

PRIVATE & CONFIDENTIAL

Independent Auditors' Report

And

Audited Financial Statements

Of

Bangladesh Power Development Board (BPDB)

As at and for the year ended 30 June 2024

MARHK & CO.
Chartered Accountants
House # 05 (8th Floor),
Block-C, Main Road
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MAHFEL HUQ & CO.
Chartered Accountants
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Bangladesh Power Development Board
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Financial Year: 2023-2024

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Independent Auditors' Report
To
BANGLADESH POWER DEVELOPMENT BOARD

Qualified Opinion

We have audited the financial statements of Bangladesh Power Development Board (BPDB) (the Board), which comprise the statement of financial position as at 30 June 2024 and statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 present fairly, in all material respects, the financial position of the Board as at 30 June 2024 and 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 30 June 2024, the carrying amount BDT 685,663,731,370/- 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 International Accounting Standard (IAS)- 16 "Property, Plant & Equipment". If the derecognition would consider in the financial statements, the Equity would stand at (BDT 164,391,520,662/-) instead of reported balance of (BDT 132,059,101,618/-).
2. Note No. 11.2 Trade Receivables from Bulk Consumers has been reported at BDT 125,886,387,679/- against 5 parties. We requested for balance confirmation to all parties but did not receive any feedback.
3. Note No. 12.1.2 Accounts Receivable – Others PGCB has been reported at BDT 1,684,826,493/- on reporting date. As per the note, no amount was realized / adjusted from the receivable balance against PGCB during the year.
4. Attention drawn to Note No. 22.00 (Schedule-P) relating to accounts payable Contractors & Suppliers which includes Adani Power (Jharkhand) Limited BDT 63,906,009,189/-. We requested for balance confirmation but did not receive any feedback.

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



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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

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

1. Note No. 7.00 Investment in Associated Company has been reporting at BDT 79,003,879,320/- with 15 Companies. We tried to collect updated schedule-x, form-xii as well as updated audited report of the related organization but we were unable to collect those documents.
2. Note No. 9.00 of financial statement regarding inventory for the year ended 30 June 2024, the carrying amount of inventories is BDT 41,934,766,885/- but the Management has not stated the inventories at the lower cost and net realizable value and the valuation statement was also not made with the compliance of IAS-2 "valuation of inventories".
3. Referred to the financial statements regarding Property, plant and equipment for the year ended June 30 June 2024, 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 International Accounting Standard (IAS)- 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.
4. Note No. 23.9 of the financial statement relating to the other liabilities (Code 359) an amount of BDT 557,764,531/-, out of which 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.
5. Note No. 22.00 of financial statements regarding Accounts payable for the year ended 30 June 2024 BDT 585,316,566,108/-which included BDT 5,033,979,745/-payable to PGCB. We requested for balance confirmation and received feedback with difference of an amount of BDT 1,295,422,665/- We have observed the ongoing dispute resolution process in this regard.

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 auditors' 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 the BPDB.

Key Audit Matters

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

Revenue Recognition	
Risk Description	Our Response
The revenue during the year represents revenue mainly arising from sale of electricity, 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 all the offices 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.
Measurement of deferred tax liabilities	
Risk Description	Our Response
The BPDB reported net deferred tax liabilities totaling BDT 38,325,957,302/- as at 30 June 2024. Significant judgment is required in relation to deferred tax liabilities as their adjustment is	We obtained an understanding, evaluated the design and tested the operational effectiveness of the BPDB key controls over the recognition and measurement of deferred tax liabilities and the assumptions used in estimating the BPDB future taxable income.



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

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

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

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



Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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.



Mizanur Rahman Khan, FCA
Managing Partner
ICAB Enrollment No. 843
MARHK & Co.
Chartered Accountants
DVC: **2410310843AS192177**



Md. Abdus Satter Sarkar, FCA
Partner
ICAB Enrollment No. 1522
Mahfel Huq & Co.
Chartered Accountants
DVC: **2411031522AS854084**

Place: Dhaka
Date: **31 OCT 2024**



005



IFRS Ref.

Bangladesh Power Development Board
Statement of Financial Position
As at 30 June 2024

IAS Ref.	Particulars	Notes	Amount in BDT	
			30-Jun-24	30-Jun-23
IAS 1.51 (a)	Assets			
IAS 1.51 (a), 1.51 (b)	Non-current assets			
IAS 1.51 (c)	Property, plant and equipment (PPE), net	5	685,663,731,370	662,402,817,662
IAS 1.51 (d), (e)	Capital work in progress	6	159,910,238,797	173,949,669,593
IAS 1.113	Investments in associated company	7	79,003,879,320	79,003,879,320
IAS 1.56	Other long term investments	8	2,500,080,000	2,500,080,000
	Total non-current assets		927,077,929,486	917,856,446,575
	Current Assets			
IAS 1.54 (g)	Inventories	9	41,934,766,885	34,274,009,460
IAS 1.77	Receivable against Govt. subsidy	10	375,973,857,013	323,080,991,498
IAS 1.54 (h)	Trade receivables, net	11	145,821,331,928	123,541,093,788
IAS 1.54 (h)	Other receivables	12	11,973,372,717	10,809,825,896
IAS 1.77	Advances, deposits and prepayments	13	72,536,652,492	74,852,729,018
IAS 1.66©	Short term investments	14	46,606,966,098	43,120,221,021
IAS 1.54 (i)	Cash and cash equivalents	15	30,333,650,681	27,097,688,086
	Total current assets		725,180,597,815	636,776,558,767
	Total assets		1,652,258,527,301	1,554,633,005,342
	Equity and liabilities			
	Equity			
IAS 1.54 (r)	Authorised Capital		400,000,000,000	400,000,000,000
IAS 1.79 (a) (i)	Paid up Share Capital		241,654,214,174	235,669,734,082
IAS 1.108	Retained earnings		(858,583,457,841)	(771,856,852,021)
IAS 1.54 (r)	Revaluation reserve		467,354,806,728	467,354,806,728
IAS 1.108	Grants		7,450,883,148	7,450,883,148
IAS 1.108	Funds and other reserves		10,064,452,173	9,187,277,132
	Total equity		(132,059,101,618)	(52,194,150,931)
	Liabilities			
	Non-current liabilities			
IAS 1.71	Long term loans and borrowings	16	764,370,828,629	743,683,901,304
IAS 1.54 (o)	Deferred tax	17	38,325,957,302	37,831,081,089
IAS 1.78(d)	Long term employee benefit obligation	18	24,365,603,160	24,277,930,534
IAS 1.56	Consumers' security deposits	19	6,434,284,448	6,232,406,987
	Total non-current liabilities		833,496,673,538	812,025,319,915
	Current liabilities			
IAS 1.61	Current obligations on long term loans and borrowings	20	359,390,198,403	327,698,602,218
IAS 1.54 (k)	Payables to Power Sector Development Fund	21	4,953,972,205	4,356,781,207
IAS 1.54 (k)	Trade and other payables	22	585,316,566,108	456,184,011,059
IAS 1.70	Other current liabilities	23	4,681,822,731	4,155,097,660
	Clearing accounts	24	(3,521,604,066)	2,407,344,214
	Total current liabilities		950,820,955,381	794,801,836,358
	Total liabilities		1,784,317,628,919	1,606,827,156,273
	Total equity and liabilities		1,652,258,527,301	1,554,633,005,342

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


Md. Asaduzzaman Khan
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
MARHK & Co.
Chartered Accountants


Mizanur Rahman Khan, FCA
Managing Partner

ICAB Enrollment No. 843
DVC : 2410310843AS192177

Signed for and on behalf of
Mahfel Huq & Co.
Chartered Accountants


Md. Abdus Satter Sarkar, FCA
Partner

ICAB Enrollment No. 1522
DVC : 2411031522AS854084

Dated: 31 OCT 2024
Dhaka



006



IFRS Ref.

Bangladesh Power Development Board
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

IFRS Ref.	Particulars	Notes	Amount in BDT	
			July 2023 to June 2024	July 2022 to June 2023
IAS 1.113				
IAS 1.82	Operating revenue			
	Sale of electricity (net of VAT)	25	636,570,801,254	508,582,455,144
IAS 1.82	Other operating revenue	26	1,483,113,425	1,357,985,165
	Total operating revenue		638,053,914,679	509,940,440,309
IAS 1.85	Subsidy from Government	27	382,892,832,515	395,349,528,884
	Net revenue		1,020,946,747,194	905,289,969,193
IAS 1.103	Cost of sales	28	(1,037,901,106,723)	(950,317,884,179)
IAS 1.85,1.103	Gross profit/(loss)		(16,954,359,529)	(45,027,914,986)
IAS 1.104	Operating expenses			
IAS 1.104	Distribution expenses	29	(11,480,466,486)	(11,539,044,511)
IAS 1.104	General and administrative expenses	30	(4,864,260,254)	(4,743,233,903)
	Total operating expenses		(16,344,726,740)	(16,282,278,414)
IAS 1.82	Other operating income	31	2,155,215,843	4,105,469,362
IAS 1.85,1.103	Operating profit/(loss)		(31,143,870,426)	(57,204,724,038)
	Non-operating income/(expenses)			
IAS 1.82 (b)	Finance costs	32	(22,614,780,071)	(22,334,129,440)
IAS 21.28	Exchange Fluctuation Gain /(Loss)	33	(5,589,393,551)	(15,500,749,370)
IAS 1.82,1.85	Interest Income	34	4,274,158,180	3,120,988,436
IAS 1.85	Dividend Income	35	4,352,165	1,303,185,118
IAS 1.82 (aa)	Gain on sale of share	36	-	-
	Total non-operating income/(expenses)		(23,925,663,277)	(33,410,705,256)
IAS 1.85,1.103	Profit/(Loss) before tax		(55,069,533,703)	(90,615,429,293)
IAS 1.82 (d)	Income tax expense	37		
IAS 12.58	Current Tax		(32,076,398,395)	(23,159,912,323)
IAS 12.58	Deferred Tax		(494,876,212)	(3,879,621,836)
			(32,571,274,607)	(27,039,534,159)
IAS 1.81A (a)	Profit/(Loss) for the year		(87,640,808,310)	(117,654,963,453)
IAS 1.81A (b)	Other Comprehensive income	38	-	-
IAS 1.81A (c)	Total Comprehensive Income/(Loss)		(87,640,808,310)	(117,654,963,453)

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. Asaduzzaman Khan
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
MARHK & Co.
Chartered Accountants



Mizanur Rahman Khan, FCA
Managing Partner
ICAB Enrollment No.843

DVC : 2410310843AS192177

Signed for and on behalf of
Mahfel Huq & Co.
Chartered Accountants



Md. Abdus Satter Sarkar, FCA
Partner

ICAB Enrollment No.1522

DVC : 2411031522AS854084

Dated: 31 OCT 2024
Dhaka



IFRS Ref.

IAS 1.51 (a)
IAS 1.10 ©, 1.51 (b)
IAS 1.51 (c)
IAS 1.51 (d),(e)

**Bangladesh Power Development Board
Statement of Changes in Equity
For the year ended 30 June 2024**

Amount in BDT

IAS 1.113	Particulars	Paid up Capital	Revaluation reserve	Grants*	Liquidity Damage Reserve	Deposit Work Fund	Assets Insurance Fund	Retained Earnings	Total Equity
	Balance as at 30 June 2023	235,669,734,082	467,354,806,728	7,450,883,148	72,053,500	8,445,223,632	670,000,000	(771,856,852,021)	(52,194,150,931)
	Govt. Contribution during the year	5,984,480,092							5,984,480,092
	Created during the year						70,000,000		70,000,000
	Amount deposited during the year					807,175,040			807,175,040
	Amount Refunded/ Adjustment								-
	Prior year adjustment for expenses (Note-39)							914,202,490	914,202,490
	Profit /(Loss) for the year							(87,640,808,310)	(87,640,808,310)
IAS 1.10 (ea)	Balance as at 30 June 2024	241,654,214,174	467,354,806,728	7,450,883,148	72,053,500	9,252,398,673	740,000,000	(858,583,457,841)	(132,059,101,618)

For the year ended 30 June 2023

IAS 1.113	Particulars	Paid up Capital	Revaluation reserve	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)
	Prior year adjustment for expenses (Note-39)							(532,033,929)	(532,033,929)
	Profit /(Loss) for the year							(117,654,963,453)	(117,654,963,453)
IAS 1.10 (ea)	Balance as at 30 June 2023	235,669,734,082	467,354,806,728	7,450,883,148	72,053,500	8,445,223,632	670,000,000	(771,856,852,021)	(52,194,150,931)

* Details of Grants shown in schedule-Q

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


Md. Asaudduzaman Khan
Director (Accounts)
BPDB


Md. Nasrul Haque
Controller (Accounts & Finance)
BPDB

Dated: **31 OCT 2024**
Dhaka



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IFRS Ref.

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

**Bangladesh Power Development Board
Statement of Cash Flows
For the year ended 30 June 2024**

IAS 1.51 (d), (e) IAS 1.113	Particulars	Notes	Amount in BDT	
			July 2023 to June 2024	July 2022 to June 2023
IAS 7.10	A Cash Flow from Operating Activities			
IAS 7.18 (a)	Collection from customers	40	616,547,574,439	469,895,436,891
IAS 7.18 (a)	Cash received from other operating income	41	2,154,274,772	4,037,503,680
IAS 7.18 (a)	Cash Subsidy received from GOB		128,668,400,000	295,106,900,000
IAS 7.18 (a)	Payments to suppliers & others	42	(695,348,086,721)	(781,186,114,278)
IAS 7.18 (a)	Cash paid to operating expenses	43	(12,828,307,463)	(9,310,567,528)
IAS 7.14 (f)	Income taxes paid		(32,076,398,395)	(23,159,912,323)
IAS 7.14 (d)	Profit on GPF		(1,048,131,627)	(1,050,997,001)
			6,069,325,005	(45,667,750,560)
IAS 7.10	B Cash Flow from Investing Activities			
IAS 7.16 (a)	Purchase of assets from revenue fund		(6,239,426,084)	(3,991,610,281)
IAS 7.16 (a)	Paid to Capital Work-in-progress	44	(28,187,674,189)	(25,125,195,272)
IAS 7.16 (c)	Investment in associated company		-	(7,075,000,000)
IAS 7.16 (d)	Gain on sale of shares		-	-
IAS 7.16	Investment in saving certificates		-	(2,000,000,000)
IAS 7.16	(Investment)/encashment of FDR		(3,486,745,077)	(11,210,050,149)
IAS 7.16	Interest received on FDR		3,564,476,737	2,281,573,994
IAS 7.16	Interest received on Bank Account		694,702,394	820,503,807
IAS 7.16	Interest received from the employee on HB loan		14,979,049	18,910,635
IAS 7.16	Dividend Income		4,352,165	1,303,185,118
			(33,635,335,004)	(44,977,682,147)
IAS 7.10	C Cash Flow from Financing Activities			
IAS 7.17	Increase in Consumers Security Deposit		201,877,461	408,017,512
IAS 7.17 (a)	Increase in Paid up Capital		5,984,480,092	5,912,543,162
IAS 7.17	Increase in Fund & Reserve		877,175,040	947,145,539
IAS 7.17 (c)	Changes in long term loans and borrowings		15,097,533,774	56,343,765,581
IAS 7.17 (d)	Changes in current obligations on long term loans and borrowings		8,640,906,227	15,476,763,173
			30,801,972,594	79,088,234,966
IAS 7.50 (d)	Net cash increases/(decreases) during the year		3,235,962,595	(11,557,197,740)
	Cash and cash equivalent-beginning		27,097,688,086	38,654,885,826
	Cash and cash equivalent-ending		30,333,650,681	27,097,688,086

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. Ashuduzzaman Khan
Director (Accounts)
BPDB


Md. Nasrul Haque
Controller (Accounts & Finance)
BPDB

Dated: **31 OCT 2024**
Dhaka



IAS 1.51 (a)

Bangladesh Power Development Board (BPDB)

IAS 1.10(e)

Notes to the Financial Statements

IAS 1.51(C)

For The Year Ended June 30, 2024

IAS 1.138

1.0 Background of the BPDB

Bangladesh Power Development Board (BPDB) is a statutory body created in May 1, 1972 by Presidential Order No. 59 after bifurcation of erstwhile Bangladesh Water and Power Development Authority. It started its operation with generation capacity of only 300 MW. Presently it operates and manages over 27,791 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. (NWPGCL);
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 40,000MW generation 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, 2024 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 2024 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 2023 to 30 June 2024.

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 recoded 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 Advances, 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 Benefits". 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"

(Amount in million BDT)

Name of Associated companies	Nature of transaction	Net transaction during the year	Outstanding balance	
			As at 30.06.2023 Receivable /(payable)*	As at 30.06.2024 Receivable /(payable)
Ashuganj Power Station Company Ltd. (APSCL);	Monthly ceiling on pension, leave arrears of officers and employees	(8.45)	9.08	0.63
West Zone Power Distribution Company Ltd. (WZPDCL);	Monthly ceiling on pension, leave arrears of officers and employees	-	671.59	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	(200.00)	750.00	550.00
South Zone Power Distribution Company Ltd. (SZPDCO)	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, ChequeNo.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	2.54	(4.00)	(1.46)

*Restated



ii) Composition of the Board of Bangladesh Power Development Board as at 30 June 2024

Name	Position in the Board	Entities where they have interests
Md. Mahbubur Rahman	Chairman	Full time Employee of BPDB
Mahmudul Kabir Murad	Member (Administration)	Joint Secretary of GOB (Posted in Deputation)
Anjana Khan Mojlish	Member (Finance)	-do-
Khandaker Mokammel Hossain	Member (Generation)	Full time Employee of BPDB
Md. Rezaul Karim	Member (Distribution)	-do-
Md. Shamsul Alam	Member (Company Affairs)	-do-
-	Member (Planning & Development)	-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 2023-24 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.

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-24	30-Jun-23
5 Property, plant and equipment (PPE)	Schedule-A		
(A) Cost			
Opening balance		1,023,780,747,192	1,019,064,781,524
Add: Addition during the year	5.1	57,664,831,068	4,715,965,668
		1,081,445,578,261	1,023,780,747,192
Less: Adjustment for PDSJ Rajshahi Zone project reverse capitalization		9,198,300,000	-
Total cost		1,072,247,278,261	1,023,780,747,192
(B) Accumulated depreciation			
Opening balance		361,377,929,530	336,443,008,239
Add: Charged during the year		25,621,763,940	24,934,921,291
		386,999,693,470	361,377,929,530
Less: Adjustment for PDSJ Rajshahi Zone project reverse capitalization		416,146,579	-
Total accumulated depreciation		386,583,546,891	361,377,929,530
(C) Written down value (A-B)		685,663,731,370	662,402,817,662
5.1 Addition during the year is comprised as under			
Cost of completed projects capitalized to PPE	6.1	51,425,404,985	724,355,387
Capitalization of service charges on loan from PSDF	5.1.1	-	-
Capital expenditure made from revenue fund & others	5.1.2	6,239,426,084	3,991,610,281
		57,664,831,068	4,715,965,668
5.1.1 Project wise service charges against loan from PSDF (capitalized to the respective power station)			
Bibiyana(South) 400 MW Gas Based Combined Cycle Power Plant		-	-
Shahazibazar 100 MW Gas Turbine Power Plant		-	-
Conversion of 150 MW Sylhet GT to 225 MW		-	-
		-	-
5.1.2 Capital expenditure made from revenue fund & others			
Generation		2,907,112,888	1,136,210,283
Distribution		2,563,964,800	2,006,905,320
Value of internal sale of p.c.pole capitalized to distribution PPE	5.1.2.1	224,851,979	253,828,947
General plant- Civil works & others		44,457,466	47,041,435
Capital Expenditure made from Overhead Fund		480,574,413	539,950,384
Capital Expenditure made from Deposit Work Fund		18,464,537	7,673,912
		6,239,426,084	3,991,610,281
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.			
5.1.2.1 Value of internal sale of p.c.pole capitalized to distribution PPE			
P.C. Pole manufacturing plant, Halishahar, Chattogram		152,688,467	175,180,699
P.C. Pole manufacturing plant, Aricha, Dhaka		72,163,512	78,648,248
P.C. Pole manufacturing plant, Sayedpur		-	-
		224,851,979	253,828,947
6 Capital work in progress	Schedule-B		
Opening balance		173,949,669,593	149,548,829,709.10
Add back for reverse capitalization of PDSJ project-Rajshahi Zone (in NESCO area)		9,198,300,000	-
Add: Addition during the year		28,187,674,189	25,125,195,272
		211,335,643,782	174,674,024,981
Less: Capitalized to property, plant and equipment (Note 6.1)		51,425,404,985	724,355,387
		159,910,238,797	173,949,669,593
6.1 Capitalized to property, plant and equipment (PPE)			
Khulna 330 MW Combine Cycle Power Plant Project		42,524,164,459	-
Shahjibazar 100 MW Gas Turbine Power Plant Construction Project		8,901,240,526	-
Bibiyana South 400 MW Combine Cycle Power Plant Construction Project		-	2,982,767
Power Distribution System Development Project, Rajshahi Zone		-	543,244,208
Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CAPP 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
		51,425,404,985	724,355,387
Project wise expenditure is shown in schedule-B			



