,743,097	4,095,743,097	2,139,096,015	2,139,096,015	30.06.2022
55	Digital Power & Associates Ltd.	3,817,854,491	3,817,854,491	2,733,142,366	2,733,142,366	30.06.2022
56	Sinha Peoples Energy Limited	497,991,030	497,991,030	-	-	30.06.2022
57	Sembcorp NWPC Ltd (Sirajganj 281.991 MW )	3,521,999,005	3,521,999,005	8,208,788,015	8,208,788,015	30.06.2022
58	Synpa Solar Power Ltd	49,770,618	49,770,618	84,583,616	84,583,616	30.06.2022
59	ENGREEN Solar	22,742,772	22,742,772	48,470,028	48,470,028	30.06.2022
60	Technaf Solartech Energy Limited (20 MW)	161,114,287	161,114,287	242,831,660	242,831,660	30.06.2022
61	Mamigonj Power Generations Lim.,sd, 162 MW	8,670,385,034	8,670,385,034	3,880,211,199	3,880,211,199	30.06.2022
62	HDFC SinPower Ltd. (50 MW)	577,470,956	577,470,956	711,281,554	711,281,554	30.06.2022
63	Anlima Energy Limited. (116 MW)	5,111,367,070	5,111,367,070	5,377,791,610	5,377,791,610	30.06.2022
64	United Payra 150 MW	974,533,115	974,533,115	3,164,364,324	3,164,364,324	30.06.2022
65	Spectra Solar Park	165,066,646	165,066,646	396,758,792	396,758,792	30.06.2022
66	Tangail Palli Power Generation Ltd. (22 MW)	1,259,754,873	1,259,754,873	992,745,535	992,745,535	30.06.2022
67	Nutan Bidyut (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	1,778,250,497	1,778,250,497	3,100,773,267	3,100,773,267	30.06.2022
68	Bhairab Power Limited (54.50 MW)	1,759,963,087	1,759,963,087	1,884,569,221	1,884,569,221	30.06.2022
69	Bangladesh Petroleum Corporation (BPC)	627,674,783	-	-	627,674,783	30.06.2022
70	Chandpur Power Generation Ltd. (115 MW)	3,713,184,400	3,713,184,400	4,028,142,795	4,028,142,795	30.06.2022
71	EPV Thakurgaon Limited (115 MW)	3,244,139,325	3,244,139,325	3,730,045,470	3,730,045,470	30.06.2022
72	Kanchan Purbahal Power Generations Limited, 55 MW	2,397,918,919	2,397,918,919	1,757,834,274	1,757,834,274	30.06.2022
73	KEPZ 9.8MW Solar	51,897,296	51,897,296	-	-	30.06.2022
74	ERBL 100MW , Mongla	1,154,337,981	1,154,337,981	1,602,918,741	1,602,918,741	30.06.2022
104	Barisal Electric Power Company Limited		10,739,784,052		10,739,784,052	
105	Teesta Solar Limited (200MW)		2,696,250,285		2,696,250,285	
106	Intraco Solar Power Limited 30MW		683,222,893		683,222,893	
107	B-R Powergen Ltd., Mirersarai		1,444,470,473		1,444,470,473	



**BANGLADESH POWER DEVELOPMENT BOARD**  
**Detailed Schedule of Trade and others payables**  
**For the year ended 30 th June,2023**

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
108	Bangladesh India Friendship Power Company (Pvt) Ltd. 1320MW			6,217,546,176	6,217,546,176	
109	Desh Energy Hatiya Power Company Limited (5MW)			150,996,668	150,996,668	
	<b>Sub-Total</b>	<b>230,256,564,514</b>	<b>229,628,889,731</b>	<b>273,110,486,564</b>	<b>273,738,161,346</b>	
<b>Rental &amp; Quick Rental Power Company</b>						
1	Energyprima Limited, Kumargaon	119,125,405	119,125,405	45,246,333	45,246,333	30.06.2022
2	Venture Energy Resources Ltd.	249,430,522	249,430,522	777,238,292	777,238,292	30.06.2022
3	GBB Power Limited	273,481,603	273,481,603	546,782,920	546,782,920	30.06.2022
4	Shahjibazar Power Co. Ltd.	725,104,444	725,104,444	2,033,569,437	2,033,569,437	30.06.2022
5	Desh Cambridge Kumargaon Power Co. Ltd.	96,533,511	96,533,511	234,445,262	234,445,262	30.06.2022
6	Barkatullah Electro Dynamics Ltd.	330,972,345	330,972,345	1,008,526,533	1,008,526,533	30.06.2022
7	Energyprima Limited, Fenchugonj	146,415,205	146,415,205	874,055,588	874,055,588	30.06.2022
8	Precision Energy Ltd.	449,685,519	449,685,519	435,630,797	435,630,797	30.06.2022
9	Summit Narayangonj Power Ltd	2,100,228,103	2,100,228,103	3,047,980,225	3,047,980,225	30.06.2022
10	KPCL Unit - (2)	2,138,060,637	2,138,060,637	2,311,322,638	2,311,322,638	30.06.2022
11	Khanjahan Ali Power Ltd	586,325,265	586,325,265	704,953,428	704,953,428	30.06.2022
12	Aggreko International Projects Ltd. (95 MW)	271,025,719	271,025,719	-	-	30.06.2022
13	IEL Consourtium & Associates	3,446,672,137	3,446,672,137	2,244,507,087	2,244,507,087	30.06.2022
14	Dutch Bangla Power & Associates Ltd	2,784,448,137	2,784,448,137	2,321,445,440	2,321,445,440	30.06.2022
15	Acron Infrastructure Services Ltd (Julda)	1,660,202,362	1,660,202,362	3,317,096,551	3,317,096,551	30.06.2022
16	Amnura (Sinha Power Generation)	274,117,988	274,117,988	380,076,109	380,076,109	30.06.2022
17	Power Pac Mutiara Keranigonj	1,720,415,754	1,720,415,754	154,740,873	154,740,873	30.06.2022
18	Northern Power	204,465,304	204,465,304	133,948,316	133,948,316	30.06.2022
	<b>Sub-Total</b>	<b>17,576,709,958</b>	<b>17,576,709,958</b>	<b>20,571,565,829</b>	<b>20,771,565,829</b>	



BANGLADESH POWER DEVELOPMENT BOARD  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June,2023