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
7 Investments in associated company			
Opening balance		79,003,879,320	71,928,879,320
Add:			
Addition during the year-			
Investment in BIFCL		-	7,075,000,000
		-	7,075,000,000
		79,003,879,320	79,003,879,320
Less:			
Encashed/adjustment during the year-			
		-	-
		-	-
		79,003,879,320	79,003,879,320
7.1. Breakup of shares in associated company			
	% of Ord.share holding		
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 BPSCCL		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	58.50%	2,346,393,208	2,346,393,208
Investment in APSCL	91.01%	12,187,324,764	12,187,324,764
Investment in WZPDCL	30.49%	2,944,022,000	2,944,022,000
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 NWPGL	100.00%	4,562,162,030	4,562,162,030
Investment in Bangladesh India Friendship Power	50.00%	16,000,000,000	16,000,000,000
Investment in EGCB	4.35%	378,961,000	378,961,000
Investment in NESCO	52.51%	11,772,186,902	11,772,186,902
Investment in DPDC	28.12%	25,000,000,000	25,000,000,000
		79,003,879,320	79,003,879,320
8 Other long term investments	Schedule-C		
Opening balance		2,500,080,000	500,080,000
Add: Addition during the year			
Investment in Savings certificate		-	2,000,000,000
		2,500,080,000	2,500,080,000
Less: Encashed/adjustment during the year			
		-	-
		2,500,080,000	2,500,080,000
It refers to the amount invested in savings certificates			
9 Inventories			
Fuel Stock	9.1	11,133,885,108	3,587,573,909
Material and other Operating Supplies	9.2	26,920,726,482	26,887,951,069
Construction Stores	9.3	2,535,601,194	2,458,454,890
Stock of PC Pole	9.4	1,344,554,102	1,340,029,592
		41,934,766,885	34,274,009,460
9.1 Fuel Stock			
Opening balance		3,587,573,909	6,526,078,440
Add: Purchase			
		50,772,161,676	48,074,442,298
		54,359,735,585	54,600,520,738
Less: Used			
		43,225,850,478	51,012,946,829
		11,133,885,108	3,587,573,909
9.2 Material and other Operating Supplies			
Opening balance		26,887,951,069	26,855,897,078
Add: Purchase			
		70,224,884	86,836,934
		26,958,175,953	26,942,734,012
Less: Used			
		37,449,471	54,782,942
		-	-
		37,449,471	54,782,942
		26,920,726,482	26,887,951,069
9.3 Construction Stores			
Opening balance		2,458,454,890	2,373,805,290
Add: Purchase			
		407,077,483	398,149,668
		2,865,532,373	2,771,954,958
Less: Used			
		329,931,179	313,500,068
		2,535,601,194	2,458,454,890
9.4 Stock of P.C. Pole			
Opening balance		1,340,029,592	1,428,008,380
Add: Received			
		509,198,565	556,243,634
		1,849,228,157	1,984,252,014
Less: Issued			
		504,674,055	644,222,422
		1,344,554,102	1,340,029,592



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
10 Receivable against Govt. subsidy			
10.1 Accounts Receivable - Govt. Subsidy			
Opening balance		323,080,991,498	222,838,362,614
Add: Amount billed/claimed/adjustment during the year		382,892,832,515	395,349,528,884
		705,973,824,013	618,187,891,498
Less: Cash subsidy received from GoB during the year		128,668,400,000	295,106,900,000
Subsidy adjusted by GoB through issuance of bond	Schedule-D	201,331,567,000	-
		329,999,967,000	295,106,900,000
		375,973,857,013	323,080,991,498
<i>It refers to the amount receivable against subsidy from Government</i>			
11 Trade receivables less provision for bad and doubtful debt			
BPDB-Own	11.1	21,171,051,834	20,757,866,295
Bulk consumers of BPDB	11.2	125,886,387,679	104,019,335,078
Accounts Receivable-Consumers		147,057,439,514	124,777,201,373
Less: Provision for bad and doubtful debts	11.3	1,236,107,585	1,236,107,585
		145,821,331,928	123,541,093,788
11.1 BPDB-Own (Consumers directly served by BPDB) :			
(a) BPDB's retail consumers			
Opening balance		17,677,640,221	17,890,381,504
Add: Amount billed during the year		85,604,008,154	71,032,135,951
		103,281,648,375	88,922,517,456
Less: Amount collected during the year		85,723,541,184	71,244,877,235
		17,558,107,191	17,677,640,221
(b) GK Project			
Opening balance		128,588,826	143,149,906
Add: Amount billed during the year		147,300,544	37,761,920
		275,889,370	180,911,826
Less: Amount collected during the year		153,975,000	52,323,000
		121,914,370	128,588,826
(c) 132 KV & 230 KV Consumer			
Opening balance		2,945,983,456	2,540,774,460
Add: Amount billed during the year		26,080,648,448	22,538,421,841
Adjustment made during the year		-	47,800,111
		29,026,631,904	25,126,996,411
Less: Amount collected during the year		25,541,255,423	22,181,012,956
		3,485,376,481	2,945,983,456
(d) PGCB			
Opening balance		5,653,792	5,653,792
Add: Amount billed during the year		-	-
		5,653,792	5,653,792
Less: Amount collected during the year		-	-
		5,653,792	5,653,792
Total BPDB-own [(a)+(b)+(c)+(d)]		21,171,051,834	20,757,866,295
11.2 Bulk consumers of BPDB :	Schedule-E		
(a) DESA/DPDC			
Opening balance		16,420,546,902	18,147,721,448
Add: Amount billed during the year		92,573,297,747	78,053,446,519
		108,993,844,649	96,201,167,967
Less: Amount collected during the year		87,275,297,670	79,780,621,065
		87,275,297,670	79,780,621,065
		21,718,546,978	16,420,546,902
(b) DESCO			
Opening balance		9,938,317,277	7,717,363,130
Add: Amount billed during the year		60,531,640,366	49,090,119,491
		70,469,957,643	56,807,482,621
Less: Amount collected during the year		58,271,784,055	46,869,165,344
		12,198,173,587	9,938,317,277
(c) WZPDCL			
Opening balance		7,049,420,552	4,542,222,657
Add: Amount billed during the year		30,690,263,674	24,355,149,224
		37,739,684,226	28,897,371,881
Less: Amount collected during the year		30,789,840,233	21,847,951,329
		6,949,843,993	7,049,420,552



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
(d) REB			
Opening balance		57,402,199,561	35,304,192,375
Add: Amount billed during the year		307,154,776,434	236,355,638,041
Adjustment made during the year		-	1,044,579,142
		364,556,975,995	272,704,409,558
Less: Amount collected during the year		293,721,062,899	215,302,209,997
		70,835,913,096	57,402,199,561
(e) NESCO			
Opening balance		13,208,850,787	10,630,348,285
Add: Amount billed during the year		33,806,436,737	27,119,782,157
Adjustment made during the year		-	-
		47,015,287,524	37,750,130,442
Less: Amount collected during the year		32,831,377,500	24,541,279,655
		14,183,910,024	13,208,850,787
Total Bulk [(a)+(b)+(c)+(d)+(e)]		125,886,387,679	104,019,335,078

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

11.3 Provision for bad and doubtful debts			
Accounts Receivable -BPDB'S Portion (Note-11.1)		21,171,051,834	20,757,866,295
Provision required @ 5% on accounts receivable-BPDB's portion		1,058,552,592	1,037,893,315
Provision already made upto previous year		1,236,107,585	1,236,107,585
Add: Addition during the year		-	-
		1,236,107,585	1,236,107,585

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

12 Others receivable			
Accounts Receivable - Others	12.1	12,373,297,229	10,936,426,382
Accounts Receivable -Govt. Duty-from consumer	12.2	(399,924,513)	(126,600,487)
		11,973,372,717	10,809,825,896

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

12.1 Accounts Receivable - Others			
12.1.1 Accounts Receivable - Others (Code-142)			
Opening balance		802,518,652	686,441,231
Add: Amount billed/claimed/adjustment during the year		159,890,905	116,077,421
		962,409,557	802,518,652
Less: Amount collected during the year		207,061,572	-
		755,347,985	802,518,652
12.1.2 Accounts Receivable - Others-PGCB (Code-142-A)			
Opening balance		1,516,153,479	38,880,602
Add: Amount of DSL & Exchange Rate Fluctuation		168,673,014	1,477,272,877
		1,684,826,493	1,516,153,479
Less: Amount Adjusted during the year		-	-
		1,684,826,493	1,516,153,479
12.1.3 Accounts Receivable - Others-APSCL (Code-142-B)			
Opening balance		70,111,870	86,808,428
Add: Amount of DSL & Exchange Rate Fluctuation		138,333,944	141,703,442
		208,445,814	228,511,870
Less: Amount Adjusted during the year		184,800,000	158,400,000
		23,645,814	70,111,870
12.1.4 Accounts Receivable - Others-WZPDCL (Code-142C)			
Opening balance		4,403,387,074	3,792,008,882
Add: Amount of DSL & Exchange Rate Fluctuation		474,160,617	611,378,192
		4,877,547,691	4,403,387,074
Less: Amount Adjusted during the year		-	-
		4,877,547,691	4,403,387,074



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
12.1.5 Accounts Receivable - Others-DESA/DPDC (Code-142D)			
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		-	-
		1,067,523,730	1,067,523,730
12.1.6 Accounts Receivable - Others-NESCO(Code-142F)			
Opening balance		3,076,731,577	2,406,961,978
Add: Amount of DSL & Exchange Rate Fluctuation		887,673,940	669,769,599
		3,964,405,516	3,076,731,577
Less: Amount Adjusted during the year		-	-
		3,964,405,516	3,076,731,577
Total Accounts receivable-others		12,373,297,229	10,936,426,382
12.2 Accounts Receivable -Govt. Duty-from consumer (Code 191+391+391A)			
Opening balance		(126,600,487)	(103,505,637)
Add: Amount billed/claimed/adjustment during the year		12,102,802,042	9,940,972,513
		11,976,201,556	9,837,466,876
Less: Amount collected during the year		12,376,126,068	9,964,067,362
		(399,924,513)	(126,600,487)
12.2.1 Accounts Receivable - Government Duty. (Code 191)			
Opening balance		1,979,558,634	2,002,432,023
Add: Amount billed/claimed/adjustment during the year		5,492,283,262	4,557,326,010
		7,471,841,896	6,559,758,033
Less: Amount collected during the year		5,400,969,119	4,580,199,399
		2,070,872,777	1,979,558,634
12.2.2 Uncollected Government Duty. (Code 391)			
Opening balance		(1,979,499,188)	(2,002,372,577)
Add: Amount collected during the year		5,400,969,119	4,580,199,399
		3,421,469,931	2,577,826,822
Less: Amount billed/claimed/adjustment during the year		5,492,283,262	4,557,326,010
		(2,070,813,330)	(1,979,499,188)
12.2.3 VAT Collected - On Vending Electricity by Mobile Phone Companies (Code 391A)			
Opening balance		(126,659,933)	(103,565,083)
Add: Amount deposited into Govt.treasury during the year		1,209,549,662	803,447,104
		1,082,889,729	699,882,021
Less: Amount billed/claimed/adjustment during the year		1,482,873,688	826,541,954
		(399,983,959)	(126,659,933)
13 Advances, deposits and prepayments			
Advance	13.1	24,819,107,628	27,257,187,869
Deposit	13.2	47,008,159,807	47,008,159,807
Prepayments	13.3	709,385,057	587,381,342
		72,536,652,492	74,852,729,018
13.1 Advances			
Loan/advance to other Govt./Auto- nomous/Semi- Govt. Agencies	13.1.1	1,807,230,258	2,013,500,308
Loan/Advance to other companies	13.1.2	5,438,003,744	6,765,017,431
Advances to Contractors and Suppliers	13.1.3	8,111,837,794	9,387,895,439
Advance to employees	13.1.4	3,144,391,127	2,773,129,986
Advance income tax	13.1.5	6,317,644,704	6,317,644,704
		24,819,107,628	27,257,187,869
13.1.1 Loan/advance to other Govt./Auto- nomous/Semi- Govt. Agencies (Code-198)	Schedule-F		
Opening balance		2,013,500,308	2,021,731,550
Add: Disbursement during the year		2,543,338	23,622,000
		2,016,043,646	2,045,353,550
Less: Amount adjusted during the year		208,813,388	31,853,242
		1,807,230,258	2,013,500,308
13.1.2 Loan/Advance to other companies (Code-198A)	Schedule-G		
Opening balance		6,765,017,431	6,712,120,521
Add: Disbursement during the year		3,611,120,799	5,021,827,676
		10,376,138,231	11,733,948,197
Less: Amount adjusted during the year		4,938,134,487	4,968,930,765
		5,438,003,744	6,765,017,431



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
13.1.3 Advances to Contractors and Suppliers			
Deposit Work	13.1.3.1	2,923,032	2,923,032
Others (Revenue, Development, Overhead)	13.1.3.2	1,128,046,383	892,455,237
Fuel Supplies	13.1.3.3	6,980,868,379	8,492,517,170
		8,111,837,794	9,387,895,439

The above amount refers to the advance extended to the Contractors for services rendered to BPDB and to the suppliers against purchase of goods and supplies of fuel from them.

13.1.3.1 Deposit Work			
Opening balance		2,923,032	2,923,032
Add: Disbursement during the year		-	-
		2,923,032	2,923,032
Less: Amount received/adjusted during the year		-	-
		2,923,032	2,923,032

13.1.3.2 Others (Revenue, Development, Overhead)			
Opening balance		892,455,237	1,154,716,712
Add: Disbursement during the year		13,490,333,115	365,431,281
		14,382,788,351	1,520,147,993
Less: Amount received/adjusted during the year		13,254,741,968	627,692,756
		1,128,046,383	892,455,237

13.1.3.3 Fuel Suppliers			
Opening balance		8,492,517,170	8,171,258,462
Add: Disbursement during the year		50,039,808,083	67,339,718,351
		58,532,325,253	75,510,976,813
Less: Amount received/adjusted during the year		51,551,456,874	67,018,459,643
		6,980,868,379	8,492,517,170

13.1.4 Advances to Employees			
General Provident Fund	13.1.4.1	2,967,138,881	2,591,861,168
Advance to Officers' & Staff	13.1.4.2	21,599,972	21,782,352
House Building Advances	13.1.4.3	155,652,274	159,486,466
Motor Cycle/ Bi-cycle Advances	13.1.4.4	-	-
		3,144,391,127	2,773,129,986

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.

13.1.4.1 General Provident Fund			
Opening balance		2,591,861,168	2,229,416,745
Add: Advance given during the year		1,260,437,475	1,188,339,431
		3,852,298,643	3,417,756,176
Less: Recovered during the year		885,159,762	825,895,008
		2,967,138,881	2,591,861,168

13.1.4.2 Advance to Officers' & Staff (Code 146 & 146A)			
Opening balance		21,782,352	22,075,816
Add: Advance given during the year		1,960,073	7,216,124
		23,742,425	29,291,940
Less: Recovered during the year		2,142,453	7,509,588
		21,599,972	21,782,352

13.1.4.3 House Building Advances (Code 148)			
Opening balance		159,486,466	164,214,216
Add: Advance given during the year		937,565	1,945,144
		160,424,031	166,159,360
Less: Recovered during the year		4,771,757	6,672,894
		155,652,274	159,486,466

13.1.4.4 Motor Cycle/ Bi-cycle Advances			
Opening balance		-	-
Add: Advance due		-	7,000
		-	7,000
Less: Recovered during the year		-	7,000
		-	-



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
13.1.5 Advance income tax			
IT Deduction at Source	13.1.5.1	6,317,644,704	6,317,644,704
Advance income tax	13.1.5.2	-	-
		6,317,644,704	6,317,644,704
<p>This represents the amount of tax deducted at source (TDS) by the deducting authorities against payment made or credited to BPDB and other income tax paid in advanced by BPDB which is refundable or adjustable against tax liability as per Income Tax Act, 2023.</p>			
13.1.5.1 IT Deduction at Source			
Opening balance		6,317,644,704	6,317,644,704
Add: Deducted during the Year		32,076,398,395	23,159,912,323
		38,394,043,099	29,477,557,028
Less: Adjustment (As per Note 37)		32,076,398,395	23,159,912,323
		6,317,644,704	6,317,644,704
<p>Year wise break-up of IT Deduction at source :</p>			
Year			
2010-11		84,093,115	84,093,115
2011-12		481,292,702	481,292,702
2012-13		491,920,117	491,920,117
2013-14		615,990,129	615,990,129
2014-15		547,354,642	547,354,642
2015-16		638,294,739	638,294,739
2016-17		743,107,176	743,107,176
2017-18		844,666,800	844,666,800
2018-19		791,521,056	791,521,056
2019-20		1,079,404,228	1,079,404,228
Total		6,317,644,704	6,317,644,704
13.1.5.2 Advance income tax			
Opening balance		-	-
Add: Paid during the Year		-	-
		-	-
Less: Adjusted during the year		-	-
		-	-
13.2 Deposits			
Deposit to Govt. as surplus fund calculated by Govt.	13.2.1	47,000,000,000	47,000,000,000
LC Deposit with Bank	13.2.2	2,925	2,925
Security Deposit for Telephone	13.2.3	2,041,437	2,041,437
Security Deposit for Gas	13.2.4	5,704,631	5,704,631
Security Deposit for Water	13.2.5	410,815	410,815
		47,008,159,807	47,008,159,807
13.2.1 Deposit to Govt. as surplus fund calculated by Govt.			
Opening balance		47,000,000,000	47,000,000,000
Add: Deposit during the year		-	-
		47,000,000,000	47,000,000,000
Less: Adjustment		-	-
		47,000,000,000	47,000,000,000
13.2.2 LC Deposit with Bank			
Opening balance		2,925	2,925
Add: Deposit during the year		-	-
		2,925	2,925
Less: Adjustment		-	-
		2,925	2,925
13.2.3 Security Deposit for Telephone			
Opening balance		2,041,437	2,047,037
Add: Deposit during the year		-	-
		2,041,437	2,047,037
Less: Adjustment/ Refund		-	5,600
		2,041,437	2,041,437
13.2.4 Security Deposit for Gas			
Opening balance		5,704,631	5,593,235
Add: Deposit during the year		2,000,000	111,396
		7,704,631	5,704,631
Less: Adjustment/ Refund		2,000,000	-
		5,704,631	5,704,631



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
13.2.5 Security Deposit for Water			
Opening balance		410,815	410,815
Add: Deposit during the year		-	-
		410,815	410,815
Less: Adjustment/ Refund		-	-
		410,815	410,815
13.3 Prepayments			
Temporary Advance	13.3.1	210,744,564	81,060,764
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	(36,095,928)	(29,458,974)
Insurance claim received for Deceased Employees.	13.3.7	68,908,898	68,608,898
Claim Receivable from WDB for Exp. against Kaptai Academy	13.3.8	(11,554,019)	(10,168,237)
Accounts Payable-VAT	13.3.9	496,447,878	496,445,230
Withholding Taxes.	13.3.10	18,463,533	18,425,030
Withholding Taxes Deducted From Employees	13.3.11	(48,717)	(50,217)
		709,385,057	587,381,342
13.3.1 Temporary Advance (Code-147)			
Opening balance		81,060,764	178,801,034
Add: Payment made during the year		614,687,485	506,990,127
		695,748,249	685,791,162
Less: Adjustment/ Recovery		485,003,684	604,730,398
		210,744,564	81,060,764
13.3.2 Advance to CFL Bulb (Code-147-A)			
Opening balance		2,203,023	2,203,023
Add: Payment made during the year		-	-
		2,203,023	2,203,023
Less: Adjustment/ Recovery		-	-
		2,203,023	2,203,023
13.3.3 Prepaid Rent (Code-162)			
Opening balance		353,876	353,876
Add: Payment made during the year		-	-
		353,876	353,876
Less: Adjustment/ Recovery		-	-
		353,876	353,876
13.3.4 Other Prepaid Expenses (Code-169)			
Opening balance		10,332,154	10,332,154
Add: Payment (Advance for land purchase)		-	-
		10,332,154	10,332,154
Less: Adjustment/ Recovery		-	-
		10,332,154	10,332,154
13.3.5 Claims Receivable from Insurance Company (Code-182)			
Opening balance		(50,370,205)	(50,370,205)
Add: Claims made to Insurance company		33,500,000	66,100,000
		(16,870,205)	15,729,795
Less: Claims received from Insurance company		33,500,000	66,100,000
		(50,370,205)	(50,370,205)
13.3.6 Deduction for Group Insurance (Code-352)			
Opening balance		(29,458,974)	(23,056,139)
Add: Group Insurance Premium paid		6,400	154,090
		(29,452,574)	(22,902,049)
Less: Deduction made during the year		6,643,354	6,556,924
		(36,095,928)	(29,458,974)
13.3.7 Insurance claim received for Deceased Employees (Code-358)			
Opening balance		68,608,898	58,115,598
Add: Amount paid to the employee against claims		33,800,000	77,182,500
		102,408,898	135,298,098
Less: Claims received from the employee		33,500,000	66,689,200
		68,908,898	68,608,898



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
13.3.8 Claim Receivable from WDB for Exp. against Kaptai Academy (Code-186)			
Opening balance		(10,168,237)	(10,950,766)
Add: Payment made during the year		24,484,929	28,491,157
		14,316,692	17,540,391
Less: Adjustment		25,870,711	27,708,628
		(11,554,019)	(10,168,237)
13.3.9 Accounts Payable - VAT.(Code 310A)			
Opening balance		496,445,230	496,445,600
Add: Payment made during the year		1,505,088,549	879,251,263
		2,001,533,779	1,375,696,863
Less: Deducted during the year		1,505,085,901	879,251,633
		496,447,878	496,445,230
13.3.10 Withholding Taxes from contractors and suppliers (Code-344)			
Opening balance		18,425,030	18,427,535
Add: Payment made during the year		11,683,947,848	7,412,518,626
		11,702,372,878	7,430,946,161
Less: Deducted during the year		11,683,909,345	7,412,521,131
		18,463,533	18,425,030
13.3.11 Withholding taxes from employees salary (Code-344A)			
Opening balance		(50,217)	(48,717)
Add: Payment made during the year		31,035,935	36,318,172
		30,985,718	36,269,455
Less: Deducted during the year		31,034,435	36,319,672
		(48,717)	(50,217)
14 Short term investments-			
Investment in FDR	14.1	46,606,966,098	43,120,221,021
Others short term investment	14.2	-	-
		46,606,966,098	43,120,221,021
14.1 Investment in FDR	Schedule-H		
Opening balance		43,120,221,021	31,910,170,872
Add: Investment made during the year		22,480,884,083	21,295,789,869
		65,601,105,104	53,205,960,740
Less: Encashed during the year		18,994,139,006	10,085,739,719
Transferred		-	-
		18,994,139,006	10,085,739,719
Closing balance		46,606,966,098	43,120,221,021
14.2 Others short term investment			
Opening balance		-	-
Add: Investment made during the year		-	-
		-	-
Less: Encashed during the year		-	-
Closing balance		-	-
15 Cash and cash equivalents			
Cash in hand	Schedule-I	3,368,500	3,321,500
Cash at Banks	15.1	30,330,282,181	27,094,366,586
		30,333,650,681	27,097,688,086
15.1 Cash at Banks	Schedule-J		
Assets Insurance Fund Account		4,516,011	4,430,148
Pension Account		375,096,951	272,612,416
Local Collection Account		5,367,554,558	5,226,457,541
Central Bank Miscellaneous Collection Account		56,006,634	19,553,230
Consumers Security Deposit Account		56,887,748	43,953,390
Regional Accounting Office Bank Account		11,228,544,093	8,483,187,098
Regional Collection Account		739,479,251	816,561,880
Regional Miscellaneous Collection Account		28,405,292	125,323,100
Regional Consumers Security Deposit Account		23,026,986	49,477,236
Deposit Work Account		770,166,011	643,116,732
Central Bank Account		10,452,093,938	9,684,658,704
Zonal Central Bank Account		1,178,099,133	1,676,188,901
Benevolent Fund Account		50,405,574	48,846,209
		30,330,282,181	27,094,366,586



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
16 Long term loans and borrowings			
Budgetary support from Government	16.1	431,601,200,000	431,601,200,000
Government Loan	16.2	84,701,026,862	85,255,693,922
Foreign Loan	16.3	121,263,015,808	125,912,040,694
Loan from Power Sector Development Fund	16.4	126,805,585,959	100,914,966,689
		764,370,828,629	743,683,901,304
16.1 Budgetary support from Government			
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		431,601,200,000	431,601,200,000

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

		Schedule-K	
16.2 Government Loan:			
Opening balance		85,255,693,922	86,160,462,157
Add: Reversal of Current Maturity		4,062,081,686	3,621,915,923
Disbursement for the year (Ongoing Projects)		3,989,653,395	3,989,174,241
		8,051,735,081	7,611,090,165
		93,307,429,002	93,771,552,322
Less: Repayment due for the year		4,303,201,070	4,406,297,914
Current Maturity		4,303,201,070	4,062,081,686
Refund to the Government		-	47,478,800
Adjustment for NESCO Vendors' Agreement		-	-
		8,606,402,140	8,515,858,400
Closing balance		84,701,026,862	85,255,693,922

		Schedule-L	
16.3 Foreign Loan:			
Opening balance		125,912,040,694	124,448,399,777
Add: Reversal of Current Maturity		22,492,672,334	17,991,673,706
Disbursement for the year (Ongoing Projects)		9,607,574,625	5,545,701,333
Exchange Rate Loss- Ongoing Projects		3,418,323,665	5,986,262,163
Exchange Rate Loss- Completed Projects		5,589,393,551	15,500,749,370
		41,107,964,174	45,024,386,572
Less: Repayment due for the year		22,288,746,701	21,068,073,322
Current Maturity		23,468,242,359	22,492,672,334
		45,756,989,060	43,560,745,655
Closing balance		121,263,015,808	125,912,040,694

		Schedule-M	
16.4 Loan from Power Sector Development Fund			
Opening balance		100,914,966,689	29,629,324,419
Add: Reversal of Current Maturity		2,689,280,730	2,689,280,730
Drawn/Transferred in during the year		29,579,900,000	80,002,000,000
		133,184,147,418	112,320,605,149
Less: Repayment due for the year		3,689,280,729.98	8,716,357,730
Current Maturity		2,689,280,730	2,689,280,730
		6,378,561,459	11,405,638,460
Closing balance		126,805,585,959	100,914,966,689

		17.1	
17 Deferred tax liabilities			
Opening balance		37,831,081,089	33,951,459,253
Add: Deferred tax expense (income) recognized during the year		494,876,212	3,879,621,836
Closing balance		38,325,957,302	37,831,081,089

		Schedule-N		Schedule-O	
17.1 Provision for deferred tax :					
Accounting base carrying value of assets (Except land)		435,697,089,431	412,264,368,740		
Tax base carrying value of assets (Except land)		296,329,971,970	274,696,801,143		
Taxable temporary difference (TTD)		139,367,117,461	137,567,567,597		
Effective tax rate		27.50%	27.50%		
Deferred tax liability as at 30th June (27.5 % of TTD)		38,325,957,302	37,831,081,089		
Prior year adjustment/previous year balance for deferred tax recognition		37,831,081,089	33,951,459,253		
Deferred tax expense (income) recognized during the year		494,876,212	3,879,621,836		
<i>See accounting policy in Note 3.16 (b).</i>					



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
18 Long term employee benefit obligation			
Accrued Interest on CPF (Code 317)	18.1	398,557	398,557
Boards CPF Contribution (Code 331)	18.2	294,397	294,397
Interest on CPF Contribution (code 332)	18.3	8,735,180	8,735,180
Employees CPF Contribution (Code 341)	18.4	188,048	188,048
Provision for Gratuity (Code 353)	18.5	5,545,808	5,545,808
Pension Fund Account (Code 354)	18.6	11,780,646,555	12,338,221,827
Employees GPF Account (Code 355)	18.7	5,768,607,143	5,537,981,585
Profit on GPF (Code 356)	18.8	6,801,187,471	6,386,565,131
		24,365,603,160	24,277,930,534
18.1 Accrued Interest on CPF (Code 317)			
Opening balance		398,557	398,557
Add: Amount deposited during the year		-	-
		398,557	398,557
Less: Amount refunded		-	-
Closing balance		398,557	398,557
18.2 Boards CPF Contribution (Code 331)			
Opening balance		294,397	295,397
Add: Amount deposited during the year		-	-
		294,397	295,397
Less: Amount refunded		-	1,000
Closing balance		294,397	294,397
18.3 Interest on CPF Contribution (code 332)			
Opening balance		8,735,180	8,735,180
Add: Amount deposited during the year		-	-
		8,735,180	8,735,180
Less: Amount refunded		-	-
Closing balance		8,735,180	8,735,180
18.4 Employees CPF Contribution (Code 341)			
Opening balance		188,048	227,348
Add: Amount deposited during the year		-	-
		188,048	227,348
Less: Amount refunded		-	39,300
Closing balance		188,048	188,048
18.5 Provision for Gratuity (Code 353)			
Opening balance		5,545,808	(3,129,842,944)
Add: Provision made during the year		-	3,135,628,152
		5,545,808	5,785,208
Less: Gratuity paid during the year		-	239,400
Closing balance		5,545,808	5,545,808
18.6 Pension Fund Account (Code 354)			
Opening balance		12,338,221,827	15,769,240,608
Add: Provision made during the year		3,498,559,942	3,503,258,644
		15,836,781,769	19,272,499,253
Less: Pension paid during the year		4,056,135,215	6,934,277,426
Closing balance		11,780,646,555	12,338,221,827
18.7 Employees GPF Account (Code 355)			
Opening balance		5,537,981,585	5,221,385,900
Add: Amount deposited during the year		1,176,536,897	1,347,959,387
		6,714,518,482	6,569,345,287
Less: Amount refunded		945,911,339	1,031,363,702
Closing balance		5,768,607,143	5,537,981,585
18.8 Accumulated Profit on GPF (Code 356)			
Opening balance		6,386,565,131	5,895,008,220
Add: Amount created during the year		1,537,473,348	1,712,798,077
		7,924,038,480	7,607,806,297
Less: Amount paid		1,122,851,009	1,221,241,165
Closing balance		6,801,187,471	6,386,565,131



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
19 Consumers' security deposits			
Opening balance		6,232,406,987	5,824,389,475
Add: Received during the year		229,577,461	425,577,512
		6,461,984,448	6,249,966,987
Less: Refunded during the year		27,700,000	17,560,000
Transferred/adjustment		-	-
		27,700,000	17,560,000
Closing balance		6,434,284,448	6,232,406,987
20 Current obligations on long term loans and borrowings			
Current portion of long term liabilities.	20.1	29,326,258,744	28,109,569,334
Debt service liabilities (DSL)-Principal	20.2	106,616,519,836	93,797,395,727
Debt service liabilities (DSL)-Interest	20.3	88,033,894,603	83,326,147,936
Reimbursable Project AID	20.4	1,024,287,460	1,024,287,460
Interest on budgetary support from Govt.	20.5	134,389,237,760	121,441,201,760
		359,390,198,403	327,698,602,218
20.1 Current portion of long term liabilities.			
Government Loan	20.1.1	6,992,481,800	6,751,362,416
Foreign Loan	20.1.2	22,333,776,943	21,358,206,918
		29,326,258,744	28,109,569,334
It refers to the amount likely to fall due in respect of long term loans within next financial year.			
20.1.1 Current portion of long term liabilities-Government Loan			
Opening balance		6,751,362,416	6,311,196,653
Add: Fall due within next financial year		6,992,481,800	6,751,362,416
		13,743,844,216	13,062,559,069
Less: Repayment		6,751,362,416	6,311,196,653
Closing balance		6,992,481,800	6,751,362,416
20.1.2 Current portion of long term liabilities-Foreign Loan			
Opening balance		21,358,206,918	16,857,208,291
Add: Fall due within next financial year		23,468,242,359	22,492,672,334
		44,826,449,277	39,349,880,625
Less: Repayment		22,492,672,334	17,991,673,706
Closing balance		22,333,776,943	21,358,206,918
20.2 Debt Servicing Liabilities for Repayment of Principal			
Government Loan	20.2.1	30,510,778,623	25,874,224,438
Foreign Loan	20.2.2	62,676,576,957	57,183,287,764
Loan From Power Sector Development Fund (PSDF)	20.2.3	13,429,164,255	10,739,883,525
		106,616,519,836	93,797,395,727
20.2.1 Debt Servicing Liabilities for Repayment of Principal -Government Loan			
Opening balance		25,874,224,438	23,107,360,792
Add: Repayment due for the year		4,636,554,186	4,766,863,646
		30,510,778,623	27,874,224,438
Less: Repayment		-	2,000,000,000
Closing balance		30,510,778,623	25,874,224,438
20.2.1 Debt Servicing Liabilities (DSL) for Repayment of Principal-Govt. Loan			
DSL for Repayment of Principal - BPDB (Code-199)	20.2.1.1	24,276,730,912	19,973,529,842
DSL for Repayment of Principal - PGCB (Code-199A)	20.2.1.2	3,832,194,475	3,679,953,475
DSL for Repayment of Principal - APSCL (Code-199B)	20.2.1.3	1,827,209,850	1,717,638,450
DSL for Repayment of Principal - NESCO (Code-199D)	20.2.1.4	574,643,386	503,102,671
		30,510,778,623	25,874,224,438
The above amount refers to the arrears in respect of principal due against Govt. loans			
20.2.1.1 Debt Servicing Liabilities for Repayment of Principal - BPDB -Govt. Loan			
Opening balance		19,973,529,842	17,567,231,928
Add: Repayment due for the year		4,303,201,070	4,406,297,914
		24,276,730,912	21,973,529,842
Less: Repayment		-	2,000,000,000
Closing balance		24,276,730,912	19,973,529,842



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
20.2.1.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Govt. Loan			
Opening balance		3,679,953,475	3,517,001,675
Add: Repayment due for the year		152,241,000	162,951,800
		3,832,194,475	3,679,953,475
Less: Repayment		-	-
Closing balance		<u>3,832,194,475</u>	<u>3,679,953,475</u>
20.2.1.3 Debt Servicing Liabilities for Repayment of Principal -APSCl -Govt. Loan			
Opening balance		1,717,638,450	1,608,067,050
Add: Repayment due for the year		109,571,400	109,571,400
		1,827,209,850	1,717,638,450
Less: Repayment		-	-
Closing balance		<u>1,827,209,850</u>	<u>1,717,638,450</u>
20.2.1.4 Debt Servicing Liabilities for Repayment of Principal -NESCO -Govt. Loan			
Opening balance		503,102,671	415,060,139
Add: Repayment due for the year		71,540,715	88,042,532
		574,643,386	503,102,671
Less: Repayment		-	-
Closing balance		<u>574,643,386</u>	<u>503,102,671</u>
20.2.2 Debt Servicing Liabilities for Repayment of Principal -Foreign Loan			
Opening balance		57,183,287,764	46,575,664,412
Add: Repayment due for the year		22,865,755,689	23,221,727,666
		80,049,043,453	69,797,392,078
Less: Repayment		17,372,466,496	12,614,104,314
Closing balance		<u>62,676,576,957</u>	<u>57,183,287,764</u>
20.2.2 Debt Servicing Liabilities (DSL) for Repayment of Principal-Foreign Loan			
DSL for Repayment of Principal - BPDB (Code-199)	20.2.2.1	54,703,363,519	49,787,083,313
DSL for Repayment of Principal - PGCB (Code-199A)	20.2.2.2	1,836,669,560	1,836,669,560
DSL for Repayment of Principal - APSCl (Code-199B)	20.2.2.3	1,069,360,580	1,066,838,627
DSL for Repayment of Principal -WZPDCL (Code-199C)	20.2.2.4	2,881,832,898	2,681,962,799
DSL for Repayment of Principal -NESCO (Code-199C)	20.2.2.5	2,185,350,401	1,810,733,465
		<u>62,676,576,957</u>	<u>57,183,287,764</u>
The above amount refers to the arrears in respect of principal due against foreign loans			
20.2.2.1 Debt Servicing Liabilities for Repayment of Principal - BPDB -Foreign Loan			
Opening balance		49,787,083,313	41,333,114,305
Add: Repayment due for the year		22,288,746,701	21,068,073,322
		72,075,830,015	62,401,187,627
Less: Repayment		17,372,466,496	12,614,104,314
Closing balance		<u>54,703,363,519</u>	<u>49,787,083,313</u>
20.2.2.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Foreign Loan			
Opening balance		1,836,669,560	543,669,051
Add: Repayment due for the year		-	1,293,000,509
		1,836,669,560	1,836,669,560
Less: Repayment		-	-
Closing balance		<u>1,836,669,560</u>	<u>1,836,669,560</u>
20.2.2.3 Debt Servicing Liabilities for Repayment of Principal -APSCl -Foreign Loan			
Opening balance		1,066,838,627	1,064,316,674
Add: Repayment due for the year		2,521,953	2,521,953
		1,069,360,580	1,066,838,627
Less: Repayment		-	-
Closing balance		<u>1,069,360,580</u>	<u>1,066,838,627</u>
20.2.2.4 Debt Servicing Liabilities for Repayment of Principal -WZPDCL -Foreign Loan			
Opening balance		2,681,962,799	2,326,638,178
Add: Repayment due for the year		199,870,099	355,324,621
		2,881,832,898	2,681,962,799
Less: Repayment		-	-
Closing balance		<u>2,881,832,898</u>	<u>2,681,962,799</u>
20.2.2.5 Debt Servicing Liabilities for Repayment of Principal -NESCO -Foreign Loan			
Opening balance		1,810,733,465	1,307,926,204
Add: Repayment due for the year		374,616,935	502,807,261
		2,185,350,401	1,810,733,465
Less: Repayment		-	-
Closing balance		<u>2,185,350,401</u>	<u>1,810,733,465</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
20.2.3 Debt Servicing Liabilities (DSL) for Repayment of Principal-PSDF Loan			
Opening balance		10,739,883,525	8,050,602,795
Add: Repayment due for the year		3,689,280,730	8,716,357,730
		14,429,164,255	16,766,960,525
Less: Repayment		1,000,000,000	6,027,077,000
Closing balance		<u>13,429,164,255</u>	<u>10,739,883,525</u>
The above amount refers to the arrears in respect of principal due against Loan from Power Sector Development Fund (PSDF)			
20.3 Debt Servicing Liabilities (DSL) for Interest			
Interest on Debenture	20.3.1	499,156	499,156
Interest of Government Loan	20.3.2	29,265,395,468	27,286,325,319
Interest on Foreign Loan	20.3.3	56,633,534,610	54,496,943,040
Interest on PSDF Loan	20.3.4	2,134,465,370	1,542,380,421
		<u>88,033,894,603</u>	<u>83,326,147,936</u>
The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans.			
20.3.1 Interest on Debenture			
Completed Projects	20.3.1.1	59,449	59,449
Ongoing Projects	20.3.1.2	439,707	439,707
		<u>499,156</u>	<u>499,156</u>
20.3.2 Interest of Government Loan			
Completed Projects	20.3.2.1	5,601,386,715	3,622,316,566
Ongoing Projects	20.3.2.2	23,664,008,754	23,664,008,754
		<u>29,265,395,468</u>	<u>27,286,325,319</u>
20.3.2.1 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Completed project)			
Opening balance		3,622,316,566	3,568,857,868
Add: Accrued during the year		1,979,070,149	53,458,698
		5,601,386,715	3,622,316,566
Less: Paid during the year		-	-
Closing balance		<u>5,601,386,715</u>	<u>3,622,316,566</u>
20.3.2.1.1 DSL Interest of Government Loan (Completed project)			
DSL Interest (Code-316)-BPDB	20.3.2.1.1	2,190,665,622	518,088,322
DSL Interest (Code-316 B)- PGCB	20.3.2.1.2	1,923,024,124	1,906,592,110
DSL Interest-(Code-316 C)-APSCL	20.3.2.1.3	928,438,922	908,952,284
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	431,240,151	160,665,953
		<u>5,601,386,715</u>	<u>3,622,316,566</u>
20.3.2.1.1 DSL Interest (Code-316)-BPDB -Government Loan (Completed project)			
Opening balance		518,088,322	518,088,322
Add: Accrued during the year		1,672,577,299	-
		2,190,665,622	518,088,322
Less: Paid during the year		-	-
Closing balance		<u>2,190,665,622</u>	<u>518,088,322</u>
20.3.2.1.2 DSL Interest (Code-316 B)- PGCB -Government Loan (Completed project)			
Opening balance		1,906,592,110	1,885,271,542
Add: Accrued during the year		16,432,014	21,320,568
		1,923,024,124	1,906,592,110
Less: Paid during the year		-	-
Closing balance		<u>1,923,024,124</u>	<u>1,906,592,110</u>
20.3.2.1.3 DSL Interest-(Code-316 C)-APSCL-Government Loan (Completed project)			
Opening balance		908,952,284	886,178,504
Add: Accrued during the year		19,486,638	22,773,780
		928,438,922	908,952,284
Less: Paid during the year		-	-
Closing balance		<u>928,438,922</u>	<u>908,952,284</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
20.3.2.1.4 DSL Interest- (Code-316 D)-WZPDCL-Government Loan (Completed project)			
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		<u>128,017,896</u>	<u>128,017,896</u>
20.3.2.1.5 DSL Interest- (Code-316-F)-NESCO-Government Loan (Completed project)			
Opening balance		160,665,953	151,301,603
Add: Accrued during the year		270,574,198	9,364,350
		431,240,151	160,665,953
Less: Paid during the year		-	-
Closing balance		<u>431,240,151</u>	<u>160,665,953</u>
20.3.2.2 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Ongoing project)			
Opening balance		23,664,008,754	21,768,908,954
Add: Accrued during the year		661,669,061	2,587,784,800
		24,325,677,815	24,356,693,754
Less: Paid during the year		661,669,061	692,685,000
Closing balance		<u>23,664,008,754</u>	<u>23,664,008,754</u>
20.3.2.2.1 DSL Interest of Government Loan (Ongoing project)			
DSL Interest (Code-316)-BPDB	20.3.2.2.1	23,664,008,754	23,664,008,754
DSL Interest (Code-316 B)- PGCB	20.3.2.2.2	-	-
DSL Interest- (Code-316 C)-APSCCL	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>23,664,008,754</u>
20.3.2.2.1 DSL Interest (Code-316)-BPDB -Government Loan (Ongoing project)			
Opening balance		23,664,008,754	21,768,908,954
Add: Accrued during the year		661,669,061	2,587,784,800
		24,325,677,815	24,356,693,754
Less: Paid during the year		661,669,061	692,685,000
Closing balance		<u>23,664,008,754</u>	<u>23,664,008,754</u>
20.3.3 Interest on Foreign Loan			
Completed Projects	20.3.3.1	34,023,904,776	32,327,393,326
Ongoing Projects	20.3.3.2	22,609,629,833	22,169,549,714
		<u>56,633,534,610</u>	<u>54,496,943,040</u>
20.3.3.1 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Completed project)			
Opening balance		32,327,393,326	29,373,129,268
Add: Accrued during the year		6,700,011,709	7,851,690,025
		39,027,405,035	37,224,819,293
Less: Paid during the year		5,003,500,258	4,897,425,967
Closing balance		<u>34,023,904,776</u>	<u>32,327,393,326</u>
20.3.3.1.1 DSL Interest of Foreign Loan (Completed project)			
DSL Interest (Code-316 A)-BPDB	20.3.3.1.1	21,713,236,941	20,362,787,004
DSL Interest (Code-316 B)- PGCB	20.3.3.1.2	5,598,332,239	5,598,332,239
DSL Interest- (Code-316 C)-APSCCL	20.3.3.1.3	3,764,400,942	3,757,646,989
DSL Interest-(Code-316 D)- WZPDCL	20.3.3.1.4	2,280,688,124	2,006,397,607
DSL Interest-(Code-316 F)- NESCO	20.3.3.1.5	667,246,530	602,229,487
		<u>34,023,904,776</u>	<u>32,327,393,326</u>
20.3.3.1.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Completed project)			
Opening balance		20,362,787,004	17,740,968,280
Add: Accrued during the year		6,353,950,196	7,519,244,690
		26,716,737,200	25,260,212,971
Less: Paid during the year		5,003,500,258	4,897,425,967
Closing balance		<u>21,713,236,941</u>	<u>20,362,787,004</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
20.3.3.1.2 DSL Interest (Code-316 B)- PGCB -Foreign Loan (Completed project)			
Opening balance		5,598,332,239	5,598,332,239
Add: Accrued during the year		-	-
		5,598,332,239	5,598,332,239
Less: Paid during the year		-	-
Closing balance		<u>5,598,332,239</u>	<u>5,598,332,239</u>
20.3.3.1.3 DSL Interest- (Code-316 C)-APSCCL -Foreign Loan (Completed project)			
Opening balance		3,757,646,989	3,750,810,680
Add: Accrued during the year		6,753,953	6,836,309
		3,764,400,942	3,757,646,989
Less: Paid during the year		-	-
Closing balance		<u>3,764,400,942</u>	<u>3,757,646,989</u>
20.3.3.1.4 DSL Interest-(Code-316 D)- WZPDCL -Foreign Loan (Completed project)			
Opening balance		2,006,397,607	1,750,344,036
Add: Accrued during the year		274,290,518	256,053,571
		2,280,688,124	2,006,397,607
Less: Paid during the year		-	-
Closing balance		<u>2,280,688,124</u>	<u>2,006,397,607</u>
20.3.3.1.5 DSL Interest-(Code-316 F)-NESCO-Foreign Loan (Completed project)			
Opening balance		602,229,487	532,674,032
Add: Accrued during the year		65,017,042	69,555,455
		667,246,530	602,229,487
Less: Paid during the year		-	-
Closing balance		<u>667,246,530</u>	<u>602,229,487</u>
20.3.3.2 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Ongoing project)			
Opening balance		22,169,549,714	22,169,549,714
Add: Accrued during the year		3,443,528,804	-
		25,613,078,518	22,169,549,714
Less: Paid during the year		3,003,448,685.03	-
Closing balance		<u>22,609,629,833</u>	<u>22,169,549,714</u>
20.3.3.2.1 DSL Interest of Foreign Loan (Ongoing project)			
DSL Interest (Code-316 A)-BPDB	20.3.3.2.1	22,609,629,833	22,169,549,714
DSL Interest (Code-316 B)- PGCB	20.3.3.2.2	-	-
DSL Interest- (Code-316 C)-APSCCL	20.3.3.2.3	-	-
DSL Interest-(Code-316 D)- WZPDCL	20.3.3.2.4	-	-
DSL Interest-(Code-316 F)- NESCO	20.3.3.2.5	-	-
		<u>22,609,629,833</u>	<u>22,169,549,714</u>
20.3.3.2.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Ongoing project)			
Opening balance		22,169,549,714.00	22,169,549,714
Add: Accrued during the year		3,443,528,804	-
		25,613,078,518	22,169,549,714
Less: Paid during the year		3,003,448,685	-
Closing balance		<u>22,609,629,833</u>	<u>22,169,549,714</u>
20.3.4 Interest on PSDF Loan			
Completed Projects	20.3.4.1	-	-
Ongoing Projects	20.3.4.2	2,134,465,370	1,542,380,421
		<u>2,134,465,370</u>	<u>1,542,380,421</u>
20.3.4.2 Debt Servicing Liabilities (DSL) for Interest -PSDF Loan (Ongoing projects)			
Opening balance		1,542,380,421	896,551,374
Add: Accrued during the year		592,084,949	645,829,047
		2,134,465,370	1,542,380,421
Less: Paid during the year		-	-
Closing balance		<u>2,134,465,370</u>	<u>1,542,380,421</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
20.4. Reimbursable Project AID (RPA)			
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		1,024,287,460	1,024,287,460
It represents the intermediate liability to the Government for meeting local expenditure against reimbursable project aid. On receipts of replenishment from donors the amount of liability is reduced.			
20.5. Interest on budgetary support from Govt.			
Opening balance		121,441,201,760	108,493,165,760
Add: Accrued during the year		12,948,036,000	12,948,036,000
		134,389,237,760	121,441,201,760
Less: Paid during the year		-	-
Closing balance		134,389,237,760	121,441,201,760
It refers to the amount as interest @ 3% on amount received against budgetary support as subsidy from Government			
21 Payables to Power Sector Development Fund (PSDF)			
Opening balance		4,356,781,207	6,266,929,207
Add: Payable during the year		13,788,690,997	12,667,452,000
		18,145,472,205	18,934,381,207
Less: Payment made during the year		13,191,500,000	14,577,600,000
Closing balance		4,953,972,205	4,356,781,207
This represents amount payable to PSDF by BPDB against bulk sale @ 0.15Tk./kwh as per BERC order			
22 Trade and other payables			
Accounts Payable - Contractors & Suppliers.	22.1	585,314,820,455	456,183,108,219
Accounts Payable - Others.	22.2	1,745,653	902,839
		585,316,566,108	456,184,011,059
22.1 Accounts Payable - Contractors & Suppliers.	Schedule-P		
Opening balance		456,183,108,219	306,318,918,978
Add: Accrued during the year		971,124,874,143	448,081,105,829
		1,427,307,982,363	754,400,024,807
Less: Payment made during the year		640,661,594,908	298,216,916,587
Directly paid by GoB to IPP & Rental plant through issuance of bond	10.1	201,331,567,000	-
		841,993,161,908	298,216,916,587
Closing balance		585,314,820,455	456,183,108,219
22.2 Accounts Payable - Others.			
Opening balance		902,839	1,718,501
Add: Accrued during the year		1,745,653	902,839
		2,648,492	2,621,340
Less: Payment made during the year		902,839	1,718,501
		-	-
Closing balance		902,839	1,718,501
23 Other current liabilities			
Accrued Salaries and Allowances (Code-314)	23.1	1,048,595	1,048,595
Accrued Expenses- Others (Code-315)	23.2	479,880	479,880
Security Deposit - Contractors & Suppliers.(Code-322)	23.3	1,673,992,282	1,635,683,322
Other Deposits (Code-324)	23.4	6,670,372	6,721,300
CBA Contribution (Code-325)	23.5	849,374	1,086,884
Benevolent Fund (Code-342)	23.6	26,471,344	23,916,250
Employees Other Salary Deduction (Code-343)	23.7	10,007,707	9,075,484
Fund for Employees Honorarium (Code-357)	23.8	1,608,930,129	1,577,648,366
Other Liabilities (Code-359)	23.9	557,764,531	556,291,197
Other Deferred Credit (Code 392)	23.10	-	48,111,739
Deferred Revenue - For Vending Electricity by Mobile Phone Companies (Code 393)	23.11	795,608,516	295,034,642
		4,681,822,731	4,155,097,660
23.1 Accrued Salaries and Allowances (Code-314)			
Opening balance		1,048,595	1,048,595
Add: Accrued during the year		-	-
		1,048,595	1,048,595
Less: Paid during the year		-	-
		1,048,595	1,048,595