Schedule-M

Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
<b>Import Power Company</b>						
1	NVVN Ltd. - India-250 MW	614,833,395	614,833,395	1,866,651,962	1,866,651,962	30.06.2022
2	NVVN Ltd. - India-160 MW	1,268,552,623	1,268,552,623	1,785,584,438	1,785,584,438	30.06.2022
3	NVVN Ltd. - India-300 MW	2,847,039,068	2,847,039,068	4,472,610,896	4,472,610,896	30.06.2022
4	PTC India Ltd.-200 MW	2,200,470,751	2,200,470,751	6,342,323,819	6,342,323,819	30.06.2022
5	Sembcorp Energy India Limited-250 MW	2,967,085,534	2,967,085,534	8,216,792,375	8,216,792,375	30.06.2022
6	Power Grid Corporation of India-250MW	202,322,984	202,322,984	218,219,205	218,219,205	30.06.2022
7	Power Grid Corporation of India-160MW	28,000,045	28,000,045	14,933,180	14,933,180	30.06.2022
8	Adami Power (Jharkhand) Limited			22,414,117,308	22,414,117,308	
	<b>Sub-Total</b>	<b>10,128,304,399</b>	<b>10,128,304,399</b>	<b>45,331,233,183</b>	<b>45,331,233,183</b>	
<b>Public Power Plant</b>						
100	Ashugonj Power Station Co. (573 MW)	380,358,101	380,358,101	485,580,824	485,580,824	30.06.2022
101	Ashugonj Power Station Co. (50 MW)	161,832,326	161,832,326	644,822,663	644,822,663	30.06.2022
102	Ashugonj Power Co.ltd.-225 MW	2,033,308,098	2,033,308,098	4,934,532,160	4,934,532,160	30.06.2022
103	Ashugonj Power Co.ltd.-450MW-South	2,999,252,517	2,999,252,517	6,056,838,750	6,056,838,750	30.06.2022
104	Ashugonj Power Co.ltd.-450MW North	2,360,052,839	2,360,052,839	7,582,400,110	7,582,400,110	30.06.2022
	Ashugonj Power Co.ltd.-400MW East	-	-	4,849,965,132	4,849,965,132	
105	BPDB RPCL PowerGen Ltd	4,767,648,131	4,767,648,131	4,369,556,267	4,369,556,267	30.06.2022
106	EGCB Ltd.(210*2)MW	617,246,524	617,246,524	2,499,280,223	2,499,280,223	30.06.2022
107	EGCB Ltd.412MW	1,723,072,256	1,723,072,256	6,821,403,758	6,821,403,758	30.06.2022
108	EGCB Ltd.335 MW	2,222,395,170	2,222,395,170	4,440,100,066	4,440,100,066	30.06.2022
109	NWPGCL-Bheramara-410MW	2,947,160,243	2,947,160,243	5,612,233,778	5,612,233,778	30.06.2022
110	NWPGCL-Madhumati 105 MW	1,782,633,141	1,782,633,141	2,824,000,180	2,824,000,180	30.06.2022
111	North West Power Gen (Sirajgonj) Unit-1	983,342,434	983,342,434	4,038,921,527	4,038,921,527	30.06.2022
112	North West Power Gen (Sirajgonj) Unit-2	4,932,652,408	4,932,652,408	10,202,377,815	10,202,377,815	30.06.2022
113	North West Power Gen (Sirajgonj) Unit-3	1,954,151,763	1,954,151,763	5,276,504,450	5,276,504,450	30.06.2022
114	North West Power Gen (Khulna)	5,501,765,806	5,501,765,806	6,876,796,418	6,876,796,418	30.06.2022
115	Haripur Gas Turbine	40,969,866	40,969,866	94,052,264	94,052,264	30.06.2022
	<b>Sub-Total</b>	<b>35,407,841,622</b>	<b>35,407,841,622</b>	<b>77,609,366,385</b>	<b>77,609,366,385</b>	
116	PGCBL- Bangladesh	1,023,852,164	1,023,852,164	4,834,625,646	4,834,625,646	30.06.2022
	<b>Sub-Total</b>	<b>1,023,852,164</b>	<b>1,023,852,164</b>	<b>4,834,625,646</b>	<b>4,834,625,646</b>	
	<b>Total External Finance-Revenue</b>	<b>294,393,272,656</b>	<b>293,765,597,874</b>	<b>421,457,277,606</b>	<b>422,084,952,389</b>	



BANGLADESH POWER DEVELOPMENT BOARD  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June,2023

Schedule-M

Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
<b>B.External Finance-Development</b>						
1	Shanghai Electric Power Construction Co., Ltd. ( SEPC)	475,428,676			475,428,676	30.06.2015
2	China Chengda Engineering Co. Ltd ,China	226,896,407			226,896,407	30.06.2015
3	Marubeni Corporation	4,054,321			4,054,321	30.06.2021
4	Joint Venture of Samsung c&T Corporation, Korea & Larsen & Toubro Ltd.	2,514,409,206	214,732,263		2,299,676,944	30.06.2022
5	Hubei Electric Power Survey & Design institute, China	44,698,618			44,698,618	29.06.2017
6	Jiangsu ETERN Co., Ltd	1,749,776,000			1,749,776,000	30.06.2021
7	Shanghai Electric Power Construction Co., Ltd. ( SEPC)	39,025,891			39,025,891	30.06.2021
8	Jiangsu ETERN Co., Ltd	844,381	844,381		-	30.06.2022
9	Power China Hubei Electric Engineering Corporation, China	141,026,611	141,026,611	564,287,000	564,287,000	30.06.2021
10	Energy Pac Engineering Ltd.	38,283,240	38,283,240		0	30.06.2021
11	China Energy Engineering Group	42,048,443	42,048,443		-	30.06.2021
12	Energy Pac Engineering Ltd.	120,302,471	120,302,471		0	30.06.2022
13	Huayi International Power Company Ltd., China	68,144,253	47,620,882		20,523,371	30.06.2022
14	Sterling and wilson India	101,177,147	56,858,317		44,318,830	30.06.2022
15	CEC and Fortune JV China	185,983,919	122,387,122		63,596,797	30.06.2022
16	China Energy Engineering Group	-		107,434,134	107,434,134	30.06.2022
17	Globe Multi-trade	-		94,192,201	94,192,201	30.06.2022
18	Sino-Steel MECC-ZHAOWEI	31,497,000		596,978,299	628,475,299	
19	Power China Hubei Electric Engineering Corporation, China	-		61,836,927	61,836,927	
20	Ideal Electrical Enterprise Ltd.	98,149,170	98,149,170	25,348,289	25,348,289	30.06.2022
21	Adex Corporation Ltd	30,195,992.32	12,803		30,183,189	30.06.2022
22	Energy Pac Engineering Ltd.	21,327,825.47		16,379,376	38,207,201	30.06.2022
23	CEC and Fortune JV China	394,023,784			394,023,784	30.06.2022
24	Energy Pac Engineering Ltd.	4,093,000			4,093,000	30.06.2022
	<b>Total External Finance-Development</b>	<b>6,331,886,355</b>	<b>882,265,702</b>	<b>1,466,456,226</b>	<b>6,916,076,878</b>	
<b>C.External Finance-Foreign Loan</b>						
	Ideal Electrical Enterprise Limited (under Smart Prepayment Metering Project in Distribution Zones of BPDB).	-		66,987,703	66,987,703	
	<b>Total External Finance-Foreign Loan</b>	<b>-</b>	<b>-</b>	<b>66,987,703</b>	<b>66,987,703</b>	
	<b>Total Finance (A+B+C)</b>	<b>300,725,159,011</b>	<b>294,647,863,576</b>	<b>422,990,721,535</b>	<b>429,068,016,970</b>	

**REVENUE (CPAAC)**

1	Mitsumaru	60,750			60,750	30.06.20
2	Nebula Techno Solution	1,977,012			1,977,012	30.06.20
3	MJB International	4,074,138			4,074,138	30.06.20
4	Global	489,200			489,200	30.06.20
5	Haripur Power Station	1,700,076,495	1,603,699		1,698,472,795	30.06.22
6	Titas gas T & D Co. Ltd.	618,233,194	618,233,194	4,722,191,270	4,722,191,270	30.06.22
7	Bakhrabad Gas Sitems Ltd.	186,768,468	186,768,468	14,818,617	14,818,617	30.06.22
8	Jalalabad Gas T & D Sistem	1,541,843,159	1,541,843,159	11,909,340,759	11,909,340,759	30.06.22



BANGLADESH POWER DEVELOPMENT BOARD  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June,2023