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
23.2 Accrued Expenses- Others (Code-315)			
Opening balance		479,880	1,723,645
Add: Accrued during the year		479,880	1,723,645
Less: Paid during the year		-	1,243,765
		479,880	479,880
23.3 Security Deposit - Contractors & Suppliers.(Code-322)			
Opening balance		1,635,683,322	1,682,393,179
Add: Deducted during the year		344,834,434	446,117,995
Less: Refund during the year		1,980,517,756	2,128,511,175
		1,673,992,282	1,635,683,322
23.4 Other Deposits (Code-324)			
Opening balance		6,721,300	6,603,837
Add: Received during the year		705,048	688,012
Less: Refund during the year		7,426,348	7,291,849
		6,670,372	6,721,300
23.5 CBA Contribution (Code-325)			
Opening balance		1,086,884	1,055,814
Add: Deducted during the year		902,667	923,452
Less: Paid during the year		1,989,551	1,979,266
		849,374	1,086,884
23.6 Benevolent Fund (Code-342)			
Opening balance		23,916,250	22,671,200
Add: Deducted during the year		19,787,370	20,335,610
Less: Paid during the year		43,703,620	43,006,810
		26,471,344	23,916,250
23.7 Employees Other Salary Deduction (Code-343)			
Opening balance		9,075,484	8,081,326
Add: Deducted during the year		12,553,031	12,511,389
Less: Paid during the year		21,628,515	20,592,714
		10,007,707	9,075,484
23.8 Fund for Employees Honorarium (Code-357)			
Opening balance		1,577,648,366	1,532,405,085
Add: Provision made during the year		31,402,103	56,326,426
Less: Paid during the year		1,609,050,469	1,588,731,511
		1,608,930,129	1,577,648,366
23.9 Other Liabilities (Code-359)			
Opening balance		556,291,197	555,474,923
Add: Provision made during the year		2,749,064	2,175,984
Less: Paid during the year		559,040,261	557,650,907
		557,764,531	556,291,197
23.10 Other Deferred Credit (Code-392)			
Opening balance		48,111,739	12,507,739,093
Add: Advance payment received during the year		-	105,147,866
Less: Adjustment made during the year		48,111,739	12,612,886,959
		-	48,111,739
It refers to the amount received as advance payment against energy sale from bulk customers and sale of p.c.pole.			
23.10.1 Other Deferred Credit (Code-392)-energy sale-bulk customer			
Opening balance		-	12,507,739,093
Add: Advance payment received during the year		-	-
Less: Adjustment made during the year		-	12,507,739,093
		-	-
It refers to the amount received as advance payment against energy sale from bulk customers .			



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
23.10.2 Other Deferred Credit (Code-392)-sale of p.c.pole			
Opening balance		48,111,739	-
Add: Advance payment received during the year		-	105,147,866
		48,111,739	105,147,866
Less: Adjustment made during the year		48,111,739	57,036,127
		-	48,111,739
It refers to the amount received as advance payment against sale of p.c.pole.			
23.11 Deferred Revenue - For Vending Electricity by Mobile Phone Companies (Code-393)			
Opening balance		295,034,642	-
Add: Advance payment received during the year		28,225,093,464	17,691,351,765
		28,520,128,106	17,691,351,765
Less: Adjustment made during the year		27,724,519,589	17,396,317,123
		795,608,516	295,034,642
It refers to the amount received as advance payment against vending Electricity by Mobile Phone Companies.			
24 Clearing accounts			
Adjustment Accounts		2,407,344,214	1,714,411,781
PC Pole Accounts		-	19,605,979
Remittance to Regional Collection Account		(47,779,227,308)	(46,123,907,907)
Retention Remittances to Regional Collection A/C		-	-
Remittance from Local Collection Account		47,779,227,308	46,123,907,907
Retention Remittances from Local Collection A/C		-	-
Remittance to Central Bank		(41,501,155,039)	(4,353,988,478)
Remittances to Zonal Central Bank Account.		(44,444,853,395)	(42,289,240,678)
Remittance from Regional Collection Account		41,482,194,543	4,351,763,579
Remittances from Regional Collection Account. (To Zonal Central A/C)		44,444,853,395	42,280,240,678
Remittance to Regional Account		(726,741,002,038)	(804,051,715,081)
Remittances to Regional & Accounting Office.		(12,836,396,325)	(12,349,193,958)
Remittance from Central Bank		725,760,171,847	801,895,689,861
Remittances from Zonal Central Bank Account.		12,854,396,325	12,341,631,958
Remittances from Retention Account.		-	-
Remittances to Unit from Retention Account.		-	-
Remittances to Zonal Fund.		-	-
Remittance- Pension Account		-	-
Remittance- Benevolent Fund Account		(1,805,784)	(5,907,255)
Remittance- Group Insurance		583,726	(812,370)
Remittance- GPF/ CPF Account		(20,470,703)	(227,071,659)
Clearing Account Local Office		-	-
Clearing Account Regional Accounting		(23,640,284)	495,025,449
Clearing Account Central Office		(5,328,171,157)	3,525,864,781
Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies)		0	(0)
Remittance Miscellaneous Collection		-	-
Remittance to Regional Consumers S/D Account		-	788,962
Remittance to Central Bank from Regional Misc. Collection Account		616,595,028	(704,016,106)
Remittance to Central Bank from Regional S/D Account		(28,126,329)	(6,064,029)
Remittance to PGCB		-	-
Clearance From Water Development Board.		(160,581,833)	(228,977,156)
Clearance From House Building Loan		(1,540,258)	(692,045)
		(3,521,604,066)	2,407,344,214



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
25 Sale of electricity (net of VAT):			
PDB-own:			
LT-A-Residential		37,229,444,117	30,214,304,995
LT-B-Irrigation/Agricultural Pump		761,572,169	701,827,081
LT-C1-Small Industry		4,404,913,172	3,916,798,488
LT-C2-Construction		557,760,573	460,152,211
LT-D1-Education, Religious & Charitable Institution and Hospital		1,049,769,057	770,271,392
D2-Street Light, Water Pump		564,971,552	485,150,026
LT-D3-Battery Charging Station		1,595,486,940	1,209,301,872
LT-E-Commercial & Office		13,122,168,909	10,736,785,859
LT-T-Temporary		117,635,190	85,690,136
MT-1-Residential		1,074,395,846	834,407,337
MT-2-Commercial & Office		6,337,795,213	5,129,120,846
MT-3-Industry		9,324,802,711	7,540,819,269
MT-4-Construction		34,684,143	48,457,178
MT-5-General		2,478,749,312	2,005,536,657
MT-6-Temporary		39,736,819	32,122,099
MT-7-Battery Charging Station		247,405	701,929
MT-8-Irrigation/Agricultural Pump		-	-
HT-1-General		380,393,249	369,247,742
HT-2-Commercial & Office		644,385,616	501,673,797
HT-3-Industry		5,847,739,520	5,520,598,756
HT-4-Construction		19,785,792	37,796,732
EHT-1-General		9,976,486,291	8,468,599,126
EHT-2-General		16,104,162,157	14,069,822,715
KCJAL		-	431,371,548
GK Project		147,300,544	37,761,920
		111,814,386,296	93,608,319,712
Bulk:			
Dhaka Power Distribution Company (DPDC)		92,573,297,747	78,053,446,519
Rural Electrification Board/Phalli Biddut Shamity (REB/PBS)		307,154,776,434	236,355,638,041
Dhaka Electric Supply Company (DESCO)		60,531,640,366	49,090,119,491
West Zone Power Distribution Company Ltd. (WZPDCL)		30,690,263,674	24,355,149,224
Northern Electricity Supply Company (NESCO)		33,806,436,737	27,119,782,157
		524,756,414,958	414,974,135,432
Total sale of electricity (net of VAT)		636,570,801,254	508,582,455,144
26 Other Operating Revenue:			
Connection & Disconnection Fees		106,475,743	95,718,052
Late Payment Surcharge / Interest on Consumers Bill		399,682,775	404,565,482
Meter Rent / Service Charge		72,251,782	71,798,300
Pre-Paid Meter Rent		743,467,562	621,619,011
Supervision Charge for Deposit Work		77,672,081	91,677,940
Sale of Scrap Material		72,516,377	51,874,725
Penalty for Unauthorized Connection		11,047,105	20,731,654
		1,483,113,425	1,357,985,165
27 Subsidy from Government:			
Income as Subsidy From Government.		382,892,832,515	395,349,528,884
		382,892,832,515	395,349,528,884
It refers to the amount receivable from government as subsidy against difference of buying and selling price in a financial year.			
28 Cost of Sales :			
Generation & Power purchase expenses			
Electricity purchase from IPP	28.1	573,771,511,957	590,227,404,522
Electricity purchase from India	28.2	194,123,904,572	92,234,115,635
Electricity purchase from rental	28.3	26,004,651,006	37,438,474,333
Electricity purchase from public plant	28.4	110,998,522,027	107,882,461,818
Transmission expenses for Wheeling charge	28.5	3,432,390,780	3,247,993,911
Fuel Consumption for own generation	28.6	85,221,657,179	77,760,318,347
Labour and Overhead expenses for own generation	28.7	30,559,778,205	28,859,663,612
Total generation & power purchase expenses		1,024,112,415,726	937,650,432,179
Provision for Power Sector Development Fund (PSDF)	28.8	13,788,690,997	12,667,452,000
Total cost of sales		1,037,901,106,723	950,317,884,179



Ref. Notes & Schedules	Amount in BDT	
	30-Jun-24	30-Jun-23

28.1 Electricity purchase from IPP:

Particulars	Unit Kwh			
	FY-2023-2024	FY-2022-2023		
RPC LTD. Mymensingh (210 MW)	590,137,884	699,028,425	6,101,347,630	3,988,275,958
BPDB RPCL Power Gen Ltd.	363,875,770	426,410,813	9,779,698,515	10,857,191,501
Hariপুর Power Ltd.	1,081,853,610	2,370,597,850	3,871,234,143	6,249,378,037
Meghnaghat Power Ltd.	3,008,790,884	2,122,537,049	13,187,351,320	8,977,102,355
Doreen Power Generation & System Ltd.-Feni	95,112,204	152,664,911	463,542,813	588,824,216
Doreen Power Generation & System Ltd.- Tangail	50,266,292	126,435,012	314,375,888	543,940,155
Regent Power Ltd.	83,495,391	70,807,466	556,899,472	436,522,485
Summit Purbachal Power Ltd.-Jangalia	238,576,793	228,536,043	1,445,834,652	1,149,869,368
Summit Meghnaghat Power Ltd.	1,121,910,644	1,177,688,704	10,523,927,364	10,009,832,413
Midland Power Company Ltd.	336,871,329	333,608,753	1,974,351,195	1,545,370,273
Raj Lanka Power Limited	31,609,244	59,674,439	845,439,311	1,556,273,840
Baraka Patenga Power Limited	81,470,976	186,282,624	2,028,222,850	3,547,873,329
Digital Power & Associates Ltd.	225,291,006	289,381,190	5,285,379,024	5,814,735,402
Regent Energy & Power Ltd.	221,413,891	467,745,222	2,045,431,191	2,159,146,231
United Power Generation & Distribution	172,986,000	156,985,440	607,328,738	456,618,481
RPCL 52MW Gazipur	74,134,679	231,599,150	1,962,669,472	4,928,709,185
RPCL 25MW Rawjan	54,836,673	131,373,257	1,409,739,525	2,763,389,415
Lakdhanvi Bangla Power Ltd.	180,455,386	107,558,859	4,053,605,487	2,501,096,744
ECVP Power Ltd.	62,737,128	85,806,552	2,645,365,575	2,829,340,172
ACE Alliance Power Ltd. (149MW) (Summit Gazipur)	414,870,912	606,898,512	9,846,377,877	11,595,940,386
United Ashugang Energy Ltd.	231,047,122	357,464,994	4,680,811,174	4,532,341,541
Summit Bibiyana II Power Company Ltd.	2,429,621,804	2,164,952,204	12,618,603,167	8,769,679,402
Summit Barishal Power Ltd.	148,898,304	114,976,896	4,664,967,072	3,712,705,174
Summit Narayangonj Power Unit II Ltd.	144,961,726	250,675,040	3,609,758,884	4,935,475,646
Dhaka Southern Power Limited	103,371,936	198,144,857	2,688,367,201	4,057,804,394
Dhaka Northern Power Limited	111,082,984	218,947,701	2,683,259,962	4,052,794,642
Shahjanullah Power Generation Co. Ltd.	109,628,573	70,061,323	403,831,171	238,069,873
Engreen Solar	3,893,767	4,169,099	82,226,611	82,652,029
Kushiara Power Company Ltd.	898,885,079	371,388,862	5,423,511,167	3,035,148,175
Banco Energy Generation Ltd.	92,280,024	157,741,560	2,745,703,155	3,420,808,059
Bangla Track Power Company Ltd.	-	219,334,080	-	9,285,172,468
Bangla Track Power Company Ltd. (Unit-2)	-	85,970,400	-	4,189,929,615
Aggreko Energy Solution Ltd. - Aorahati (100MW)	-	167,533,969	1,725	6,836,163,416
Aggreko Energy Solution Ltd. - Bhamangoan (100MW)	-	146,037,206	-	5,977,709,811
APR Energy 300MW	43,968,055	471,396,498	2,008,871,669	19,801,984,728
Barisal Electric Power Company Ltd.	1,250,109,917	604,148,910	15,612,924,229	11,486,275,016
United Mymensingh Power Ltd. (200MW)	449,295,840	661,459,680	10,951,695,534	13,813,967,008
Techmah Solartech Energy Ltd. (20MW)	37,231,505	39,239,868	577,125,604	571,767,753
Acron Infrastructure Service Ltd. (Unit-3)	174,014,774	316,925,750	4,694,186,768	6,722,884,515
Sembcorp NWPC Ltd. - Sirajgonj (282MW)	2,931,577,074	2,534,088,188	16,884,204,103	13,091,592,017
Paramount BTrac Energy Ltd. - Sirajgonj	16,971,742	146,655,047	3,641,361,431	8,261,692,003
Orion Power Rupsha Ltd. - Khulna (105MW)	189,484,112	252,984,384	4,835,955,072	5,258,595,419
Desh Energy Chandpur Power Company Ltd.	335,632,382	591,426,293	9,216,675,150	12,127,923,477
Midland East Power Company Ltd.	175,652,589	546,691,934	5,464,206,819	11,529,125,480
Baraka Shikalbaha Power Ltd. (105MW)	199,870,107	454,346,839	5,313,189,953	8,325,453,923
Confidence Power Ltd. - Rangpur (113MW)	248,621,098	429,432,672	6,453,942,714	8,871,466,117
Confidence Power Ltd. (Unit-1) - Bogra	209,827,392	454,345,152	5,819,386,142	8,897,964,352
Confidence Power Ltd. (Unit-2) - Bogra	211,130,496	474,997,920	6,075,475,987	9,336,799,920
United Jamalpur 200MW	343,669,680	505,753,332	8,387,156,735	10,034,699,996
Sympa Solar Power Limited	12,536,809	13,315,347	181,582,464	181,349,417
Teesta Solar Ltd. (200MW)	351,824,453	167,113,644	5,878,785,933	2,696,250,285
Intraco Solar Power Ltd. (30MW)	59,149,472	49,996,280	1,052,853,086	854,016,657
RPCL - Gazipur (105MW)	270,875,985	582,459,089	6,709,884,206	12,169,426,151
United - Anawara (300MW)	503,704,266	1,016,880,349	13,886,459,057	20,242,078,979
Zodiac Power Ctg. Ltd.	114,576,648	240,836,106	3,112,034,306	4,598,778,854
Karnaphuli Power Ltd.	276,386,080	582,870,202	6,243,777,481	10,646,162,985
Lanka Power Limited - Feni	362,885,518	238,606,811	8,481,433,839	5,980,298,616
HF Power Company Limited	247,750,062	351,069,012	6,305,415,677	7,647,555,852
Bangladesh - China Power Company (Pvt.) Ltd. 1320MW	7,548,736,927	6,900,361,855	89,317,338,419	110,538,940,965
Bangladesh India Friendship Power Company (Pvt.) Ltd. 1320MW	2,811,554,199	1,143,033,606	42,982,734,639	16,134,853,819
B-R Powergen Ltd. (Mirersarai)	236,491,855	84,325,132	5,713,480,196	1,444,470,473
Manikgonj Power Generations Limited (162MW)	282,852,288	484,872,106	7,855,896,869	10,180,903,490
HDFC SinPower Ltd. (50MW)	90,091,736	95,292,624	1,705,133,620	1,695,125,425
Anlima Energy Limited (116MW)	199,088,723	713,222,138	5,464,422,190	12,383,457,318
United Payra (150MW)	142,475,832	132,521,484	4,807,878,001	4,652,276,044
Spectra Solar Park	60,371,506	63,580,595	934,734,068	924,032,564
Tangail Palli Power Generation Ltd. (22MW)	58,087,039	95,057,230	1,378,954,156	1,826,227,900
Nutan Bidyut (Bangladesh) Ltd. (220MW)	1,745,975,828	1,140,715,216	10,040,381,978	5,943,225,716
Bhairab Power Limited (54.50MW)	133,941,600	208,651,680	3,309,421,466	4,199,821,774
Acron Infrastructure Services Ltd. Unit-2	176,770,080	298,338,048	4,814,229,408	6,500,036,770
Orion Power Sonargaon Ltd.	234,956,640	343,667,904	5,781,335,186	8,837,355,589
Chandpur Power Generation Ltd. (115MW)	307,196,160	466,547,078	6,788,832,090	8,428,801,830
EPV Thakurgaon Limited (115MW)	257,944,128	366,860,352	6,394,148,977	7,888,172,208
Kanchan Purbachal Power Generation Limited (55MW)	108,170,449	210,104,633	2,621,699,553	3,962,076,722