Schedule-M

Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
9	Pashimanchal Gas Co. Ltd.	8,023,124	8,023,124	79,612,248	79,612,248	30.06.22
10	Bara Pukuria Col Mining Co.	76,554,346	76,554,346	1,663,611,206	1,663,611,206	30.06.22
11	Karnafully Gas Distribution Co Ltd.	278,753,736	278,753,736	3,442,324,674	3,442,324,674	30.06.22
12	Sundarban Gas	140,333,240	140,333,240	2,192,433,809	2,192,433,809	30.06.22
13	Grameen Phone	237,904			237,904	30.06.20
14	GE International	291,060			291,060	30.06.20
15	Energypac Power Generation	23,382,194	23,382,194		-	30.06.20
16	System Resources Ltd	-			-	
17	System Resources Ltd	-			-	
18	Goltens & ECE Consortium	-			-	
19	Leavent Industries & Inter RAO	24,245,230	24,245,230		-	30.06.22
20	Goltens & ECE Consortium	-			-	
21	Energypac Power Generation	-			-	
22	Sundries Advertisement Bill	19,656,533	19,656,517	-	16	30.06.22
	Dongfong Electric			28,159,620	28,159,620	30-06-23
	Basher & Brother Dhaka			28,741,748	28,741,748	30-06-23
	Onix Enterprise			9,665,955	9,665,955	30-06-23
	Nahid Construction			14,780,924	14,780,924	30-06-23
	Flow P&D India			9,017,744	9,017,744	30-06-23
	Partex Cable Ltd			7,944,000	7,944,000	30-06-23
	Energypack Infrastructure & Development Ltd.			53,251,080	53,251,080	30-06-23
	Weber Power Solution Ltd.			22,080,655	22,080,655	30-06-23
	Power System Development Co.Ltd.			10,055,250	10,055,250	30-06-23
	BRB cables Ltd			110,629,184	110,629,184	30-06-23
	Jiangsu Zhongtian Technology			44,276,382	44,276,382	30-06-23
	mvavib exgv K#c@v#ikb			1,243,393	1,243,393	30-06-23
23	Shaangu-Microtech JV	-		17,246,187	17,246,187	30-06-23
24	kSB Ltd.	-		28,108,554	28,108,554	30-06-23
25	Sayed Munzurul Kabir	-		2,017,857	2,017,857	30-06-23
26	Munshi Engineers	-		2,610,531	2,610,531	30-06-23
27	Mozumder Enterprise	-		13,093,080	13,093,080	30-06-23
	<b>Sub- Total</b>	<b>4,624,999,782</b>	<b>2,919,396,907</b>	<b>24,427,254,727</b>	<b>26,132,857,602</b>	
<b>DEVELOPMENT (CPAAC):</b>						
28	GETCO Ltd	2,067,679	-	-	2,067,679	30.06.20
29	China National	649,876	-	-	649,876	30.06.20
30	Shubo Trade International	4,338,511	-	-	4,338,511	30.06.20
31	Sundries Advertisement Bill			916,223	916,223	30-06-23
	<b>Sub- Total</b>	<b>7,056,066</b>	<b>-</b>	<b>916,223</b>	<b>7,972,289</b>	
	<b>Total CPAACELL</b>	<b>4,632,055,848</b>	<b>2,919,396,907</b>	<b>24,428,170,950</b>	<b>26,140,829,891</b>	

RAO



**BANGLADESH POWER DEVELOPMENT BOARD**  
**Detailed Schedule of Trade and others payables**  
**For the year ended 30 th June,2023**

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
1	Bhola Power Station	13,205,936	13,205,936	7,339,281	7,339,281	30.06.23
2	Baghabari Power Station	-	-	-	-	-
3	Bheramara Power Station	-	-	-	-	-
4	Barapukuria Power Station	2,776,639	2,776,639	19,442,895	19,442,895	30.06.22
5	Barisal Power Station	998,673	998,673	2,602,338	2,602,338	30.06.22
6	Bibiyana Power Station	2,098,254	2,098,254	10,536,849	10,536,849	30.06.22



**BANGLADESH POWER DEVELOPMENT BOARD**  
**Detailed Schedule of Trade and others payables**  
**For the year ended 30 th June,2023**

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
7	CES	71,331,168	71,331,168	281,174,556	281,174,556	30.06.22
8	COOAC	9,153,527	9,153,527	20,517,939	20,517,939	30.06.22
9	Cumilla	46,951,294	42,617,989	12,884,202	17,217,507	30.06.22
10	Chandpur Power Station	1,727,923	679,603		1,048,320	30.06.22
11	Fenchuganj Power Station	980,000	980,000		-	30.06.22
12	Ghorashal Power Station	48,084,007	48,084,007	4,765,157	4,765,157	30.06.22
13	Kaptai Power Station	14,081,424	13,753,136	5,312,233	5,640,521	30.06.22
14	Khulna Power Station	5,013,800	5,013,800	-	-	30.06.22
15	Katakhali Power Station	3,973,240	3,973,240	10,754,742	10,754,742	30.06.22
16	Mymensing	49,732,881	49,732,881	47,690,698	47,690,698	30.06.22
17	Shambhuganj	42,944,159	40,759,733	35,666,564	37,850,990	30.06.22
18	Noakhali	30,528,079	27,672,307	19,010,540	21,866,312	30.06.22
19	P&D	14,486,641	14,031,535	14,279,478	14,734,584	30.06.22
20	P&Co	216,624,938	216,624,062	51,427,835	51,428,711	30.06.22
21	Rangpur Power Station	2,144,107	2,144,107	24,080,121	24,080,121	30.06.22
22	Rawzan Power Station	7,681,968	7,681,391	9,903,419	9,903,996	30.06.22
23	Shahjibazar Power Station	-	-	-	-	-
24	Shikalbaha Power Station	623,806	623,805	1,672,182	1,672,183	30.06.22
25	Siddhirganj Power Station	300,000,000			300,000,000	30.06.22
26	Sylhet	29,912,726	29,200,195	31,956,079	32,668,610	30.06.22
27	Tongi Power Station	15,932,239	15,803,425	9,666,982	9,795,796	30.06.22
28	Tangail	30,716,691	30,716,691	41,529,254	41,529,254	30.06.22
	<b>Total RAO</b>	<b>961,704,119</b>	<b>649,656,104</b>	<b>662,213,344</b>	<b>974,751,359</b>	
1	Shahjibazar 100 MW GTPP Construction Project	-	-	-	-	-
2	Power Distribution System Development Project Rajshahi	-	-	-	-	-
	<b>Total Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Accounts Payable-Contractors' &amp; Suppliers (Code 311)</b>	<b>306,318,918,978</b>	<b>298,216,916,587</b>	<b>448,081,105,829</b>	<b>456,183,108,220</b>	

**Detailed Schedule of Accounts Payable – Others (Code 312)**

SL. No.	Name of RAO/Projects	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
1	CPAACell	108,540	108,540		-	30.06.2020
2	RAO,Fenchugonj	1,324,794	1,324,794		-	30.06.2022
3	RAO,Khulna	-		52,000	52,000	
4	RAO,Cumilla	127,967	127,967		-	30.06.2022
5	RAO, Noakhali			850,839	850,839	
6	RAO,CES	132,000	132,000		-	30.06.2022
7	RAO,Tongi	25,200	25,200		-	30.06.2022



**BANGLADESH POWER DEVELOPMENT BOARD**  
**Detailed Schedule of Trade and others payables**  
**For the year ended 30 th June,2023**

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
	<b>Total Accounts Payable-Others (Code 312)</b>	1,718,501	1,718,501	902,839	902,839	
	<b>Total Trade and other payables</b>	306,320,637,479	298,218,635,088	448,082,008,668	456,184,011,059	