		Ref. Notes & Schedules	Amount in BDT	
			30-Jun-24	30-Jun-23
Desh Energy Hatiya Power Company Limited (5MW)	19,418,087	6,079,530	466,283,814	150,996,668
Energon Renewables (BD) Limited 100MW - Mongla	175,636,848	185,883,843	2,703,496,118	2,685,850,655
Summit Gazipur II Power Ltd. - Kodda (300MW)	539,129,619	1,137,133,799	15,239,905,376	23,076,784,882
SS Power I Limited	2,402,946,654	-	49,089,448,183	-
US-DK Green Energy (BD) Ltd. (60 MW)	33,568,891	-	462,373,641	-
SFL Unique Meghnaghat Power Plc	759,318,517	-	7,879,578,175	-
Coal Power Generation Company Bangladesh Limited	2,832,649,398	-	17,374,637,505	-
Summit Meghnaghat II Power Company Limited	654,162,225	-	4,307,421,035	-
Balance as at June 30, 2024	43,592,649,298	40,362,306,621	573,771,511,957	590,227,404,522

28.2 Electricity purchase from India:

Particulars	Unit Kwh			
	FY-2023-2024	FY-2022-2023		
NVVN Ltd. - India 250 MW	1,880,436,106	1,801,735,428	7,862,336,203	7,606,355,362
NVVN Ltd. - India 160 MW (Tripura)	972,295,860	1,073,872,152	8,913,270,638	9,075,956,561
NVVN Ltd. - India 300 MW	2,278,033,750	2,515,788,750	18,404,771,473	17,995,693,025
Power Grid Corporation of India - 250MW	-	-	1,397,311,370	1,404,138,832
Power Grid Corporation of India - 160MW	-	-	188,988,351	178,806,221
Power Grid Corporation of India 2nd Circuit Bohrapur	-	-	1,118,168,316	-
PTC India Ltd. 200 MW	1,672,307,432	1,686,911,076	15,531,695,572	15,264,635,951
Sembcorp Energy India Ltd. 250MW	1,845,078,661	1,839,003,978	19,237,734,105	18,294,412,374
Adani Power Limited (Jharkhand)	8,166,677,622	1,598,156,822	121,469,628,545	22,414,117,308
Balance as at June 30, 2024	16,814,829,431	10,515,468,206	194,123,904,572	92,234,115,635

28.3 Electricity purchase from Rental:

Particulars	Unit Kwh			
	FY-2023-2024	FY-2022-2023		
Baraka Power Co. Ltd.	301,789,638	243,066,276	2,070,107,819	1,402,047,454
Shahjibazar Power Co. Ltd.	279,753,240	477,095,952	2,335,810,498	2,768,043,336
Desh Cambridge, Kumergoan	58,718,311	81,129,611	390,162,334	390,162,506
Energyprima, Fenchugonj	252,303,665	245,525,607	1,541,086,004	1,153,905,588
Energyprima, Kumargaon	-	54,471,500	-	165,805,060
Venture Energy, Bhola	122,422,442	179,066,743	915,157,765	1,107,705,570
Summit Narayangonj Power Ltd.	187,637,517	161,573,730	4,000,311,556	3,275,647,932
Kpel -Unit-2	110,588,117	198,457,371	2,319,043,969	4,019,236,677
Khanjahan Ali Power Ltd.	22,464,610	51,143,413	490,226,625	1,107,315,887
Precision Energy Ltd.	138,911,164	183,934,248	830,483,476	1,163,995,995
Orion Power Meghnaghat Ltd.	115,592,152	280,180,160	2,510,717,107	5,405,863,283
Dutch Bangla Power & Associates Ltd.	111,451,930	287,343,735	2,410,390,467	5,571,914,427
Acron Infrastructure Service Ltd.	117,680,520	243,804,336	2,434,215,271	5,725,552,044
Amnura(Sinha Power Generation)	59,930,035	18,118,836	797,484,319	380,076,109
Power Pac Mutiara Keranigonj	67,901,896	7,514,208	1,477,029,228	154,740,873
Northern Power	68,411,781	126,846,012	1,490,434,567	2,773,703,045
Gbb Power Ltd.	-	147,841,848	-	872,758,548
Balance as at June 30, 2024	2,015,557,016	2,987,113,586	26,004,651,006	37,438,474,333

28.4 Electricity purchase from public plant :

Particulars	Unit Kwh			
	FY-2023-2024	FY-2022-2023		
APSCL (Except New 573 MW)	-	(4,220,086)	-	631,037,455
APSCL (New 50 MW)	225,465,822	283,700,898	1,146,309,599	950,285,214
APSCL (225 MW)	1,381,974,892	1,587,315,617	9,042,636,144	7,466,980,186
APSCL (450 MW) South	1,963,818,821	1,679,751,824	13,894,762,854	9,981,002,544
APSCL (450 MW) North	2,050,896,272	2,196,407,090	11,384,626,089	9,188,887,471
APSCL (450 MW) East	2,002,935,049	1,178,943,416	10,486,288,898	4,849,965,132
SBU HARIPUR	-	-	-	-
EGCB Ltd.(210X2)MW	322,015,796	303,186,086	3,198,751,699	3,038,793,298
EGCB Ltd.(412)MW	3,111,294,204	2,932,454,664	13,311,205,529	8,805,577,919
EGCB Ltd.(360)MW	2,040,540,091	889,535,033	11,691,414,898	6,078,360,206
North West Power Gen (NWPGL)- Sirajgonj	614,471,449	1,167,024,579	4,815,824,866	5,421,296,044
North West Power Gen (NWPGL)- Sirajgonj (Unit - 2)	294,747,762	624,834,999	7,575,979,181	16,240,673,723
North West Power Gen (NWPGL)- Sirajgonj (Unit - 3)	725,681,991	841,358,086	7,154,858,483	6,514,710,574
North West Power Gen (NWPGL)- Khulna	112,565,389	445,957,222	6,937,820,127	14,629,459,265
North West Power Gen (NWPGL)- Bheramara	746,230,754	1,346,245,287	7,324,098,710	7,836,412,600
North West Power Gen (NWPGL)- Madhumati	76,055,472	259,720,704	2,893,436,726	6,108,671,422
North West Power Gen (NWPGL)- 6.55MW Solar PV	9,484,831	10,078,954	140,508,224	140,348,768
Balance as at June 30, 2023	15,678,178,594	15,742,294,372	110,998,522,027	107,882,461,818

28.5 Transmission expenses for Wheeling charge:

Wheeling Charges to PGCB

3,432,390,780	3,247,993,911
3,432,390,780	3,247,993,911

28.6 Fuel Consumption for own generation:

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

44,827,131,825	29,435,223,048
25,434,300,958	34,193,176,969
14,960,224,396	14,131,918,330
85,221,657,179	77,760,318,347



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28.7 Labour and Overhead expenses for own generation:

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

Ref. Notes & Schedules	Amount in BDT	
	30-Jun-24	30-Jun-23
481,891,828	469,848,679	
909,807,193	920,907,371	
337,430,191	326,061,616	
678,306,245	677,532,010	
56,419,483	137,700,110	
143,497,399	141,408,315	
599,137,914	577,750,827	
90,958,346	79,915,131	
13,759,362	11,039,700	
1,675,435	1,233,101	
12,549,770	16,666,010	
266,049	199,419	
922,333	617,288	
80,333,542	77,049,533	
147,686,895	150,990,708	
7,975,216	7,745,968	
14,806,371	14,924,937	
76,472,083	-	
16,935,108	14,866,547	
77,787,470	49,066,994	
80,500	644,000	
8,923,237	8,428,935	
180,431,980	161,285,853	
174,265,724	159,710,998	
2,071,953	664,048	
20,056,781	18,900,835	
287,813	975,724	
6,731,039	5,762,722	
31,017,294	25,665,306	
30,275	301,100	
935,491	865,546	
49,616,719	46,217,914	
3,149,198	5,248,362	
239,309,318	251,015,244	
465,917,121	381,457,885	
169,973,209	310,696,937	
142,952,943	245,170,378	
19,152,464,381	18,268,764,594	
66,171,561	105,818,675	
6,176,044	6,249,665	
157,149	91,800	
413,500	582,672	
6,276,584	5,694,880	
1,416,993,573	1,444,791,924	
117,773,618	86,474,189	
262,682,382	-	
1,344,292	1,922,355	
11,325,388	3,883,847	
28,501,106	15,963,263	
39,155,570	34,997,545	
2,005,050	493,000	
502,609,814	1,341,911,241	
299,612,025	319,361,315	
62,299,296	63,937,142	
37,500,054	22,762,344	
12,869,594	14,050,249	
61,758,383	65,713,802	
17,594,856	11,590,114	
43,641,149	124,914,027	
9,888,736	5,089,301	
-	5,616,000	
3,064,779,681	1,528,782,900	
48,373,083	42,705,402	
204,000	-	
40,277,884	35,873,888	
-	-	
1,477,452	1,295,864	
306,315	249,317	
776,858	1,546,247	
30,559,778,205	28,859,663,612	



28.8 **Provision for Power Sector Development Fund (PSDF):**
Provision for Power Sector Development Fund is made @ Tk.0.15/kwh on bulk sales

Ref. Notes & Schedules	Amount in BDT	
	30-Jun-24	30-Jun-23
	13,788,690,997	12,667,452,000
	13,788,690,997	12,667,452,000

29 **Distribution expenses:**

Pay of Officers
Pay of Staff
Allowances of Officers
Allowances of Staff
Leave Encasement
Overtime Allowances (Single Rate)
Overtime Allowances (Double Rate)
Traveling Expenses/Allowances (For Official)
Traveling Expenses (For Training)
Conveyance Charge
Medical Expenses
Washing Expenses
Bonus for Officers
Bonus for Staff
Bangla Nobo Barsho Allowance (For Officers)
Bangla Nobo Barsho Allowance (For Staff)
Special benefit to the Employee
Stationary & Printing
Taxes, Licence & Fees
Office Rent
Water Charge
Electricity Charges (Own use)
Employees Electricity Rebate
Electricity Rebate - Freedom Fighters
Interest as Subsidy on Employees House Building Loan
Uniforms & Liveries
Post & Telegram
Telephone, Telex & Fax
Advertising & Promotion
Legal Expenses (Lawyer's Fees & Court Fees)
Books & Periodicals
Petrol, Diesel & Lubricants Used for Transport
CNG Used for Vehicle
Petrol, Diesel & Lubricants Used for Other Equipment
Store & Spares Used
Custom Duties & Sale Tax
VAT
Demurrage & Warfront
Depreciation
Freight & Handling
Donation to Sick Employees from Benevolent Fund
Training & Education - Local
Employees Other Benefit & Welfare Expenses
Reimbursement for Treatment of Accident (on duty) affected Employee
Board's Contribution to Pension Fund
Leave Encasement on Retirement
Insurance For Vehicle & other
Bank Charge & Commission
Honorarium - Punishment/Reward Scheme or APA
Honorarium - Other
Consultant's Expenses - Local
Consultant's Expenses - Foreign
Wages for Hired Labour
Structures & Improvement
Accessory Electric Equipment
Station Equipment
Poles & Fixtures
Overhead Conduct & Devices
Transformer Manufacturing
Transportation Equipment
Office furniture & Equipment
Office Equipment (Computer, Monitor & Others)
Tools, Shop and Garage Equipment
Stores Equipment
Total distribution expenses

259,043,621	261,392,871
695,025,171	709,350,357
118,099,243	118,526,683
420,244,988	434,538,711
34,611,677	91,618,119
109,161,789	114,027,065
411,780,751	421,476,718
85,594,862	86,353,223
3,217,072	1,779,530
4,543,381	4,526,824
6,498,918	7,940,534
238,778	253,353
43,682,464	41,438,796
112,825,954	114,836,675
4,282,026	3,954,496
11,264,287	11,302,447
53,866,324	-
55,202,918	57,235,599
17,543,719	22,001,834
7,054,109	6,903,313
1,082,445	1,093,366
138,164,035	130,449,154
134,378,538	123,370,343
6,062,460	2,945,751
706,630	292,407
20,834,212	12,153,078
703,505	1,047,065
7,398,486	7,344,664
26,823,872	29,959,222
3,555,506	4,404,098
453,691	418,218
129,189,164	131,593,869
2,060,781	1,763,294
42,285	-
66,165,053	84,604,873
339,080,645	107,289,049
975,537	20,806,370
-	500,000
5,797,575,327	5,994,711,482
81,913,769	112,196,860
41,990	45,500
448,828	-
4,060,647	4,088,902
-	38,000
970,898,979	985,304,670
101,843,720	88,701,132
613,349	790,805
55,782,512	60,142,561
1,093,215	27,881,352
5,524,617	7,457,792
261,412,517	78,690,044
1,533,501	129,542,708
282,841,122	276,833,223
51,094,157	59,613,814
300,000	2,494,431
27,145,386	1,652,490
185,900	-
411,705,732	447,655,029
-	30,400
86,096,802	84,650,199
4,577,993	4,545,787
16,225	-
1,915,574	2,169,498
385,727	315,864
11,480,466,486	11,539,044,511



30 General and administrative expenses:

Pay of Officers	
Pay of Staff	
Allowances of Officers	
Allowances of Staff	
Leave Encasement	
Overtime Allowances (Single Rate)	
Overtime Allowances (Double Rate)	
Traveling Expenses/Allowances (For Official)	
Traveling Expenses (For Training)	
Conveyance Charge	
Medical Expenses	
Washing Expenses	
Representation & Entertainment	
Bonus for Officers	
Bonus for Staff	
Bangla Nobo Barsho Allowance (For Officers)	
Bangla Nobo Barsho Allowance (For Staff)	
Special benefit to the Employee	
Stationary & Printing	
Taxes, Licence & Fees	
Office Rent	
Water Charge	
Electricity Charges (Own use)	
Employees Electricity Rebate	
Electricity Rebate - Freedom Fighters	
Interest as Subsidy on Employees House Building Loan	
Uniforms & Liveries	
Post & Telegram	
Telephone, Telex & Fax	
Advertising & Promotion	
Audit Fees	
Legal Expenses (Lawyer's Fees & Court Fees)	
Books & Periodicals	
Petrol, Diesel & Lubricants Used for Transport	
CNG Used for Vehicle	
Store & Spares Used	
Depreciation	
Freight & Handling	
Workmen Compensation	
Gratuity	
Donation & Contribution	
Donation to Sick Employees from Benevolent Fund	
Training & Education - Local	
Employees Other Benefit & Welfare Expenses	
Board's Contribution to Pension Fund	
Leave Encasement on Retirement	
Insurance For Vehicle & other	
Group Insurance Premium	
Bank Charge & Commission	
CDBL & Related Charges	
Recruitment Expenses	
Honorarium - Punishment/Reward Scheme or APA	
Honorarium - Other	
Office Maintenance	
Consultant's Expenses - Local	
Consultant's Expenses - Foreign	
Wages for Hired Labour	
Computerization of Commercial Operation	
Contract out - Commercial Operation Activities	
Structures & Improvement	
Generator	
Accessory Electric Equipment	
Reservoir, Dams & Waterways	
Station Equipment	
Overhead Conduct & Devices	
Meter	
Transportation Equipment	
Office furniture & Equipment	
Office Equipment (Computer, Monitor & Others)	
Tools, Shop and Garage Equipment	
Stores Equipment	
Fire Fighting Equipment	
Assets insurance fund	
Total general and administrative expenses	

Ref. Notes & Schedules	Amount in BDT	
	30-Jun-24	30-Jun-23
	419,558,435	425,590,499
	327,091,400	333,261,094
	209,277,960	209,795,094
	200,195,099	208,408,678
	27,712,054	77,735,616
	49,791,957	52,693,568
	116,873,493	121,702,284
	80,524,452	73,363,521
	11,342,271	13,194,217
	3,847,866	3,955,583
	28,346,113	11,730,965
	598,658	573,534
	6,777,212	8,686,795
	69,826,085	70,533,747
	53,106,730	56,015,702
	7,111,767	6,803,064
	5,347,801	5,598,835
	40,675,617	-
	44,316,645	45,363,438
	82,030,275	99,667,423
	7,749,808	6,385,836
	14,423,780	14,109,306
	59,483,252	58,946,410
	79,890,705	72,955,391
	130,464	144,960
	7,167,378	3,475,335
	4,048,132	2,570,924
	1,424,309	1,333,355
	7,751,691	6,902,724
	67,480,728	55,311,478
	2,347,591	2,420,500
	21,481,949	11,475,718
	1,112,917	1,118,758
	77,124,832	75,265,613
	4,841,884	4,997,216
	18,990,876	19,780,724
	671,724,233	671,445,214
	25,220	171,234
	500,000	-
	80,104	167,400
	5,619,482	3,491,096
	63,800	13,000
	107,697,614	112,651,876
	9,132,430	9,156,874
	1,048,736,640	1,015,315,231
	82,795,155	73,754,372
	389,050	572,372
	32,160,369	42,426,280
	11,240,575	9,467,716
	900	-
	58,764,875	12,642,178
	3,576,167	6,228,787
	25,935,055	22,850,670
	593,783	715,873
	14,122,523	6,235,550
	41,182,504	-
	101,181,546	98,850,559
	85,729,166	146,366,085
	13,902,384	-
	232,282,375	181,907,120
	-	321,350
	-	8,940
	414,041	425,617
	476,953	-
	1,028,987	14,967,282
	930,880	-
	74,383,983	72,561,197
	6,861,292	5,773,239
	232,365	102,752
	1,199,958	1,491,118
	1,091,784	1,212,630
	401,877	72,384
	70,000,000	70,000,000
	4,864,260,254	4,743,233,903



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31 Other operating income:

Rebate on Govt. Electricity Duty
Sale of Tender Documents
House Rent Recovery
Transport Charge
Transport Rent
Miscellaneous Income
Income from Cargo Transfer
Rental Income-Land Lease
Rental Income-Building
Liquidity Damage Received
Income from Medical Centers
Income Form sale of P.C. Pole

Ref. Notes & Schedules	Amount in BDT	
	30-Jun-24	30-Jun-23
	-	-
	6,625,440	13,707,699
	30,932,843	32,000,386
	1,561,568	1,686,182
	9,792	4,512
	736,387,504	2,091,939,869
	1,010,200	2,315,621
	33,364,637	212,606,047
	8,540,989	12,669,959
	1,338,789,835	1,709,123,215
	111,575	-
31.1	(2,118,539)	29,415,873
	2,155,215,843	4,105,469,362



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
31.1 Income Form sale of PC Pole:			
P.C. Pole manufacturing plant, Halishahar, Chattogram		25,935,712	2,049,313
P.C. Pole manufacturing plant, Aricha, Dhaka		(35,337,133)	37,662,797
P.C. Pole manufacturing plant, Sayedpur		7,282,882	(10,296,238)
		(2,118,539)	29,415,873
This amount represents net income on sale and internal transfer of pc pole before charging depreciation, finance costs and head quarter expenses.			
32 Finance costs:			
Interest on Foreign Loan (Code-671)		6,353,950,196	5,794,167,592
Interest on Government Loan (Code-672)		1,672,577,299	1,895,099,800
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)		592,084,949	645,829,047
Profit on GPF (Code-675)		1,048,131,627	1,050,997,001
		22,614,780,071	22,334,129,440
It includes interest expenses on all loans and borrowings against projects in operation.			
33 Exchange Fluctuation Gain/(Loss):			
Generation		(5,558,643,816)	(14,592,206,166)
Distribution		(30,749,734)	(908,543,204)
		(5,589,393,551)	(15,500,749,370)
It refers to the Exchange Rate Gain/(Loss) arises on foreign loan against projects in operation.			
34 Interest income:			
Interest on Bank Account*		693,299,805	818,842,774
Interest on Security Deposit*		1,402,589	1,661,034
Interest on FDR*		3,564,476,737	2,281,573,994
Interest on HB Loan etc.		14,979,049	18,910,635
Gross interest income		4,274,158,180	3,120,988,436
Less: Source tax (Code 163)		456,176,659	343,974,007
Net interest income		3,817,981,521	2,777,014,429
* Gross-up figure restated for Bank Interest in the statement of profit or loss for the Financial Year 2021-2022 and henceforth.			
35 Dividend Income*:			
Dividend Received From PGCB		-	-
Dividend Received From DESCO		-	-
Dividend Received From APSCCL		-	687,060,433
Dividend Received From North West Power Generation		-	600,000,000
Dividend Received From EGCB		4,352,165	4,351,286
Dividend Received From BPDB-RPCL		-	-
Dividend Received From NESCO		-	11,773,399
Gross dividend income		4,352,165	1,303,185,118
Less: Source tax (Code 163)		870,433	260,637,024
Net dividend income		3,481,732	1,042,548,094
* Gross-up figure restated in the statement of profit or loss for the Financial Year 2021-2022 and henceforth.			
36 Gain on sale of share:			
Sale proceeds		-	-
Less: Book value (acquisition cost)		-	-
Gross gain on sale of share		-	-
Less: Source tax (Code 163)		-	-
Net gain on sale of share		-	-
37 Income tax expenses:			
Current tax	37.1	32,076,398,395	23,159,912,323
Deferred tax	17.1	494,876,212	3,879,621,836
Income tax expense reported in the statement of profit or loss		32,571,274,607	27,039,534,159
Current tax expenses computed on TDS on sale of bulk energy and other advance tax paid (including 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-24	30-Jun-23
37.1 Computation of current tax payable (receivable) :			
Net Profit/(Loss) before tax as per statement of profit or loss		(55,069,533,703)	(90,615,429,293)
Add: Accounting depreciation		25,621,763,940	24,934,921,291
Less: Depreciation as per third schedule of ITO 1984/ITA.2023		29,150,182,193	26,696,651,875
Taxable profit/(loss)		(58,597,951,956)	(92,377,159,877)
Current tax payable (receivable) @ 27.5%		(16,114,436,788)	(25,403,718,966)
Total Tax deducted at source in the financial year	37.1.1	32,076,398,395	23,159,912,323
37.1.1 Break-up of TDS is as follows:			
As per RAO/Projects/COOAC/CPAAC reports :			
Source tax on interest on STD/SND A/C		39,594,530	41,904,688
Source tax on FDR		1,254,351	677,645
		40,848,881	42,582,333
As per Directorate of Finance reports :			
Source tax on interest on STD/SND A/C		112,455,517	101,022,790
Source tax on FDR		302,872,261	200,368,885
Source tax on dividend		870,433	260,637,024
Source tax from rental income on Land Lease		-	5,291,995
Source tax on Sale of Bulk Energy		31,619,351,303	22,550,009,298
		32,035,549,514	23,117,329,990
Total TDS reported in this financial year		32,076,398,395	23,159,912,323
38 Other Comprehensive income			
39 Prior year adjustment for expenses:			
Revenue			
Directorate of Finance-Revenue		339,687,986	(972,624,641)
RAO, Chandpur -Chandpur ESU		17,570,851	
RAO, P&CO-for PC Pole, Aricha		34,691,475	
RAO, Tangail		4,564	3,428
RAO, Katakali-Chapainwabgonj 100 MW			278,929,692
RAO, Katakali-Katakali 50 MW			117,969,943
RAO, Mymensingh		175,986.00	20,865
COOAC			279,700
CPAAC			40,653,305
		392,130,862	(534,767,709)
Overhead			
RAO, Kaptai			2,733,780
			2,733,780
Development			
Directorate of Finance		105,925,049	-
		105,925,049	-
Adjustment : Adjustment for overcharged depreciation against entry for reverse capitilization from PPE of PDSJ Rajshahi Zone project cost, which is yet to be handed over to NESCO Ltd.		416,146,579	-
			-
		914,202,490	(532,033,929)
The above amount pertains to the rectification of the errors and omission made in recording transactions in the preceding years.			
40 Collection from customers			
Total operating revenue		638,053,914,679	509,940,440,309
Changes in other deferred credit - advance received from bulk customer	23.10.1	-	(12,507,739,093)
Trade receivables less provision for bad and doubtful debt-opening		123,541,093,788	95,685,699,971
Trade receivables less provision for bad and doubtful debt-closing		(145,821,331,928)	(123,541,093,788)
Accounts Receivable -Govt. Duty-from consumer-opening	12.2	(126,600,487)	(103,505,637)
Accounts Receivable -Govt. Duty-from consumer-closing	12.2	399,924,513	126,600,487
Changes in Deferred Revenue - For Vending Electricity by Mobile Phone companies (Code-393)	23.11	500,573,875	295,034,642
		616,547,574,439	469,895,436,891



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-24	30-Jun-23
41 Cash received from other operating income			
Other operating income	31	2,155,215,843	4,105,469,362
Other receivables, opening	12.1.1	802,518,652	686,441,231
Other receivables, closing	12.1.1	(755,347,985)	(802,518,652)
Other Deferred Credit (Code-392)-sale of p.c.pole-opening	23.10.2	(48,111,739)	-
Other Deferred Credit (Code-392)-sale of p.c.pole-closing	23.10.2	-	48,111,739
		2,154,274,772	4,037,503,680
42 Payments to suppliers & others			
Cost of Sales	28	1,037,901,106,723	950,317,884,179
Adjustments:			
Depreciation		(19,152,464,381)	(18,268,764,594)
Directly paid by GoB to IPP & Rental plant through issuance of bond	10.1	(201,331,567,000)	-
Increase/(decrease) in inventories		7,660,757,425	(2,909,779,727)
Decrease/(increase) in Payables to Power Sector Development Fund (PSDF)		(597,190,997)	1,910,148,000
Decrease/(increase) in Trade and others payables		(129,132,555,049)	(149,863,373,580)
		695,348,086,721	781,186,114,278
43 Cash paid to operating expenses			
Distribution expenses	29	11,480,466,486.46	11,539,044,511
General and administrative expenses	30	4,864,260,253.54	4,743,233,903
Adjustments:			
Depreciation		(6,469,299,560)	(6,666,156,696)
Prior year adjustment for expenses (except non-cash)	39	(498,055,911)	532,033,929
Increase/(decrease) in advances,deposits and prepayments		(2,316,076,526)	368,320,255
Decrease/(increase) in long term employee benefit obligation		(87,672,625)	(512,482,267)
Decrease/(increase) in Other current liabilities (excluding other deferred credit & deferred revenue-Note-40 & 41)		(74,262,936)	(493,675)
Decrease/(increase) in Clearing accounts		5,928,948,280	(692,932,433)
		12,828,307,463	9,310,567,528
44 Paid to Capital Work-in-progress			
Closing Balance		159,910,238,797	173,949,669,593
Add: Transferred Completed Project to PPE		51,425,404,985	724,355,387
Capitalization of service charges on loan from PSDF		-	-
		211,335,643,782	174,674,024,981
Less Opening Balance		173,949,669,593	149,548,829,709
Add back for reverse capitalization of PDS project-Rajshahi Zone (in NESCO area)		9,198,300,000	-
		183,147,969,593	149,548,829,709
Expenditures made against capital work in progress during the year		28,187,674,189	25,125,195,272



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
	Sub-Total (Pending Litigation)		9,675,084,471	9,675,084,471	
5	Credit Dispute		-	-	
6	Other		-	-	
	Total		9,675,084,471	9,675,084,471	



Bangladesh Power Development Board
Schedule of Property, Plant & Equipment (PPE)
As at 30 June 2024

PARTICULARS	COST & REVALUED				Rate of Dep. (%)	DEPRECIATION				Written Down Value (WDV) as on 30 June 2024
	Balance as on 30 June 2023	Addition during the year	Adjustment for PSDS Rajshahi Zone project reverse capitalization	Balance as on 30 June 2024		Balance as on 30 June 2023	Charge during the year	Adjustment for PSDS Rajshahi Zone project reverse capitalization	Balance as on 30 June 2024	
	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	
GENERATION :	610,671,274,312	54,332,517,873	-	665,003,792,185		233,742,263,789	19,152,464,381	-	252,894,728,170	412,109,064,015
LAND	93,386,525,620	45,038,873	-	93,431,564,493	-	-	-	-	-	93,431,564,493
BUILDING	33,872,196,901	573,531,230	-	34,445,728,132	3.20%	15,826,728,541	1,093,086,801	-	16,919,815,342	17,525,912,790
PLANT & MACHINERY	422,176,736,510	53,697,828,923	-	475,874,565,432	3.20%	179,602,205,179	14,368,820,831	-	193,971,026,010	281,903,539,422
PLANT & MACHINERY - ENGINE	59,863,001,251	-	-	59,863,001,251	6.00%	37,217,664,483	3,591,780,075	-	40,809,444,558	19,053,556,694
VEHICLES	1,011,207,936	8,999,808	-	1,020,207,744	9.00%	933,116,370	87,091,374	-	1,020,207,744	-
FURNITURE	361,606,093	7,119,039	-	368,725,132	3.20%	162,549,216	11,685,300	-	174,234,516	194,490,617
TRANSMISSION :	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
DISTRIBUTION :	285,252,827,030	2,807,281,316	(9,198,300,000)	278,861,808,346		96,374,311,292	5,797,575,327	(416,146,579)	101,755,740,039	177,106,068,307
LAND	98,531,459,929	-	(216,845,857)	98,314,614,072	-	-	-	-	-	98,314,614,072
BUILDING	4,947,796,960	35,261,391	(1,029,124,821)	3,953,933,530	3.20%	1,981,880,697	125,961,691	(49,397,991)	2,058,444,396	1,895,489,134
PLANT & MACHINERY	180,115,740,584	2,758,460,598	(7,921,538,837)	174,952,662,344	3.20%	93,220,114,739	5,554,349,825	(362,850,050)	98,411,614,515	76,541,047,830
VEHICLES	1,148,195,537	-	(27,822,932)	1,120,372,605	9.00%	1,011,024,779	100,833,534	(3,756,096)	1,108,102,218	12,270,387
FURNITURE	509,634,020	13,559,327	(2,967,553)	520,225,794	3.20%	161,291,077	16,430,276	(142,443)	177,578,911	342,646,884
GENERAL :	74,734,743,618	525,031,879	-	75,259,775,496		10,471,871,263	671,724,233	-	11,143,595,495	64,116,180,001
LAND	55,720,035,061	-	-	55,720,035,061	-	-	-	-	-	55,720,035,061
BUILDING	16,115,974,011	394,322,966	-	16,510,296,977	3.20%	8,834,895,282	522,020,336	-	9,356,915,618	7,153,381,360
PLANT & MACHINERY	795,003,660	88,666,853	-	883,670,513	3.20%	110,096,165	26,858,787	-	136,954,952	746,715,561
VEHICLES	1,285,701,244	-	-	1,285,701,244	9.00%	1,189,705,755	95,995,489	-	1,285,701,244	-
COMPUTER	100,628,138	-	-	100,628,138	3.20%	49,099,016	3,220,100	-	52,319,116	48,309,022
FURNITURE	717,401,504	42,042,060	-	759,443,564	3.20%	288,075,045	23,629,521	-	311,704,566	447,738,998
Total as on 30 June 2024	1,023,780,747,192	57,664,831,068	(9,198,300,000)	1,072,247,278,261		361,377,929,530	25,621,763,940	(416,146,579)	386,583,546,891	685,663,731,370
Total as on 30 June 2023	1,019,064,781,524	4,715,965,668	-	1,023,780,747,193		336,443,008,239	24,934,921,291	-	361,377,929,530	662,402,817,662



Bangladesh Power Development Board
Schedule of Capital work in progress
As at 30 June 2024

Movement of Capital work in progress is given as under:

Particulars	Amount in BDT	
	30-Jun-24	30-Jun-23
Opening Balance	173,949,669,593	149,548,829,709
Prior Year Adjustment - (Details shown in project wise expenditure statement)	9,198,300,000	-
Adjusted opening balance as at July 01,2023	183,147,969,593	149,548,829,709
Transaction During the year :		
Local Expenses :		
Development (Code # 109)	9,109,594,012	12,255,395,228
Development (Code # 701)	2,225,419,222	1,088,111,141
Overhead from Finance Account (Code No-701)	510,965	460,275
IDC - Foreign	3,443,528,804	1,725,077,098
IDC - Local	661,669,061	692,685,000
TOTAL LOCAL EXPENDITURE	15,440,722,064	15,761,728,742
Foreign Expenses :		
Exchange Rate Fluctuation	3,418,323,665	598,626,163
Disbursement for the year	9,683,190,412	3,672,172,070
TOTAL FOREIGN EXPENDITURE	13,101,514,077	9,658,434,232
TOTAL LOCAL AND FOREIGN EXPENDITURE	28,542,236,141	25,420,162,975
Less : (Code-511)		
Development Income	354,561,952	294,967,703.2
RPA		
TOTAL LESS	354,561,952	294,967,703
TOTAL COST OF PROJECT	28,187,674,189	25,125,195,272
Less:		
Cost of Completed Projects Transferred to Assets in Operation (Details in project wise expenditures statement attached)	51,425,404,985	724,355,387
TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS	51,425,404,985	724,355,387
Closing Balance as at June 30,2024	159,910,238,797	173,949,669,593



Schedule-B

Bangladesh Power Development Board
Schedule of Capital work in progress
As at 30 June 2024

Project wise expenditure is shown below :

Particulars	Balance as on 30 June 2023	Addition/ adjustment during the year	Transferred/ Capitalized to PPE during the year	Balance as on 30 June 2024
	Taka	Taka	Taka	Taka
A. GENERATION	106,699,341,012	15,946,810,229	51,425,404,985	71,220,746,257
Ghorashal Unit 4 Re-Powering Project	23,399,285,128	2,864,740,464		26,264,025,592
Ghorashal Unit 3 Re-Powering Project	25,199,873,636	18,348,759		25,218,222,394
Chittagong & Khulna 1300*2 MW Coal Based Thermal Power Plant Construction Project	2,349,577,208	43,472,820		2,393,050,029
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 CCPP Construction Project	-			-
Sayedpur 150 MW 10% Simple Cycle (HSD Based)	5,571,702,141	981,554,733		6,553,256,873
Khulna 330 MW Combine Cycle Power Plant Project	31,373,309,855	11,150,854,604	42,524,164,459	-
Moheskhalı 2-600X700 MW Coal Based Power Plant Construction Project	6,606,661,979	831,803,809		7,438,465,788
Bibiyana South 400 MW Combine Cycle Power Plant Construction Project	-			-
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	9,560,823	(129,618)		9,431,205
Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	8,851,664,044	49,576,482	8,901,240,526	-
Land Acquisition for Moheskhalı 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	-			-
330 MW Shahjibazar Project	-			-
Construction of 400 MW CCPP Project, Roazan	42,988,416	6,588,178		49,576,594
Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagazi Upazila,Feni	343,145,496			343,145,496



Particulars	Balance as on 30 June 2023	Addition/ adjustment during the year	Transferred/ Capitalized to PPE during the year	Balance as on 30 June 2024
	Taka	Taka	Taka	Taka
B. DISTRIBUTION	67,211,168,928	21,411,089,159	-	88,622,258,086
Power Distribution System Development Project, Rajshahi Zone (add back for reverse capitalization)	-	9,198,300,000	-	9,198,300,000
Power Distribution System Development Project, Sylhet Zone	13,586,099,482	1,178,811,580	-	14,764,911,061
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	13,820,499,184	1,380	-	13,820,500,564
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island Project	3,110,454,637	1,094,736,157	-	4,205,190,794
Smart Pre-Payment Metering Project In Distribution Zones of BPDB	469,829,011	3,777,457,301	-	4,247,286,312
Pre-Payment Metering Project Distribution Zone Cumilla & Mymensing	1,278,336,806	747,597,462	-	2,025,934,268
Development of Power Distribution System in Three hilly Districts, Project	-	-	-	-
Power Distribution System Development Project, Cumilla Zone	10,170,668,789	1,887,815,242	-	12,058,484,031
Power Distribution System Development Project, Mymensing Zone	10,757,880,864	1,922,251,463	-	12,680,132,327
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)	7,630,322,067	1,604,118,574	-	9,234,440,641
B. MISCELLANEOUS	39,159,653	28,074,800	-	67,234,453
Bangladesh Power Management Institute Construction Project	39,159,653	28,074,800	-	67,234,453
IVVR Project (PH-2)	-	-	-	-
Total as on 30 June 2024	173,949,669,593	37,385,974,188	51,425,404,985	159,910,238,797
Total as on 30 June 2023	149,548,829,709	25,125,195,272	724,355,387	173,949,669,593



Schedule-B

Bangladesh Power Development Board
Schedule of Capital work in progress
Statement of Interest During Construction (IDC)
For the year ended June 30, 2024

SL. No.	Name of Scheme/Projects	IDC Local	IDC Foreign
Generation:			
1	Ghorashal 4th unit Re powering	19,802,431.00	697,749,881.75
2	Ghorashal 3rd unit Re powering	6,000,000.00	-
3	Saidpur 150 MW HSD Based SCPP Project	21,363,951.00	378,319,438.07
4	Khulna 330 MW CCPP	66,509,852.00	2,318,889,971.40
	Sub-total (Generation)	113,676,234	3,394,959,291
Transmission:			
	Sub-total (Transmission)	-	-
Distribution:			
1	Power Distribution System Development Project, Sylhet Zone	161,735,128	
2	Power Distribution System Development Project, Rangpur zone,	-	
3	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island Project	39,631,320	
4	Pre-Payment Metering Dist.Zone Cumilla & Mymensing	3,254,451	
5	Smart Pre-Payment Metering Project In Distribution Zones of BPDB, Dhaka	9,259,982	48,569,513
6	Power Distribution System Development Project, Cumilla Zone	99,749,381	
7	Power Distribution System Development Project, Mymensing Zone	137,505,084	
8	Power dist. System development project, CTG Zone (Phase-2)	96,857,481	
	Sub-total (Distribution)	547,992,827	48,569,513
Miscellaneous:			
1	Bangladesh Power Management Institute Construction project	-	-
2	IVVR, Project (PH-2)	-	-
	Sub-total (Miscellaneous)	-	-
	Total as on 30 June 2024	661,669,061	3,443,528,804
	Total as on 30 June 2023	692,685,000	1,725,077,098



Schedule-C

Bangladesh Power Development Board
Schedule of Investment in Saving Certificates (SCs)
As on 30 June 2024

Particulars	Balance as on 30 June 2023	New Investment during the year	Encashed during the year	Balance as on 30 June 2024
	Taka	Taka	Taka	Taka
(a) Directorate of Finance, Dhaka [Registration No.2022-0670399,2022-0874160,2022-0873651,2022-0874297; ' Date of Issue-05-06-2022 & 18-07-2022; Date of Expiry '05-06-2027 & 18-07-2027; Against BPDB's Employees Provident Fund]	2,500,000,000 -	-	-	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 -
Total as on 30 June 2024	2,500,080,000	-	-	2,500,080,000
Total as on 30 June 2023	500,080,000	2,000,000,000	-	2,500,080,000



Schedule-D

Bangladesh Power Development Board (BPDB)

Issuance of Bond against Working Capital and Over Dues against Project Financing Debt of IPPs & Rental Power Plant