**Bangladesh Power Development Board**  
**Ageing analysis of Trade payables**  
**For the year ended 30 June 2023**

Schedule-M

Sl. No	Name of Party	Balance as on 30 June 2023 (in BDT)			Total	Balance as on 30 June 2022 (in BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
	<b>A. External Finance-Revenue</b>					
	<b>IPP Company</b>					
1	Meghnaghat Power Ltd	2,444,444,097.70	2,463,390,165.70	1,881,511,494.14	6,789,345,757.54	2,295,755,674
2	Hanpur Power Ltd	1,627,092,489.74	1,624,579,364.74	1,438,640,335.40	4,690,312,389.88	1,092,715,896
3	Rural Power Co. Ltd	637,803,158.84	755,857,948.18	1,418,813,829.49	2,812,474,936.51	1,709,838,508
4	RPCL 52 MW Gazipur	530,150,271.44	811,267,863.46	1,977,317,746.32	3,318,735,881.22	2,002,317,332
5	RPCL 25 MW Rayganj	412,794,972.23	265,554,781.69	1,091,377,528.03	1,769,727,281.95	706,391,952
6	RPCL-105MW Gazipur	1,866,787,347.00	1,774,219,634.00	5,592,014,937.00	9,233,021,918.00	4,727,484,981
7	Regent Energy & Power Ltd.	286,356,205.00	493,615,529.48	366,702,695.76	1,146,674,430.24	746,776,056
8	Regent Power Limited	95,068,828.35	83,342,208.07	63,069,480.46	241,480,516.88	132,626,303
9	Baraka Patenga Power Ltd	471,688,115.53	413,718,904.00	442,990,118.50	1,328,397,138.03	1,615,683,089
10	Kamaphuli Power Ltd	1,471,631,340.77	1,396,445,445.59	2,164,162,759.16	5,032,239,545.52	5,432,260,704
11	Baraka Shikabaha Power Ltd, 105 MW	954,029,753.90	933,268,998.84	1,064,031,373.42	2,951,330,126.16	4,888,277,014
12	HF Power Company Limited	957,117,420.40	960,406,560.28	1,98,816,211.14	2,116,340,191.82	3,283,015,164
13	United Ashgony Energy limited	971,763,889.64	850,124,614.04	947,352,420.33	2,769,240,924.01	1,068,673,125
14	United Power Generation & Distribution	87,058,882.17	73,536,359.82	64,918,301.25	225,513,543.24	216,763,223
15	Sajhanullah Power Generation Co. Ltd.	50,891,513.05	46,304,306.06	66,524,319.51	163,720,138.62	129,476,466
16	United Anawara 300 MW	3,003,649,692.43	2,839,591,243.31	2,926,125,348.14	8,769,366,283.88	14,724,936,900
17	United Jamalpur Power Ltd, 200 MW	1,204,709,234.05	1,802,034,027.56	1,489,496,486.16	4,496,239,747.78	5,031,961,540
18	ECPV	2,068,207,639.58	2,760,668,145.73	2,056,370,986.50	6,885,246,771.81	8,729,241,555
19	Feni Lanka Power Limited	1,406,883,743.58	1,102,480,336.73	300,430,646.75	2,809,794,727.06	2,870,327,706
20	Laldhanavi Bangla Power (52.2MW)	692,679,534.73	381,299,006.90	-	1,073,978,541.63	1,452,821,909
22	Rajshanka Power Co. Ltd.	237,327,867.83	161,605,883.96	178,224,288.77	577,158,040.56	1,442,185,317
23	Midland East Power Co. Ltd.	1,354,601,201.94	1,356,018,605.43	1,132,184,113.79	3,842,803,921.17	6,130,887,500
24	Midland Power Co. Ltd.	347,712,297.86	306,498,560.05	257,010,983.07	911,221,840.98	366,795,124
25	Desh Energy Chandpur Co. Ltd.	1,448,220,207.58	2,041,606,247.44	973,867,756.08	4,463,694,211.10	6,330,397,760
26	Acon Infrastructure Services Unit-2 Limited	1,001,580,566.77	1,182,318,319.75	1,029,149,687.44	3,213,048,573.96	3,748,056,532
27	Paramount BTrac Energy Limited, Bagabari, Siraganj (200MW)	1,101,202,027.09	1,522,069,785.88	1,293,849,949.36	3,917,712,176.33	3,789,036,078
28	Bangla Track Power Company Ltd.	709,130,604.57	706,519,605.00	1,414,310,715.40	2,829,960,924.97	1,749,448,446
29	Bangla Track Power Company Ltd.	-	708,434,850.00	1,132,954,230.50	1,841,389,080.50	1,671,745,002
30	Bangla Track Power Company Ltd.-Unit-2	-	383,934,148.25	570,584,270.14	954,518,418.39	896,611,021
31	Zodiac Power Cig Limited,	553,205,884.00	578,341,332.00	487,460,872.00	1,619,008,088.00	2,519,549,738
32	Confidence Power Rangpur Ltd - Rangpur	1,228,807,941.58	1,254,000,784.65	1,090,196,982.74	3,573,005,708.97	4,513,480,503



Schedule-M

Sl. No	Name of Party	Balance as on 30 June 2023 (In BDT)				Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
33	Confidence Power Bogra Unit-I Ltd.	1,082,102,989.95	1,154,427,579.49	1,182,412,384.15	3,418,942,953.59	4,978,151,804
34	Confidence Power Bogra Unit-II Ltd.	1,184,978,370.12	1,331,310,506.00	1,001,549,847.80	3,517,838,723.92	5,490,243,318
35	Banco Energy Generation Ltd.	362,935,710.39	488,598,684.36	689,777,197.00	1,541,311,591.74	2,810,164,774
36	Doreen Power Generations & Systems Ltd, Feni	112,300,713.76	121,503,706.12	103,449,429.22	337,253,849.10	150,785,067
37	Doreen Power Generations & Systems Ltd, Tangail	108,522,981.37	124,824,168.38	96,983,649.47	330,330,799.22	149,270,119
38	Dhaka Southern Power Limited	588,692,570.05	614,208,160.82	447,319,158.68	1,650,219,889.55	2,237,663,659
39	Dhaka Northern Power Limited	524,955,893.91	519,586,776.72	482,901,994.96	1,527,444,665.60	2,373,542,622
40	ACE Alliance Power Ltd(149MW)	1,326,084,566.82	1,727,167,573.61	969,919,460.85	4,023,171,601.28	6,457,175,922
41	Summit Purbanchal Power Ltd.	197,470,474.46	263,111,420.18	192,693,444.64	653,275,339.28	319,600,158
42	Summit Bibiyana II Power Company Ltd	1,907,458,759.59	1,962,382,951.00	1,659,181,312.09	5,529,023,022.68	2,236,644,353
43	Summit Barisal Power Ltd	647,459,787.00	491,778,315.62	547,390,694.46	1,686,628,797.08	1,379,148,318
44	Summit Narayanganj Power Ltd Unit-II	342,629,786.33	684,740,232.66	612,137,506.30	1,639,507,525.29	2,370,348,980
45	Summit Gazipur II Power Ltd	2,735,135,408.14	2,915,555,538.58	2,663,415,507.36	8,314,106,454.08	13,048,158,858
46	Summit Meghnaghat Power Ltd.	2,383,120,623.67	2,412,340,477.51	2,684,906,970.00	7,480,368,071.18	2,516,878,361
47	Aggreko Energy Solution Ltd 100 MW, Aorahati	398,226,208.58	384,667,314.08	759,487,706.40	1,542,381,229.05	746,772,076
48	Aggreko Power Solution Ltd 100 MW, Bhabmanganjan	197,868,641.96	379,500,000.00	768,615,699.48	1,345,984,341.44	918,544,608
49	Kushara Power Company Ltd.	657,729,742.00	665,343,380.72	523,672,780.91	1,846,745,903.63	1,120,423,451
50	APR Energy 300 MW	1,198,476,758.95	1,162,724,121.04	1,708,678,411.09	4,069,879,291.08	2,707,461,348
51	PowerPac Muturia-Jampur					376,057,099
52	Bangladesh-China Power Company (Pvt) Ltd 1320MW	11,468,009,425.01	19,062,381,207.55	25,539,064,676.68	56,069,455,309.23	29,273,865,862
53	Orion Power Sonargaon Limited	1,091,343,488.69	1,137,852,405.56	1,136,521,272.90	3,365,717,167.15	4,646,723,930
54	Orion Power Rupsha Limited (OPRL), Khulna (105 MW)	820,294,547.95	635,492,639.72	683,308,827.18	2,139,096,014.85	4,095,743,097
55	Digital Power & Associates Ltd.	861,826,561.00	930,855,434.00	940,460,371.00	2,733,142,366.00	3,817,854,491
56	Sinha Peoples Energy Limited					497,991,030
57	Sembcorp NWPCLtd (Strajganj) 281.991 MW )	2,710,252,199.00	2,654,056,767.47	2,844,479,048.31	8,208,788,014.78	3,521,999,005
58	Sympa Solar Power Ltd	36,647,167.00	36,280,289.05	11,656,160.00	84,583,616.05	49,770,618
59	ENGREEN Solar	14,830,672.00	15,430,930.00	18,208,426.00	48,470,028.00	22,742,772
60	Techraf Solartech Energy Limited (20 MW)	85,557,232.90	106,117,352.73	51,157,074.00	242,831,659.63	161,114,287
61	Manikgonj Power Generations Limited, 162 MW	1,307,254,296.00	1,568,119,314.00	1,004,837,899.00	3,880,211,199.00	8,670,385,034
62	HDFC SinPower Ltd. (50 MW)	309,559,595.73	331,265,061.31	70,456,896.58	711,281,533.62	577,470,956
63	Anilma Energy Limited. (116 MW)	982,918,324.57	2,023,399,024.79	2,371,474,260.40	5,377,791,609.76	5,111,367,070
64	United Payra 150 MW	1,184,646,581.10	779,865,892.42	1,199,851,850.52	3,164,364,324.04	974,533,115
65	Spectra Solar Park	167,236,777.14	171,847,517.83	57,674,496.64	396,758,791.60	165,066,646
66	Tangail Palli Power Generation Ltd. (22 MW)	304,813,005.60	342,453,986.95	345,478,542.46	992,745,533.01	1,259,754,873
67	Nutan Bidyt (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	863,185,104.96	882,961,256.15	1,354,626,906.06	3,100,773,267.17	1,778,250,497
68	Bhairab Power Limited (54.50 MW)	803,983,379.66	623,123,633.88	457,462,207.53	1,884,569,221.07	1,759,963,087
69	Bangladesh Petroleum Corporation (BPC)	-	-	627,674,782.73	627,674,782.73	627,674,783
70	Chandpur Power Generation Ltd. (115 MW)	1,454,545,306.86	1,453,644,451.88	1,119,953,035.84	4,028,142,794.58	3,713,184,400
71	EPV Thakurgaon Limited (115 MW)	1,234,700,485.04	1,007,480,380.46	1,487,864,604.71	3,730,045,470.21	3,244,139,325