In Crore BDT

SL	Name of Company	Total Bond Issue		
		1st Stage	2nd Stage	Total
1	Summit Barisal Power Ltd	271.5867	93.58	365.17
2	Summit Narayanganj Power Unit-2 Ltd.	181.5785	64.61	246.19
3	Summit Purbanchal Power Co. Ltd.	13.0000	18.7241	31.72
4	Summit Gazipur Unit-II Ltd.	750.9013	249.1028	1,000.00
5	Ace Alliance Power Ltd.	428.1395	174.0705	602.21
6	Summit Narayanganj Ltd. Modongonj	389.2996	103.3996	492.70
7	Summit Meghnaghat Power Co. Ltd.	379.7091	179.2365	558.95
8	Summit Bibiyana Power Co. Ltd.	172.2316	70.0740	242.31
9	United Anwara Ltd.	624.6200	517.4366	1,142.06
10	United Jamalpur Power Ltd.	271.6909	249.4493	521.14
11	United Mymensingh Power Ltd.	250.0000	475.9148	725.91
12	United Payra Power Ltd.	200.0000	260.0000	460.00
13	Dutch-Bangla Power & Associates Ltd.	198.4931	70.0013	268.49
14	Orion Power Rupsha Ltd.	146.6899	155.9073	302.60
15	Orion Power Meghnaghat Ltd.	162.0855	74.3656	236.45
16	Digital Power & Associates Ltd.	184.3817	113.9485	298.33
17	Orion Power Sonargaon Ltd.	242.3306	154.0943	396.42
18	Energion Renewables (BD) Ltd.		33.2216	33.22
19	Baraka Shilakbaha Power Ltd.	198.2100	101.1342	299.34
20	Baraka Power Ltd.	15.2777	24.8226	40.10
21	Baraka Patenga Power Ltd.	83.3000	33.8419	117.14
22	Karnaphuli Power Ltd. Potia	196.3238	277.9687	474.29
23	Dhaka Southern Power Gen Ltd.	130.7100	39.3400	170.05
24	Dhaka Northern Power Gen Ltd.	137.1400	43.4300	180.57
25	Banco Energy Gen. Com. Ltd.	134.5200	54.5100	189.03
26	Manikgonj Power Generation Ltd.	335.7640	198.4100	534.17
27	Chandpur Power Generation Ltd.	342.7000	138.7400	481.44
28	Desh Energy Hatiya Power Company Ltd. 15 MW	8.7898	6.3282	15.12
29	Desh Energy Chandpur Power Co. Ltd.	472.4071	117.0113	589.42
30	Shahjibazar Power Co. Ltd.	35.1900	19.7673	54.96
31	Midland East Power Ltd.	298.6717	126.2151	424.89
32	Midland Power Ltd.	24.5000	14.5319	39.03
33	Confidence Power Rangpur Ltd.	251.4973	168.2422	419.74
34	Confidence Power Bogura Ltd. Unit-2	257.6887	170.4952	428.18
35	Confidence Power Bogura Ltd.	262.1410	143.2134	405.35
36	Zodiac Power Chittagong Ltd.	143.4092	73.2080	216.62
37	Acron Infrastructure Ltd.(Unit-2)	226.7713	134.5583	361.33
38	Acron Infrastructure Ltd.(Unit-1)	147.2061	182.0900	329.30
39	Acron Infrastructure Ltd.(Unit-3)	233.4012	125.9235	359.32
40	Feni Lanka Power Ltd.	127.3927	116.2300	243.62



Schedule-D

Bangladesh Power Development Board (BPDB)

Issuance of Bond against Working Capital and Over Dues against Project Financing Debt of IPPs & Rental Power Plant

In Crore BDT

SL	Name of Company	Total Bond Issue		
		1st Stage	2nd Stage	Total
41	Lakdhanavi Bangla Power Ltd.	36.8580	95.1400	132.00
42	Rajlanka Power Co. Limited		37.0500	37.05
43	Anlima Energy Ltd.	299.5817	376.6146	676.20
44	Venture Energy Resources Ltd.	6.9544	-	6.95
45	Regent Power Ltd.	10.2178	-	10.22
46	Regent Energy & Power Ltd.	21.7048	27.9181	49.62
47	Khulna Power Co. Ltd. Unit-2	53.2927	-	53.29
48	EPV Chittagong	63.1107	35.7397	98.85
49	EPV Thakurgaon	84.7919	98.3436	183.14
50	Kushiara Power Co. Ltd.	27.5567	29.5110	57.07
51	B-R Powergen Ltd.(Kadda)	167.6500	123.8560	291.51
52	HF Power Ltd.	87.4342	94.6344	182.07
53	Bangladesh-China Power Co. Ltd.	500.0000	500.0000	1,000.00
54	Tangail Palli Power Generation Ltd.	54.3300	24.7200	79.05
55	Bhairab Power Ltd.	139.0700	81.8400	220.91
56	Kanchan Purbachal Power 55MW	116.5500	73.7900	190.34
57	SS Power 1 Limited	-	2,568.0000	2,568.00
Total Amount of IPP/Rental/Public/Import		10,598.8525	9,534.3042	20,133.1567



Schedule-D

Bangladesh Power Development Board
Bank wise Issuance of Bond against Working Capital and Over Dues against Project Financing Debt of IPPs & Rental Power Plant

In Crore BDT

SL. No.	Name of Bank/Financial Instituted	1st Stage Signed				2nd Stage Signed				Total Bond Issue
		24-Jan-24	29-Jan-24	7-Feb-24	14-Feb-24	8-Apr-24	21-Apr-24	20-May-24	6-Jun-24	
1	AB Bank PLC			172.1667		-	-	23.2184		195.3851
2	Bank Asia Limited				919.8253	-	98.5650	-		1,018.3903
3	Bengal Commercial Bank Limited			120.9512		-	-	-		120.9512
4	BRAC Bank PLC			623.3125		-	391.9316	-		1,015.2441
5	The City Bank PLC	1,985.9340				2,351.3143	-	-		4,337.2483
6	Community Bank Bangladesh Ltd			57.6683		-	-	-		57.6683
7	Dhaka Bank Limited			778.8113		-	479.9086	-		1,258.7199
8	Dutch-Bangla Bank Limited			340.0942		-	-	-		340.0942
9	Eastern Bank PLC		1,050.4794			-	-	1,023.5085		2,073.9879
10	Jamuna Bank Limited			21.6750		-	-	-		21.6750
11	Islami Bank Limited			486.8724		-	218.2497	-	2,568.0000	3,273.1221
12	Meghna Bank Limited			135.5897		-	-	8.0682		143.6579
13	Midland Bank Limited			51.4654		-	-	41.0053		92.4707
14	Modhumoti Bank Limited			51.7043		-	20.0300	-		71.7343
15	National Credit & Commerce Bank Limited			186.9980		-	64.7400	-		251.7380
16	NRB Bank Limited			48.2421		-	-	-		48.2421
17	One Bank Limited			274.2468		-	75.4863	-		349.7331
18	Prime Bank PLC			822.2739		-	614.8418	-		1,437.1157
19	Pubali Bank Limited	77.5567				-	36.3761	-		113.9328
20	Trust Bank PLC			752.7698		-	155.9222	-		908.6920
21	United Commercial Bank PLC			330.5292		-	187.3003	-		517.8295
22	Al Arafah Islami Bank Limited			23.0414		-	-	-		23.0414
23	Infrastructure Development Company Limited (IDCOL)			-		-	-	71.0544		71.0544
24	Mutual Trust Bank PLC			50.0000		-	-	-		50.0000
25	Shahjalal Islami Bank Limited			56.4692		-	-	-		56.4692
26	Janata Bank			666.1106		373.4725	-	-		1,039.5831
27	Bangladesh Development Bank Limited			3.6913		-	-	-		3.6913
28	Rupali Bank			5.6121		-	-	-		5.6121
29	Sonali Bank			504.7619		511.6500	-	-		1,016.4119
30	Agrani Bank PLC			-		42.7894	-	-		42.7894
31	Bangladesh Infrastructure Finance Fund Ltd. (BIFFL)			-		37.2555	-	-		37.2555



Schedule-D

Bangladesh Power Development Board
Bank wise Issuance of Bond against Working Capital and Over Dues against Project Financing Debt of IPPs & Rental Power Plant

In Crore BDT

SL. No.	Name of Bank/Financial Instituted	1st Stage Signed				2nd Stage Signed				Total Bond Issue
		24-Jan-24	29-Jan-24	7-Feb-24	14-Feb-24	8-Apr-24	21-Apr-24	20-May-24	6-Jun-24	
32	Rupali Bank PLC			-		-	18.0484	-		18.0484
33	Mercantile Bank PLC			-		-	115.5348	-		115.5348
34	SABINCO (Saudi-Bangladesh Industrial and Agricultural Investment Company)			-		-	6.0329	-		6.0329
	Total	2,063.4907	1,050.4794	6,565.0572	919.8253	3,316.4817	2,482.9677	1,166.8548	2,568.0000	20,133.1567

Total 1st Stage Bond Issue	10,598.8525
Total 2nd Stage Bond Issue	9,534.3042
Total Bond Issue	20,133.1567



Schedule-E

BANGLADESH POWER DEVELOPMENT BOARD
Aging Analysis of Trade Receivable - Bulk Consumers
For the year ended 30 th June,2024

Sl.No.	Name of Party	CONSUMER CATEGORY	30 June 2024			30 June 2023	
			Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT	Total in BDT	Total in BDT
1	1.1.DPDC (Former DESA)	Bulk			1,640,000,000	1,640,000,000	1,640,000,000
2	1.2. DPDC	Bulk	20,078,546,978			20,078,546,978	14,780,546,902
3	2. DESCO	Bulk	12,198,173,587			12,198,173,587	9,938,317,277
4	3. WZPDC	Bulk	6,949,843,993			6,949,843,993	7,049,420,552
5	4. REB/PBS	Bulk	70,835,913,096			70,835,913,096	57,402,199,561
6	5.1.NESCO	Bulk	8,722,310,024			8,722,310,024	7,517,250,787
7	5.3.NESCO (Handover date Accounts Receivable)	Cut-off-date Retail			5,461,600,000	5,461,600,000	5,691,600,000.00
	Total		118,784,787,679	-	7,101,600,000	125,886,387,679	104,019,335,078



Schedule-F

BANGLADESH POWER DEVELOPMENT BOARD
Consolidated Schedule of Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies (Code-198)
Financial Year: 2023-2024

SL.No.	Name of Organization	Amount in BDT			
		Opening Balance	Debit	Credit	Closing Balance
	RAO & Project:				
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)	(3,504,764)	2,543,338		(961,426)
	CPAAC:				
17	WZPDCL	671,590,022			671,590,022
18	APSCL	9,077,985		8,451,268	626,717
19	BPDB Sommiti	750,000,000		200,000,000	550,000,000
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
	External Finance-Revenue:				
24	NESCO Ltd. (Deposit work Received)	(22,916,800)			(22,916,800)
	Total	2,013,500,308	2,543,338	208,813,388	1,807,230,258



Schedule-G

BANGLADESH POWER DEVELOPMENT BOARD
Consolidated Schedule of Loan/Advance to other companies (Code-198A)
Financial Year: 2023-2024

SL.No.	Name of Organization	Amount in BDT			
		Opening Balance	Debit	Credit	Closing Balance
	RAO:				
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)	1,370,002,789	1,370,002,789	(1,475,042,900)
4	Amnura-Katakhali Rental (RAO,Katakhali)	(1,312,574,665)	1,229,403,584	1,229,403,584	(1,312,574,665)
5	Shahjalal Fertilizer Co. Ltd. (RAO,Fenchugonj)	-			-
	External Finance-Revenue:				
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)	1,090,393,541	10,705,664	595,708,938	505,390,267
14	Northern Power Solution Limited	841,167,310.16	1,001,008,762	1,743,019,176	99,156,897
15	Coal Power Generation Company Limited	376,225,325			376,225,325
	Total	6,765,017,431	3,611,120,799	4,938,134,487	5,438,003,744



Bangladesh Power Development Board
Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2024

Schedule-H

Particulars	Balance as on 30 June 2023	Adjustment made during the year	New Investment during the year	Encashed during the year	Transferred during the year	Balance as on 30 June 2024
	Taka	Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(2+3+4-5-6)
Pension & Gratuity Fund	17,543,527,395	-	5,980,709,921	3,373,024,512	-	20,151,212,804
Central GPF/CPF Account	12,122,448,644	-	9,825,108,183	7,878,112,718	-	14,069,444,109
Assets Insurance Fund	310,858,085	-	14,383,015	-	-	325,241,100
Depreciation Account of BPDB	824,447,378	-	59,122,081	53,254,742	-	830,314,717
Consumer Security Deposit Account	3,266,937,828	-	1,516,982,336	1,187,531,527	-	3,596,388,637
Endowment Fund	500,000,000	-	31,750,000	31,750,000	-	500,000,000
Central Contractor Security Deposit Accounts	-	-	-	-	-	-
Deposit Works	631,755,828	-	2,005,108,041	1,407,363,869	-	1,229,500,000
FDR transferred in from Trustee Board	85,261,943	-	4,947,763	64,473,991	-	25,735,715
Civil Works	-	-	6,667,288	-	-	6,667,288
Bangladesh Power Development Board-EF	2,189,372,561	-	89,493,599	89,493,599	-	2,189,372,561
Bangladesh Power Development Board-EF (Development)	1,567,589,524	-	667,287,279	1,673,606,200	-	561,270,603
Bangladesh Power Development Board-(Central Development)	3,789,984,187	-	2,257,524,651	3,218,892,909	-	2,828,615,929
Sub-total (Finance)	42,832,183,373	-	22,459,084,159	18,977,504,069	-	46,313,763,464
Adjustments	-	-	-	-	-	-
	42,832,183,373	-	22,459,084,159	18,977,504,069	-	46,313,763,464
Fixed deposit by RAO's/Trustee Board-Contractors Security Deposit, Labour Welfare & Others	288,117,648	-	21,799,924	16,634,938	-	293,282,634
<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)
	288,037,648	-	21,799,924	16,634,938	-	293,202,634
Total as on 30 June 2024	43,120,221,021	-	22,480,884,083	18,994,139,006	-	46,606,966,098
Total as on 30 June 2023*	31,910,170,872	-	21,295,789,869	10,085,739,719	-	43,120,221,021



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Schedule-H

Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2024

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2023-2024		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
1	2	3	4	5	6	7	8	9	10	11=(5+6-7+8)	12
1	Bangladesh Krishi Bank	Local Principal Office	675262/20516	34,253.712	2,620,074	-	-	2,773.762	138,688	36,873.786	
2	Bangladesh Krishi Bank	Local Principal Office	710801/4001-0330227189	-	300,000,000	-	-	-	-	300,000,000	
3	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12942	157,864,016	12,193,621	-	-	12,888,022	644,401	170,057,637	
4	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-0013219	299,632,592	23,189,791	-	-	24,462,938	1,223,147	322,822,383	
5	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12979	303,309,546	23,474,991	-	-	24,763,148	1,238,157	326,784,537	
6	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12916	304,244,552	23,356,598	-	-	24,638,524	1,231,926	327,601,150	
7	Basic Bank Ltd.	Karwan Bazar Branch	093764/3118-01-0008932	320,412,956	24,801,604	-	-	26,159,583	1,307,979	345,214,559	
8	Basic Bank Ltd.	Karwan Bazar Branch	058598/3118-01-0012206	414,127,165	32,070,474	-	-	33,811,025	1,690,551	446,197,639	
9	Basic Bank Ltd.	Basundhara Branch	4918-01-0005474	149,270,126	11,433,374	-	-	12,087,762	604,388	160,703,500	
10	Basic Bank Ltd.	Cantonment Branch Dhaka	6418-01-0003241	303,497,165	23,489,543	-	-	24,778,467	1,238,923	326,986,708	
11	Basic Bank Ltd.	Mirpur Branch	2218-01-0016769	228,090,344	17,497,543	-	-	18,471,098	923,555	245,587,887	
12	Basic Bank Ltd.	Babubazar Branch	2318-01-0005111	273,588,216	20,491,688	-	-	21,622,830	1,081,141	294,079,905	
13	Basic Bank Ltd.	Babubazar Branch	2318-01-0005062	606,112,715	46,961,685	-	-	49,485,984	2,474,299	653,074,400	
14	Basic Bank Ltd.	Babubazar Branch	2318-01-0005021	759,975,621	58,419,051	-	-	61,546,370	3,077,318	818,394,672	
15	Basic Bank Ltd.	Dilkusha Branch	1518-01-0010602	77,534,613	5,962,933	-	-	6,329,403	316,470	83,497,545	
16	Basic Bank Ltd.	Dilkusha Branch	1518-01-0010511	821,767,298	63,688,766	-	-	67,093,438	3,354,672	885,456,063	
17	Basic Bank Ltd.	Islampur Branch	3918-01-0005737	151,514,559	11,701,130	-	-	12,369,611	618,481	163,215,689	
18	Basic Bank Ltd.	Islampur Branch	3918-01-0005693	160,160,016	12,371,708	-	-	13,075,482	653,774	172,531,724	
19	Basic Bank Ltd.	Islampur Branch	3918-01-0005881	299,213,436	22,969,520	-	-	24,231,074	1,211,554	322,182,957	
20	Basic Bank Ltd.	Islampur Branch	3918-01-0005118	2,090,257,101	160,766,543	-	-	169,280,572	8,464,029	2,251,023,644	
21	Basic Bank Ltd.	Moulvi Bazar Branch	1018-01-0004007	565,052,001	43,422,267	-	-	45,760,281	2,288,014	608,474,268	
22	Basic Bank Ltd.	Moulvi Bazar Branch	1018-01-0003996	1,527,159,349	117,443,650	-	-	123,677,526	6,183,876	1,644,602,999	
23	Basic Bank Ltd.	Shamoli Branch	094903/5318-01-0005617	37,004,035	2,831,675	-	-	2,996,500	149,825	39,835,710	
24	Basic Bank Ltd.	Dhanmondi Branch	2818-01-0010286	150,836,434	11,553,881	-	-	12,214,611	610,731	162,390,315	
25	Basic Bank Ltd.	Dhanmondi Branch	2818-01-0010111	155,994,828	11,950,751	-	-	12,632,369	631,618	167,945,579	
26	Basic Bank Ltd.	Santanagar Branch	110983/0918-00-0018294	61,685,375	4,694,891	-	-	4,994,623	249,731	66,380,266	
27	Basic Bank Ltd.	Bangshal Branch	085163/0618-01-0010776/2017	149,923,694	11,483,657	-	-	12,140,692	607,035	161,407,351	
28	Janata Bank Ltd.	Moghbazar Corp. Branch	0726168	-	-	-	-	-	-	-	
29	Janata Bank Ltd.	WAPDA Corp. Branch	0817090/3761 (0100216898146)	587,415,667	47,037,950	-	-	49,513,632	2,475,682	634,453,618	
30	Janata Bank Ltd.	WAPDA Branch	0817108/3779	1,181,628,140	174,278,930	-	-	183,451,505	9,172,575	1,355,907,070	
31	Janata Bank Ltd.	Kamal Atatürk Branch	0973141	-	530,188,750	-	-	10,725,000	536,250	530,188,750	
32	Janata Bank Ltd.	Nawab Abdul Gani Road	0986509/0100256435904	-	326,600,000	-	-	-	-	326,600,000	
33	Rupali Bank Ltd.	Bangshal Road Branch	075166/51/39	523,644,765	41,880,356	-	-	44,137,217	2,206,861	565,525,121	
34	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184465/35/1122	-	30,000,000	-	-	-	-	30,000,000	
35	Rupali Bank Ltd.	Gulshan Corp Branch	0412129	-	509,796,875	-	-	10,312,500	515,625	509,796,875	
36	Rupali Bank Ltd.	Gulshan Corp Branch	0412141	-	418,763,750	-	-	9,225,000	461,250	418,763,750	
37	Rupali Bank Ltd.	Gulshan Corp Branch	0620035001104	-	657,000,000	-	-	-	-	657,000,000	
38	Rupali Bank Ltd.	Bangabandhu Avenue Branch	0375631/53/33	-	30,000,000	-	-	-	-	30,000,000	
39	Rupali Bank Ltd.	Mohammadpur Mohila Branch	0485298/53/1829	-	50,000,000	-	-	-	-	50,000,000	
40	First Security Islami Bank Ltd.	Bishawa Rd. Branch	1202430001731-2	83,263,334	5,146,958	-	-	5,523,113	276,156	-	
41	First Security Islami Bank Ltd.	Bishawa Rd. Branch	12024300019556-00	101,276,871	6,282,338	-	-	6,718,250	335,913	-	
42	First Security Islami Bank Ltd.	Bishawa Rd. Branch	12024300019567-00	199,299,581	16,660,763	-	-	17,590,277	879,514	215,960,343	
43	First Security Islami Bank Ltd.	Bishawa Rd. Branch	1202430001711-3	270,301,386	24,100,053	294,401,439	-	25,421,108	1,271,055	(0)	
44	First Security Islami Bank Ltd.	Bishawa Rd. Branch	12024300019568-00	397,405,128	33,273,496	-	-	35,077,364	1,753,868	430,678,625	
45	First Security Islami Bank Ltd.	Dhanmondi Model Branch	1601121/029024300000020	-	-	-	-	-	-	-	
46	National Bank Ltd.	New Eskaton Branch	0715302/1111004299516	35,234,291	3,139,828	-	-	3,320,872	166,044	-	
47	National Bank Ltd.	Dilkusha Branch	1999005646678	105,612,205	6,615,348	-	-	7,016,366	350,818	(1)	
48	National Bank Ltd.	Dilkusha Branch	1999005646694	100,000,000	6,261,342	-	-	6,643,518	332,176	-	
49	NRB Global Bank Ltd.	Gulshan Branch	0462771/0124200040190	-	-	-	-	-	-	-	
50	NRB Global Bank Ltd.	Gulshan Branch	0462768/0124200040027	95,594,989	5,762,977	-	-	6,334,713	316,736	-	
51	NRB Global Bank Ltd.	Gulshan Branch	0452770/0124200003824	(0)	-	-	-	-	-	(0)	
52	NRB Global Bank Ltd.	Gulshan Branch	0453893/0124200009442	335,835,397	21,458,489	-	-	22,761,568	1,138,078	-	
53	NRB Global Bank Ltd.	Gulshan Branch	0453894/0124200009439	-	-	-	-	-	-	-	