Sl. No	Name of Party	Balance as on 30 June 2023 (In BDT)				Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
72	Kanchan Purbchal Power Generations Limited, 55 MW	604,878,910.00	530,236,127.00	622,719,237.00	1,757,834,274.00	2,397,918,919
73	KEPZ 9.8MW Solar	-	-	-	-	51,897,296
74	ERBL 100MW, Mongla	505,051,207.93	517,860,115.50	580,007,417.93	1,602,918,741.36	1,154,337,981
75	Barisal Electric Power Company Limited	3,180,074,044.83	3,518,430,295.70	4,041,279,711.00	10,739,784,051.53	-
76	Testa Solar Limited (200MW)	1,051,964,388.00	1,013,540,714.41	630,745,182.77	2,696,250,285.18	-
77	Intaco Solar Power Limited 30MW	180,729,924.77	206,178,965.64	296,314,002.64	683,222,893.05	-
78	B-R Powergen Ltd, Mirsarai	1,265,674,841.23	1,78,795,631.49	-	1,444,470,472.72	-
79	Bangladesh India Friendship Power Company (Pvt) Ltd, 1320MW	4,474,438,218.85	1,743,107,956.85	-	6,217,546,175.70	-
80	Desh Energy Hatya Power Company Limited (5MW)	53,676,114.04	56,157,991.42	41,162,562.99	150,996,668.45	-
Sub-Total		82,488,501,603	91,286,066,810	99,963,592,933	273,738,161,346	230,256,564,514
81	Energypriya Limited, Kumargaon	-	-	45,246,333.41	45,246,333.41	119,125,405
82	Venture Energy Resources Ltd,	285,311,142.90	273,516,699.39	218,410,450.02	777,238,292.30	249,430,522
83	GBB Power Limited	171,120,267.02	189,778,575.95	185,884,076.98	546,782,919.95	273,481,603
84	Shahjibazar Power Co. Ltd,	687,543,996.00	714,124,989.03	631,900,451.80	2,033,569,436.83	725,104,444
85	Desh Cambridge Kumargaon Power Co. Ltd,	92,002,823.42	76,696,816.00	65,745,623.00	234,445,262.42	96,533,511
86	Barkatullah Electro Dynamics Ltd,	417,214,956.65	375,990,108.29	215,321,468.01	1,008,526,532.94	330,972,345
87	Energypriya Limited, Fenchugonj	371,720,550.90	341,900,293.85	160,434,743.35	874,055,588.10	146,415,205
88	Precision Energy Ltd,	-	225,903,518.13	209,727,278.46	435,630,796.59	449,685,519
89	Sunmit Narayangonj Power Ltd	1,359,649,305.87	966,648,887.93	721,682,030.86	3,047,980,224.66	2,100,228,103
90	KPCL Unit - (2)	1,054,773,327.75	1,033,446,555.56	223,102,754.89	2,311,322,638.19	2,138,060,637
91	Khanjahan Ali Power Ltd	348,480,712.00	310,891,058.00	45,581,658.00	704,953,428.00	586,325,265
92	Aggreko International Projects Ltd (95 MW)	-	-	-	-	271,025,719
93	Oron Power Meghna Ltd	901,333,872.84	862,308,257.62	480,864,956.86	2,244,507,087.31	3,446,672,137
94	Dutch Bangla Power & Associates Ltd	906,316,112.87	859,342,831.55	555,586,495.69	2,321,445,440.12	2,784,448,137
95	Acron Infrastructure Services Ltd (Jaldia)	922,321,477.75	1,041,722,773.08	1,353,052,300.03	3,317,096,550.86	1,660,202,362
96	Arnura (Sinha Power Generation)	380,076,108.50	-	-	380,076,108.50	274,117,988
97	Power Pac Mutiara Keramgonj	70,037,127.68	2,460,651.74	82,243,093.58	154,740,873.00	1,720,415,754
98	Northern Power Solution Limited	75,077,168.18	33,699,208.67	25,171,939.34	133,948,316.19	204,465,304
Sub-Total		8,043,178,950	7,308,431,225	5,219,955,654	20,571,565,829	17,576,709,958
99	NVFN Ltd - India-250 MW	1,256,205,830.00	610,446,132.00	-	1,866,651,962.00	614,833,395
100	NVFN Ltd - India-160 MW	977,619,261.22	807,965,176.46	-	1,785,584,437.68	1,268,552,623
101	NVFN Ltd - India-300 MW	3,005,568,823.84	1,467,042,071.86	-	4,472,610,895.70	2,847,039,068
102	PTC India Ltd-200 MW	2,674,057,237.61	2,728,569,336.85	939,697,244.34	6,342,323,818.80	2,200,470,751
103	Semcorp Energy India Limited-250 MW	2,710,252,199.00	2,654,056,766.47	2,852,483,409.33	8,216,792,374.80	2,967,085,534
104	Power Grid Corporation of India-250MW	218,219,205.36	-	-	218,219,205.36	202,322,984
105	Power Grid Corporation of India-160MW	14,933,180.33	-	-	14,933,180.33	28,000,045
106	Adani Power (Jharkhand) Limited	12,157,702,352.00	10,256,414,956.00	-	22,414,117,308.00	-



Sl No	Name of Party	Balance as on 30 June 2023 (In BDT)			Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	
	Sub-Total	23,014,558,089	18,524,494,440	3,792,180,654	45,331,233,183
107	Ashugonj Power Station Co. (573 MW)	-	48,270,891.44	437,309,933.04	485,580,824.48
108	Ashugonj Power Station Co. (50 MW)	215,048,064.86	237,947,821.38	191,826,776.46	644,822,662.70
109	Ashugonj Power Co.ltd.-225 MW	1,523,589,944.00	1,583,156,902.00	1,827,785,310.00	4,934,532,160.00
110	Ashugonj Power Co.ltd.-450MW-South	2,346,797,781.58	1,662,062,180.61	2,047,978,788.11	6,056,838,750.30
111	Ashugonj Power Co.ltd.-450MW North	2,344,007,698.56	1,872,779,769.00	3,365,612,642.73	7,582,400,110.29
112	Ashugonj Power Co.ltd.-400MW East	890,429,825.00	1,607,431,109.00	2,352,104,197.50	4,849,965,131.50
113	BPDB RPCL PowerGen Ltd	1,921,371,903.52	1,883,945,018.87	564,239,344.24	4,369,556,266.63
114	EGCB Ltd (210*2)MW	1,118,246,067.00	667,261,690.00	713,772,466.23	2,499,280,223.23
115	EGCB Ltd 412MW	2,230,614,482.16	2,187,556,972.40	2,403,232,303.25	6,821,403,757.81
116	EGCB Ltd 335 MW	1,527,557,372.00	1,208,312,866.00	1,704,229,828.20	4,440,100,066.20
117	NWPGCL-Bheramara-410MW	1,460,800,303.15	1,413,539,990.20	2,737,893,484.97	5,612,233,778.31
118	NWPGCL-Madhumati 105 MW	1,421,282,636.00	752,826,760.00	649,890,784.00	2,824,000,180.00
119	North West Power Gen (Sirajgonj) Unit-1	1,252,751,176.87	1,148,981,203.31	1,637,189,146.89	4,038,921,527.07
120	North West Power Gen (Sirajgonj) Unit-2	779,903,336.40	799,609,798.42	8,622,864,679.83	10,202,377,814.65
121	North West Power Gen (Sirajgonj) Unit-3	1,532,851,626.50	952,445,787.00	2,791,207,036.00	5,276,504,449.50
122	North West Power Gen (Khulna)	2,901,879,872.00	777,386,371.51	3,197,530,174.26	6,876,796,417.77
123	North West Power Gen 6.55 MW Grid Tied Solar PV	24,620,228.00	13,283,229.12	56,148,807.10	94,052,264.22
	Sub-Total	23,491,752,322	18,816,798,360	35,300,815,703	77,609,366,385
124	PGCL- Bangladesh	553,888,871.50	505,734,623.71	3,775,002,150.78	4,834,625,646.00
	Sub-Total	553,888,871.50	505,734,623.71	3,775,002,150.78	4,834,625,646.00
	Total External Finance-Revenue	137,591,879,836	136,441,525,458	148,051,547,094	422,084,952,389
	B. External Finance-Development				
125	Shanghai Electric Power Construction Co. Ltd (SEPC)		475,428,676.43	475,428,676.43	475,428,676.43
126	China Chengda Engineering Co. Ltd, China		226,896,406.77	226,896,406.77	226,896,406.77
127	Marubeni Corporation		4,054,321.39	4,054,321.39	4,054,321.39
128	Joint Venture of Samsung C&T Corporation, Korea & Larsen & Toubro Ltd.		2,299,676,943.50	2,299,676,943.50	2,514,409,206.03
129	Hubei Electric Power Survey & Design Institute, China		44,698,617.63	44,698,617.63	44,698,617.63
130	Jiangsu ETERN Co., Ltd		1,749,776,000.00	1,749,776,000.00	1,749,776,000.00
131	Shanghai Electric Power Construction Co., Ltd (SEPC)		39,025,891.16	39,025,891.16	39,025,891.16
132	Jiangsu ETERN Co., Ltd		-	-	844,380.75
133	Power China Hubei Electric Engineering Corporation, China	564,287,000.00			564,287,000.00
134	Energy Pac Engineering Ltd.				
135	China Energy Engineering Group				
136	Energy Pac Engineering Ltd.				
137	Huayi International Power Company Ltd, China				
138	Sterling and Wilson India				
139	CEC and Fortune JV China				
					185,983,918.95

## Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (In BDT)				Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
140	China Energy Engineering Group	107,434,134.00			107,434,134.00	-
141	Globe Multi-trade	94,192,201.00			94,192,201.00	-
142	Sino-Steel MECC-ZHAOWEI	596,978,299.00		31,497,000.00	628,475,299.00	31,497,000.00
143	Power China Hubei Electric Engineering Corporation, China	61,836,927.00			61,836,927.00	
144	Ideal Electrical Enterprise Ltd.		25,348,289.00		25,348,289.00	98,149,170.07
145	Adex Corporation Ltd			30,183,189.23	30,183,189.23	30,195,992.32
146	EnergyPac Engineering Ltd.	16,379,376.00		21,827,825.46	38,207,201.46	21,827,825.47
147	CEC and Fortune JV China			394,023,783.50	394,023,783.50	394,023,783.50
148	Energy Pac Engineering Ltd.			4,093,000.00	4,093,000.00	4,093,000.00
	<b>Total External Finance-Development</b>	<b>1,441,107,937.00</b>	<b>25,348,289.00</b>	<b>5,449,620,652.43</b>	<b>6,916,076,878.43</b>	<b>6,331,886,354.75</b>
	<b>C.External Finance-Foreign Loan</b>					
149	Ideal Electrical Enterprise Limited (under Smart Prepayment Metering Project in Distribution Zones of BPDB).	66,987,703			66,987,703	-
	<b>Total External Finance-Foreign Loan</b>	<b>66,987,703.00</b>	-	-	<b>66,987,703.00</b>	-
	<b>Total Finance (A+B+C)</b>	<b>139,099,975,476</b>	<b>136,466,873,747</b>	<b>153,501,167,747</b>	<b>429,068,016,970</b>	<b>300,725,159,011</b>
	<b>CPAAC-Revenue</b>					
150	Mitsumaru			60,750	60,750	60,750
151	Nebula Techno Solutioin			1,977,012	1,977,012	1,977,012
152	MJB International			4,074,138	4,074,138	4,074,138
153	Global			489,200	489,200	489,200
154	Haripur Power Station			1,698,472,795	1,698,472,795	1,700,076,495
155	Titas gas T & D Co. Ltd.	4,722,191,270			4,722,191,270	618,233,194
156	Bakhrabad Gas Sitems Ltd.	14,818,617			14,818,617	186,768,468
157	Jalalabad Gas T & D Sistem	11,909,340,759			11,909,340,759	1,541,843,159
158	Pashimanchal Gas Co. Ltd.	79,612,248			79,612,248	8,023,124
159	Bara Pukuria Col Mining Co.	1,663,611,206			1,663,611,206	76,554,346
160	Kamafully Gas Distribotion Co Ltd.	3,442,324,674			3,442,324,674	278,753,736
161	Surdarban Gas	2,192,433,809			2,192,433,809	140,333,240
162	Grameen Phone			237,904	237,904	237,904
163	GE International			291,060	291,060	291,060
164	Energypac Power Generation				-	23,382,194
165	Leavent Industries & Inter RAO				-	24,245,230
166	Sundries Advertisement Bill			16	16	19,656,533
167	Dongfong Electrice	28,159,620			28,159,620	-
168	Basher & Brother Dhaka	28,741,748			28,741,748	-
169	Onix Enterprise	9,665,955			9,665,955	-
170	Nahid Construction	14,780,924			14,780,924	-
171	Flow P&D India	9,017,744			9,017,744	-
172	Partex Cable Ltd	7,944,000			7,944,000	-



## Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (In BDT)				Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
173	Energypack Infrastructure & Development Ltd.	53,251,080			53,251,080	-
174	Weber Power Solution Ltd.	22,080,655			22,080,655	-
175	Power System Development Co.Ltd.	10,055,250			10,055,250	-
176	BRB cables Ltd	110,629,184			110,629,184	-
177	Jiangsu Zhongtian Techonology	44,276,382			44,276,382	-
178	mvavib exgv Kꞑc@vꞑikb	1,243,393			1,243,393	-
179	Shaangu-Microtech JV	17,246,187			17,246,187	-
180	kSB Ltd.	28,108,554			28,108,554	-
181	Sayed Munzurul Kabir	2,017,857			2,017,857	-
182	Munshi Engineers	2,610,531			2,610,531	-
183	Mozumder Enterprise	13,093,080			13,093,080	-
	<b>Total CPAAC-Revenue</b>	<b>24,427,254,727</b>	<b>-</b>	<b>1,705,602,875</b>	<b>26,132,857,602</b>	<b>4,624,999,782</b>
	<b>CPAAC-Development</b>					
184	GETCO Ltd			2,067,679	2,067,679	2,067,679
185	China National			649,876	649,876	649,876
186	Shubo Trade International			4,338,511	4,338,511	4,338,511
187	Sundries Advertisement Bill	916,223			916,223	-
	<b>Total CPAAC-Development</b>	<b>916,223</b>	<b>-</b>	<b>7,056,066</b>	<b>7,972,289</b>	<b>7,056,066</b>
	<b>Total CPAAC</b>	<b>24,428,170,950</b>	<b>-</b>	<b>1,712,658,941</b>	<b>26,140,829,891</b>	<b>4,632,055,848</b>
	<b>RAO</b>					
188	Bhola Power Station	7,339,281			7,339,281	13,205,936
189	Baghabari Power Station				-	-
190	Bheramara Power Station				-	-
191	Barapukuria Power Station	19,442,895			19,442,895	2,776,639
192	Barisal Power Station	2,602,338			2,602,338	998,673
193	Bibiyana Power Station	10,536,849			10,536,849	2,098,254
194	CES	281,174,556			281,174,556	71,331,168
195	COOAC	20,517,939			20,517,939	9,153,527
196	Cumilla	12,884,202		4,333,305	17,217,507	46,951,294
197	Chandpur Power Station			1,048,320	1,048,320	1,727,923
198	Fenchuganj Power Station				-	980,000
199	Ghorashal Power Station	4,765,157			4,765,157	48,084,007
200	Kaptai Power Station	5,312,233		328,288	5,640,521	14,081,424
201	Khulna Power Station				-	5,013,800
202	Katakali Power Station	10,754,742			10,754,742	3,973,240
203	Mymensing	47,690,698			47,690,698	49,732,881
204	Shambhuganj	35,666,564		2,184,426	37,850,990	42,944,159
205	Noakhali	19,010,540		2,855,772	21,866,312	30,528,079
206	P&D	14,279,478		455,106	14,734,584	14,486,641





Sl No	Name of Party	Balance as on 30 June 2023 (In BDT)				Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days			
207	P&Co	51,427,835	876		51,428,711	216,624,938	
208	Rangpur Power Station	24,080,121			24,080,121	2,144,107	
209	Rawzan Power Station	9,903,419		577	9,903,996	7,681,968	
210	Shahjibazar Power Station				-	-	
211	Shkalahaha Power Station	1,672,183			1,672,183	623,806	
212	Siddhirganj Power Station			300,000,000	300,000,000	300,000,000	
213	Syhel	31,956,079		712,531	32,668,610	29,912,726	
214	Tongi Power Station	9,666,982		128,814	9,795,796	15,932,239	
215	Tangail	41,529,254			41,529,254	30,716,691	
	<b>Total RAO</b>	<b>662,213,344</b>	<b>-</b>	<b>312,048,014</b>	<b>974,261,359</b>	<b>961,704,119</b>	
	<b>Total Trade payable</b>	<b>164,190,359,771</b>	<b>136,466,873,747</b>	<b>155,525,874,702</b>	<b>456,183,108,220</b>	<b>306,318,918,978</b>	

**BANGLADESH POWER DEVELOPMENT BOARD**  
**Aging Analysis of Trade Receivable - Bulk Consumers**  
For the year ended 30 th June,2023

Sl.No.	Name of Party	CONSUMER CATEGORY	30 June 2023				Schedule-N
			Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT	Total BDT	30 June 2022
1	1.1.DPDC (Former DESA)	Bulk			1,640,000,000	1,640,000,000	1,640,000,000
2	1.2. DPDC	Bulk	14,780,546,902			14,780,546,902	16,507,721,448
3	2. DESCO	Bulk	9,938,317,277			9,938,317,277	7,717,363,130
4	3. WZPDC	Bulk	7,049,420,552			7,049,420,552	4,542,222,657
5	4. REB/PBS	Bulk	57,402,199,561			57,402,199,561	35,304,192,375
6	5.1.NESCO	Bulk	7,517,250,787			7,517,250,787	4,938,748,285
7	5.2.NESCO	Loan Adjustment				-	-
8	5.3.NESCO (Handover date Accounts Reveivable)	Cut-off-date Retail			5,691,600,000	5,691,600,000	5,691,600,000.00
	<b>Total</b>		<b>96,687,735,078</b>	<b>-</b>	<b>7,331,600,000</b>	<b>104,019,335,078</b>	<b>76,341,847,894</b>



Schedule-O

**BANGLADESH POWER DEVELOPMENT BOARD**  
Consolidated Schedule of Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies (Code-198)  
Financial Year: 2022-2023

SL.No.	Name of Organization	Amount in BDT			
		Opening Balance	Debit	Credit	Closing Balance
	<b>RAO &amp; Project:</b>				
1	Other agencies	(1,599,156,541)			(1,599,156,541)
2	Amnura-Katakhali Rental (RAO,Katakhali)	1,475,042,900			1,475,042,900
3	APSCL (RAO,Baghabari)	286,653			286,653
4	APSCL (RAO,Baghabari)	93,557			93,557
5	APSCL (RAO,Sikolbaha))	303,827			303,827
6	Haripur SBU (RAO,Barishal)	362,120			362,120
7	Haripur SBU (RAO,Cumilla)	(318,612)			(318,612)
8	Haripur SBU (RAO,Mymensing)	(482,867)			(482,867)
9	Haripur SBU (RAO,Sikolbaha)	(202,133)			(202,133)
10	Haripur SBU (RAO,Sylhet)	992,279			992,279
11	Haripur SBU (RAO,Sylhet)	6,279,647			6,279,647
12	Haripur SBU (RAO,Siddirgonj)	(140,939)			(140,939)
13	NESCO Ltd. (RAO, Mymensing)	122,310			122,310
14	NESCO Ltd. (PDSDP, Rangpur Zone)	457,500			457,500
15	WZPDCL (RAO,P&CO)	131,714			131,714
16	Bangladesh India Friendship Power Co.Ltd. ( with Ctg. & Khulna 1300X2)	13,670,568		17,175,332	(3,504,764)
	<b>CPAAC:</b>				
17	WZPDCL	661,580,022	20,020,000	10,010,000	671,590,022
18	APSCL	10,143,895	3,602,000	4,667,910	9,077,985
19	BPDB Sommiti	750,000,000			750,000,000
20	NESCO Ltd. (Pension & Others apyment)	644,204,537			644,204,537
21	NESCO Ltd. (Due Cash balance on cutt-off date 30.09.2016)	57,749,330			57,749,330
22	SZPDCL	1,000,000			1,000,000
23	Coal Power Generation Company Ltd	22,528,583			22,528,583
	<b>External Finance-Revenue:</b>				
24	NESCO Ltd. (Deposit work Received)	(22,916,800)			(22,916,800)
	<b>Total</b>	<b>2,021,731,550</b>	<b>23,622,000</b>	<b>31,853,242</b>	<b>2,013,500,308</b>



Schedule-P

**BANGLADESH POWER DEVELOPMENT BOARD**  
**Consolidated Schedule of Loan/Advance to other companies (Code-198A)**  
**Financial Year: 2022-2023**

SL.No.	Name of Organization	Amount in BDT			
		Opening Balance	Debit	Credit	Closing Balance
	<b>RAO:</b>				
1	Others companies	1,572,752,959			1,572,752,959
2	55 MW RPPP-(RAO,Sikolbaha PS)	(1,735,076,730)			(1,735,076,730)
3	Amnura-Katakhali Rental (RAO,Katakhali)	(1,475,042,900)			(1,475,042,900)
4	Amnura-Katakhali Rental (RAO,Katakhali)	(1,312,574,665)	2,509,663,838	2,509,663,838	(1,312,574,665)
5	Shahjalal Fertilizer Co. Ltd. (RAO,Fenchugonj)	-	2,500,000	2,500,000	-
	<b>External Finance-Revenue:</b>				
6	Energies Power 55 MW Sikolbaha	223,525,340			223,525,340
7	Quantum Power Ltd. 110 MW Veramara	1,982,630,720			1,982,630,720
8	Summit Narayangonj Power Ltd.	136,912,504			136,912,504
9	Desh Energy 100 MW Siddirgonj	2,645,891,983			2,645,891,983
10	Quantum Power 105 MW Nowapara	823,341,831			823,341,831
11	IEL Consourtium & Associates Ltd.	728,273,969			728,273,969
12	Dutch Bangla Power & Associates Ltd.	866,596,245			866,596,245
13	Amnura (Sinha Power Generation)	861,086,173	229,307,368	-	1,090,393,541
14	Northern Power Solution Limited	1,017,577,767.46	2,280,356,470	2,456,766,927	841,167,310
15	Coal Power Generation Company Limited	376,225,325			376,225,325
	<b>Total</b>	<b>6,712,120,521</b>	<b>5,021,827,676</b>	<b>4,968,930,765</b>	<b>6,765,017,431</b>



**Bangladesh Power Development Board**  
**List of Offices (RAO, Project & others) & Chartered Accountants Firm**  
**Financial Year: 2022-2023**

**Annexure-1**

SL NO	Name of Rao, Projects & others	Name of Chartered Accountants Firm	Remarks
1	Raojan 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	A.K. Deb & co.	
16	Katakhali,Rajshahi PS	Shaha & co.	
17	Chandpur 150 MW PS	M Z Ismal & 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)	Razzaque & co.	
33	Khulna 330MW Dual Fuel CCGP	Basu Banerjee Nath & co.	
34	Moheshkhali 2-600*700 MW Coal Based Power Plant Construction Project	Mak & co.	
35	Ghorashal 4th unit Re-powering Project	Mollah Quadir Yusuf & co.	
36	Ghorashal 3th unit Re-powering Project	Mollah Quadir Yusuf & co.	
37	Ctg. & Khulna 1320 MW*2 TPSC Project	Mollah Quadir Yusuf & co.	
38	Shahjibazar 100 MW GTPP Construction Project	Mollah Quadir Yusuf & co.	
39	Power Distribution System Development Project Sylhet	Basu Banerjee Nath & co.	
40	Smart Prepayment Metering Project in Distribution Zones of BPDB	Shaha & co.	
41	Power Distribution System Development Project Rangpur	Mak & co.	
42	Power Distribution System Development Project, CTG Zone(Phase-2)	S.K. Barua & co.	
43	Pre-payment Metering Cumilla & Mymensingh	Basu Banerjee Nath & co.	
44	Power Distribution System Development Project ,Cumilla Zone	Mak & co.	
45	Ghorashal 6th unit Re-powering Project	Mollah Quadir Yusuf & co.	
46	Bangladesh Power Management Institute Construction Project	Islam Aftab Kamrul & co.	
47	Power Distribution System Development Project Mymensingh Zone	Basu Banerjee Nath & co.	
48	Saidpur 150 MW HSD Based SCPP Project	Basu Banerjee Nath & co.	
49	Construction of 400 MW Combined Cycle Power Plant, Rawzan, Ctg	Mak & co.	
50	100% Reliable and Sustainable Electrification of Hatiya Island	Mak & co.	



Bangladesh Power Development Board

Statement of Shares in different Companies as on 30/06/2023  
Shareholder's Equity of the Company as on 30/06/2023

Annexure-2

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				
1	PGCB	7,127,269,910	712,726,991	75%	Nil	Nil	25%	178,173,524	25%	Nil	Nil	Nil	105,486,709,990	1,045,154,810	As per Audited Financial Statements on 30/06/2023	
2	APSCCL	13,725,993,690	1,472,599,469	91.01%	123,398,581	8.99%	-	-	-	Nil	Nil	Nil	105,486,709,990	1,045,154,810	Unaudited	
3	EGCB Ltd.	8,707,513,000.00	8,707,513	4.35%	8,338,541	95.65%	-	7	-	-	-	-	313,720,873.00	7,110,221,036	Audited	
4	NWPGCL	4,562,162,030	456,216,203	100%	-	-	-	-	-	2,433,263,055	3% and Non convertible & non cumulative	100	-	38,701,904,481	Retained Earnings' figure is unaudited which includes the share of the profit of Joint Venture Companies (JVC) up to FY 2022-23. This is 25,974,321,384 without JVC's profit.	
5	WZPDCL	19,262,131,960	1,926,213,196	30%	1,338,900,000	70%	-	10	-	-	-	-	4,370,887,216	(5,638,529,041)	Audit Report 2022-23	
6	NESCO PLC	19,670,382,800	1,967,033,828	59.85%	78,959,837	40.15%	-	-	-	-	-	-	2,752,500,064	(3,406,417,910)	Audit Report 2022-23	
7	DPDC Ltd.	77,857,986,800	779,579,868	32.07%	529,579,867	67.93%	-	-	-	-	-	-	10,948,674,957	(18,399,633,371)	Audit Report 2022-23	
8	B-R Powergen LTD (BRPL)	9,429,334,430	902,933,443	18.40%	570,577,615	63.30%	-	166,177,914	18.40%	-	-	-	5,910,000,000 (Kept as Deposit for Shares)	4,203,218,318	Share money deposited by GOB for FY 2022-23 and Retained earning's figure is upto FY 2022-23.	
9	BPPCL	32,000,000,000	320,000,000	50.00%	160,000,000	50.00%	-	160,000,000	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%	-	-	-	-	-	-	
	Total	192,202,774,620	3,522,374,565											175,318,398,621	23,615,918,313	



Annexure-3

Bangladesh Power Development Board  
Breakdown of Sale of Electricity by Customer Type for the Financial Year 2022-23

In Crore BDT

Sl. No	Particulars	2022-23		2021-22	
		Amount	Percentage of Total sell	Amount	Percentage of Total sell
1	Bangladesh Power Development Board (BPDB)	9,360.83	18.41%	8,830.12	20.60%
2	Dhaka Power Distribution Company (DPDC)	7,805.34	15.35%	6,528.61	15.23%
3	Rural Electrification Board (REB)	23,635.56	46.47%	19,186.81	44.77%
4	Dhaka Electric Supply Company (DESCO)	4,909.01	9.65%	4,017.68	9.37%
5	West Zone Power Distribution Company Ltd. (WZPDCL)	2,435.51	4.79%	2,041.07	4.76%
6	Northern Electricity Supply Company (NESCO)	2,711.98	5.33%	2,254.77	5.26%
	<b>Total sale of electricity (net of VAT)</b>	<b>50,858.25</b>	<b>100%</b>	<b>42,859.05</b>	<b>100%</b>