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Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2024

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2023-2024		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
54	NRB Global Bank Ltd	Navapaltan Branch	474823.00	35,572,784	2,087,047	37,659,831		2,318,471	115,924	-	
55	NRB Global Bank Ltd	Navapaltan Branch	474824.00	43,180,256	2,558,076	45,738,333		2,814,291	140,715	-	
56	NRB Global Bank Ltd	Navapaltan Branch	474825.00	50,549,744	2,944,370	53,494,114		3,294,600	164,730	-	
57	NRB Global Bank Ltd	Navapaltan Branch	474826.00	20,401,187	1,685,422	22,086,609		1,789,918	89,496	-	
58	NRB Global Bank Ltd	Mohakhali Branch	478718.00	32,319,977	532,770	32,852,747		666,600	33,330	-	
59	Global Islami Bank Lt	Panthapath Mobila Branch	0562629 (124000024273)	33,108,869	603,727	33,712,596		682,870	34,144	-	
60	Union Bank Ltd.	Mirpur Branch	0116814 (0432030005132)	39,151,452	3,489,862			3,689,328	184,466	42,641,313	
61	Union Bank Ltd.	Mirpur Branch	0157249/0432030005975	35,232,263	3,138,944			3,319,941	165,997	38,371,207	
62	Union Bank Ltd.	Gulshan Branch	0244374 (002-203003852-6)	34,561,972	2,867,669	37,429,641		3,050,177	152,509	-	
63	Union Bank Ltd.	Gulshan Branch	002-203001147-1	43,941,346	3,669,832			3,878,771	193,939	47,611,179	
64	Union Bank Ltd.	Gulshan Branch	002-203000345-9	60,005,019	3,856,321			4,111,917	205,596	63,861,340	
65	Union Bank Ltd.	Gulshan Branch	002-203000246-9	62,788,574	5,520,751	68,309,325		5,916,580	295,829	-	
66	Union Bank Ltd.	Gulshan Branch	002-203000648-6	124,279,493	11,076,558			11,712,167	585,608	135,356,052	
67	Union Bank Ltd.	Gulshan Branch	002-203001187-5	150,277,765	12,551,992			13,265,254	663,263	162,829,757	
68	Union Bank Ltd.	Gulshan Branch	002-203000584-5	245,629,960	15,108,582	260,738,543		16,009,034	800,452	-	
69	Union Bank Ltd.	Gulshan Branch	002-203000242-5	358,909,587	30,268,104	389,177,691		31,966,425	1,598,321	-	
70	Union Bank Ltd.	Gulshan Branch	002-203000353-8	468,196,569	41,870,396			44,126,733	2,206,337	510,066,966	
71	Union Bank Ltd.	Gulshan Branch	002-203001123-4	598,343,827	37,663,169			39,698,073	1,984,904	636,006,996	
72	Union Bank Ltd.	Gulshan Branch	002-203000954-6	594,717,254	49,821,794			52,496,625	2,624,831	644,539,048	
73	NRBC Bank	Principal Branch	0244377/0101 70300007771	93,366,277	1,735,047	95,101,324		1,878,996	93,950	-	
74	UCB Bank Ltd	Karwan Bazar Branch	44140200000275		101,044,421			6,308,524	315,426	101,044,421	
75	UCB Bank Ltd	Karwan Bazar Branch	44140200000286		34,893,110	34,893,110		2,179,330	108,967	-	
76	UCB Bank Ltd	Karwan Bazar Branch	44140200000297		35,807,144	35,807,144		2,220,578	111,029	-	
77	UCB Bank Ltd	Karwan Bazar Branch	0441402000000333		510,687,500			11,250,000	562,500	510,687,500	
78	Standard Bank Ltd	Principal Branch	00255037048/348119		1,020,137,500	1,020,137,500		21,250,000	1,062,500	-	
		Sub-Total of Pension Fund		17,543,527,395	5,980,709,921	3,373,024,512		1,577,952,900	78,897,645	20,151,212,804	
79	Bangladesh Krishi Bank	Local Principal Office	674352/19691	-	-	-	-	-	-	-	-
80	Bangladesh Krishi Bank	Local Principal Office	675024/20299	-	-	-	-	-	-	-	-
81	Bangladesh Krishi Bank	Local Principal Office	675025/20300	-	-	-	-	-	-	-	-
82	Bangladesh Krishi Bank	Local Principal Office	675274/20528	-	-	-	-	-	-	-	-
83	Bangladesh Krishi Bank	Zorinc Branch	259885/5020	-	-	-	-	-	-	-	-
84	Basic Bank Ltd.	Karwan Bazar Branch	118599/3118-01-0016364	0	-	-	-	-	-	0	-
85	Basic Bank Ltd.	Karwan Bazar Branch	118600/3118-01-0016370	-	-	-	-	-	-	-	-
86	Basic Bank Ltd.	Dilkusha Branch	1518-01-0006746	-	-	-	-	-	-	-	-
87	Janata Bank Ltd.	Dhaka Sheraton Hotel Corp. Branch	0597155/0100173635103	-	-	-	-	-	-	-	-
88	Janata Bank Ltd.	Moghbaraz Corp. Branch	0726169	-	-	-	-	-	-	-	-
89	Janata Bank Ltd.	Moghbaraz Corp. Branch	0726172	-	-	-	-	-	-	-	-
90	Bangladesh Krishi Bank	Jurain Branch	633903	-	56,862,935	-	-	2,391,169	478,234	56,862,935	-
91	Dutch Bangla Bank Ltd	For Ex. Branch, Motijheel	106326/1761	10,858,085	576,564	-	-	640,627	64,063	11,434,649	-
92	First Security Islami Bank	Bishawa Rd. Branch	0144896/2430000883-0	-	-	-	-	-	-	-	-
93	First Security Islami Bank	Bishawa Rd. Branch	0144897/2430000884-7	-	-	-	-	-	-	-	-
94	National Bank Ltd.	Dhanmondi Extension Branch	0771533/1205003930569	-	-	-	-	-	-	-	-
95	National Bank Ltd.	Dhanmondi Extension Branch	0771588/1205004388711	-	-	-	-	-	-	-	-
96	National Bank Ltd.	Dilkusha Branch	0773107/1999004246057	-	-	-	-	-	-	-	-
97	National Bank Ltd.	Rokeya Sarani Branch	0492980/1127004247920	-	-	-	-	-	-	-	-
98	National Bank Ltd.	Rokeya Sarani Branch	0830014 /1127004390325	-	-	-	-	-	-	-	-
99	National Bank Ltd.	Motijheel Branch	0745586/105800551285	51,572,160	1,682,582	53,254,742		2,228,227	445,645	-	
100	NRB Global Bank Ltd	Banani Branch	0552014 (0124200412618)	-	-	-	-	-	-	-	-
101	The Farmers Bank Ltd	Head Office, Gulshan	124200058127.00	(0)	-	-	-	-	-	(0)	-
102	The Farmers Bank Ltd	Head Office, Gulshan	124200046826.00	440,308,620	-	-	-	-	-	440,308,620	-
103	The Farmers Bank Ltd	Imamgoni Branch	0006398/15061270	30,903,135	-	-	-	-	-	30,903,135	-
104	The Farmers Bank Ltd	Imamgoni Branch	0006394/061019	39,094,310	-	-	-	-	-	39,094,310	-
105	The Farmers Bank Ltd	Imamgoni Branch	124200049203.00	251,711,068	-	-	-	-	-	251,711,068	-
		Sub-Total of Depreciation Fund		824,447,377	59,122,081	53,254,742		5,260,023	987,942	830,314,716	



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Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2024

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2023-2024		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
106	Bangladesh Krishi Bank	Local Principal Office	546972	-	1,704,097.419	-	-	-	-	1,704,097.419	-
107	Bangladesh Krishi Bank	Local Principal Office	710802/4001-0330227198	-	100,000.000	-	-	103,409.137	5,170.457	1,704,097.419	-
108	Basic Bank Ltd.	Karwan Bazar Branch	218660/3118-01-0019831	91,549.688	-	7,279.872	-	-	385.783	98,829.560	-
109	Basic Bank Ltd.	Banani Branch	231261/4718-01-0007562	508,609.375	-	40,676.382	-	-	42,869.876	2,143.494	549,285.757
110	Basic Bank Ltd.	Uttara Branch	223937/2618-01-0015628	305,165.625	-	24,385.402	-	-	25,721.475	1,286.074	329,551.027
111	Basic Bank Ltd.	Mirpur Branch	214759/2218-01-0023841	203,443.750	-	16,239.911	-	-	17,147.275	857.364	219,683.661
112	Basic Bank Ltd.	Cantonment Branch Dhaka	6418-01-0003192	154,240.067	-	12,299.873	-	-	12,999.866	649.993	166,539.940
113	Basic Bank Ltd.	Gulshan Branch	2118-01-0008478	508,031.853	-	24,614.918	-	-	25,963.071	1,298.154	332,646.771
114	Basic Bank Ltd.	Moulvi Bazar Branch	1018-01-0004348	154,049.270	-	12,284.595	-	-	12,983.784	649.189	166,333.864
115	Basic Bank Ltd.	Moulvi Bazar Branch	211168/1018-01-0007056/2023	203,443.750	-	16,239.911	-	-	17,147.275	857.364	219,683.661
116	Basic Bank Ltd.	Shamoli Branch	229537/5318-01-0011359	305,165.625	-	24,385.402	-	-	25,721.475	1,286.074	329,551.027
117	Basic Bank Ltd.	Bangshal Branch	204541/2023/0618-01-0014429	-	1,288,163.940	-	-	-	78,169.676	3,908.484	1,288,163.940
118	Basic Bank Ltd.	Main Branch	202360/0218-01-0032801	508,609.375	-	40,676.382	-	-	42,869.876	2,143.494	549,285.757
119	Basic Bank Ltd.	Main Branch Motijheel	218-01-0018967	385,282.425	-	30,800.842	-	-	32,474.570	1,623.729	416,083.267
120	Basic Bank Ltd.	Main Branch	0218-01-0034421	-	1,288,163.940	-	-	-	78,169.676	3,908.484	1,288,163.940
121	Janata Bank Ltd.	WAPDA Corp. Branch	0817134/3805	371,059.665	-	28,548.113	-	-	30,050.645	1,502.532	399,607.778
122	Janata Bank Ltd.	Dhaka University Corp. Branch	0902491	53,068.692	-	4,031.951	-	-	4,296.791	214.840	57,100.643
123	Janata Bank Ltd.	Nawab Abdul Gani Road	0986510/0100256447571	-	365,800.000	-	-	-	-	-	365,800.000
124	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184139/35/797	1,192,756.768	-	21,195.980	1,213,952.748	-	22,364.189	1,118.209	-
125	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184140/35/798	1,192,756.768	-	21,195.980	1,213,952.748	-	22,364.189	1,118.209	-
126	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184276/35/933	1,577,853.229	-	28,055.510	1,605,908.739	-	29,584.747	1,479.237	-
127	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184460/35/1117	-	500,000.000	-	-	-	-	-	500,000.000
128	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184464/35/1121	-	222,000.000	-	-	-	-	-	222,000.000
129	Rupali Bank Ltd.	Gulshan Corp. Branch	0412127	-	509,796.875	-	-	-	10,312.500	515.625	509,796.875
130	Rupali Bank Ltd.	Gulshan Corp. Branch	0412140	-	275,771.250	-	-	-	6,075.000	303.750	275,771.250
131	Dutch Bangla Bank Ltd.	B B Road Branch, N gonj	108809/98	59,961.426	-	3,183.952	-	-	3,351.528	167.576	63,145.378
132	First Security Islami Bank	Topkhana Road Branch	011824300015759/2156658	-	266,892.341	266,892.341	-	-	17,886.675	894.334	-
133	National Bank Ltd.	Dilkusha Branch	1999005646621	190,000.000	-	11,975.480	-	-	12,658.400	632.920	201,975.480
134	National Bank Ltd.	Dilkusha Branch	1999005646633	160,000.000	-	10,048.146	170,048.146	-	10,629.628	531.481	-
135	National Bank Ltd.	Dilkusha Branch	1999005646643	30,000.000	-	1,890.879	-	-	1,990.399	99.520	31,890.879
136	National Bank Ltd.	Dilkusha Branch	1999005646657	900,000.000	-	56,726.336	-	-	59,711.933	2,985.597	956,726.336
137	National Bank Ltd.	Dilkusha Branch	1999005646664	170,000.000	-	10,679.281	180,679.281	-	11,293.980	564.699	-
138	National Bank Ltd.	Dilkusha Branch	1999005648564	40,000.000	-	2,506.146	-	-	2,669.628	133.481	-
139	Global Islami Bank Ltd.	Uttara Branch	0107312/1240000102069	-	21,324.201	21,324.201	-	-	1,430.737	71.537	-
140	Global Islami Bank Ltd.	Shayamoli Branch	0080492	-	319,970.128	-	-	-	21,073.819	1,053.691	319,970.128
141	Union Bank Ltd.	Mirpur Branch	0117099 (0432030005569)	35,721.624	-	2,154.980	37,876.604	-	2,299.979	114.999	-
142	Union Bank Ltd.	Mirpur Branch	0157102 (0432030005582)	23,797.968	-	1,425.548	25,223.516	-	1,532.155	76.608	-
143	Union Bank Ltd.	Mirpur Branch	0157171 (0432030005806)	59,586.717	-	5,282.967	-	-	5,613.649	280.682	64,869.684
144	Union Bank Ltd.	Mirpur Branch	0157297 (0432030006098)	57,560.223	-	4,774.786	-	-	5,078.722	253.936	62,335.009
145	Union Bank Ltd.	Gulshan Branch	0244508 (002-203003923-5)	100,000.000	-	6,028.887	106,028.887	-	6,451.460	322.573	-
146	Union Bank Ltd.	Gulshan Branch	002-203003976-4	51,792.262	-	3,212.329	-	-	3,434.030	171.702	55,004.590
147	Union Bank Ltd.	Gulshan Branch	002-203003970-7	390,000.000	-	24,529.312	-	-	25,872.960	1,293.648	414,529.312
148	Union Bank Ltd.	Gulshan Branch	002-203003971-8	430,000.000	-	27,050.483	-	-	28,526.824	1,426.341	457,050.483
149	Union Bank Ltd.	Gulshan Branch	002-203003974-2	305,685.625	-	19,215.040	-	-	20,278.989	1,013.949	324,900.665
150	Union Bank Ltd.	Gulshan Branch	002-203003975-3	305,685.625	-	19,165.040	324,850.665	-	20,278.989	1,013.949	-
151	IFIC Bank Ltd.	Principal Branch	1440384	207,571.250	-	18,535.630	226,106.880	-	19,563.821	978.191	-
152	Community Bank BD	Gulshan Branch	0015501	90,000.000	-	5,572.634	95,572.634	-	5,971.193	298.560	-
153	Meghna Bank Ltd.	Banani Branch	1120-285-000000-37	50,000.000	-	2,963.939	-	-	3,225.199	161.260	-
154	Meghna Bank Ltd.	Banani Branch	1120-285-000000-38	50,000.000	-	4,147.112	-	-	4,418.012	220.901	54,147.112
155	Meghna Bank Ltd.	Motijheel Branch	110328500000030	0	-	52,125.214	52,125.214	-	2,305.488	115.274	0
156	Meghna Bank Ltd.	Sonargaon Road Branch	111828500000013	0	-	50,974.063	50,974.063	-	1,077.961	53.898	0
157	NRBC Bank	Principal Branch	0244415/010170300007788	450,000.000	-	8,606.875	458,606.875	-	9,112.500	455.625	-
158	NRBC Bank	Uttara Branch	0200592/010870300002601	450,000.000	-	8,606.875	458,606.875	-	9,112.500	455.625	-
159	UCB Bank Ltd	Karwan Bazar Branch	441402000000253	-	487,461.459	-	-	-	30,425.878	1,521.294	487,461.459



Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2024

SL.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2023-2024		Adjustment	Interest during the period	TDS	Closing balance	Comments	
					Investment	Encashment						
160	UCB Bank Ltd	Karwan Bazar Branch	44140200000264		487,461,459			30,425,878	1,521,294	487,461,459		
161	UCB Bank Ltd	Karwan Bazar Branch	441402000000300		533,887,024	533,887,024		35,723,184	1,786,159	-		
162	UCB Bank Ltd	Karwan Bazar Branch	441402000000311		533,887,024	533,887,024		35,723,184	1,786,159	-		
163	NCC Bank Limited	Mirpur Road Branch	57274		104,160,045	104,160,045		4,484,258	224,213	-		
164	Bangladesh Commerce Bank Limited	Principal Branch	A253319/5801		(0)	101,978,125	101,978,125	2,187,500	109,375	(0)		
Sub-Total of Central GPF					12,122,448,645	9,825,108,183	7,878,112,718	-	1,104,231,788	55,211,589	14,069,444,110	
165	Bangladesh Krishi Bank	Badda Branch	4106-0330018284	-	63,030,325			3,850,406	770,081	63,030,325		
166	Bangladesh Krishi Bank	Forashganj Branch	590653	-	155,168,650			6,523,313	1,304,663	155,168,650		
167	Bangladesh Krishi Bank	Local Principal Branch	3408282	-	258,910,802			10,878,738	1,917,936	258,910,802		
168	Bangladesh Krishi Bank	Jurain Branch	633902	-	98,254,815			4,131,019	826,204	98,254,815		
169	Janata Bank Ltd	WAPDA Branch	0817083/3754	1,255,381,062	5,562,754			6,953,442	1,390,688	1,260,943,816		
170	Rupali Bank Ltd	Rupali Sadan Corp. Motijheel	208919/312170	425,641,028	30,927,334			34,419,260	3,441,926	456,568,362		
171	Rupali Bank Ltd	Bangshal Road Branch	075185/52/19	200,000,000		3,325,000	203,325,000	3,750,000	375,000	-		
172	Rupali Bank Ltd	Rupali Sadan Corp. Motijheel	0184408/35/1065	(0)	214,452,374			12,419,304	1,241,930	214,452,374		
173	Rupali Bank Ltd	Gulshan Branch	0620035001105	-	623,000,000			-	-	623,000,000		
174	Dutch Bangla Bank Ltd	Shanti Nagar Branch	106025/756	23,239,955	650,718			813,398	162,680	23,890,653		
175	First Security Islami Bank	Bishawa Rd. Branch	0144519/24300006536	65,962,894	4,056,524	70,019,418		5,195,655	1,039,131	-		
176	National Bank Ltd.	Motijheel Branch	0745587/1058005351290	464,149,440	15,943,237	480,092,677		20,054,047	4,010,809	-		
177	Union Bank	Gulshan Branch	002-203003973-1	420,000,000	22,168,840			27,773,550	5,554,710	442,168,840		
178	EXIM Bank Ltd.	Karwan Bazar Branch	1127965/0121001716386	103,073,200	5,352,322	108,425,522		6,815,402	1,363,080	-		
179	Community Bank BD	Gulshan Branch	0015225	103,139,869	5,311,425	108,451,294		6,826,782	1,365,356	-		
180	IFIC Bank Ltd.	Principal Branch	1440385	206,350,400	206,350,400	217,217,616		13,646,520	2,729,304	-		
Sub-Total of Consumer Security Deposit					3,266,937,828	1,516,982,336	1,187,531,527	-	164,050,835	27,493,499	3,596,388,637	
181	Rupali Bank Ltd.	Local Office, Motijheel	002387/39/16	-	-	-	-	-	-	-	-	
Sub-Total of Contractor Security Deposit					-	-	-	-	-	-	-	
182	Bangladesh Krishi Bank	Local Principal Office	675106/20381	-	-	-	-	-	-	-	-	
183	Dutch Bangla Bank Ltd	For Ex. Branch, Motijheel	106325/1758	10,858,085	576,564			640,627	64,063	11,434,649		
184	First Security Islami Bank	Corporate Office	28124300003178	300,000,000	13,806,451			17,320,564	3,464,113	313,806,451		
Sub-Total of Assets Insurance Fund					310,858,085	14,383,015	-	-	17,961,191	3,528,175	325,241,100	
185	Bangladesh Krishi Bank	Local Principal Office	710676/22693 4001-0330226939	-	459,500,000			-	-	459,500,000		
186	Bangladesh Krishi Bank	Local Principal Office	7108104001-0330227278	-	400,000,000			-	-	400,000,000		
187	Janata Bank Ltd.	Nawab Abdul Gani Road Branch	0100257134894	-	300,000,000			-	-	300,000,000		
188	Rupali Bank Ltd	Rupali Sadan Cor.	0184466/35/1123	-	70,000,000			-	-	70,000,000		
189	National Bank Ltd.	Motijheel Branch	1058005327354	391,755,828	27,629,355	419,385,183		34,661,694	6,932,339	-		
190	Union Bank Ltd	Gulshan Branch	002-203003972-9	240,000,000	12,595,723	252,595,723		15,869,654	3,173,931	-		
191	Global Islami Bank	Uttara Branch	0107311/1240000102068	-	528,422,663			35,653,329	7,130,666	-		
192	Global Islami Bank	Shayamoli Branch	0080491	-	206,960,300			8,825,375	1,765,075	-		
Sub-Total of Deposit Works					631,755,828	2,005,108,041	1,407,363,869	-	95,010,052	19,002,010	1,229,500,000	
193	Janata Bank Ltd.	WAPDA Branch	0817113/3784	500,000,000	31,750,000	31,750,000		39,687,500	7,937,500	500,000,000		
Sub-Total of Endowment Fund					500,000,000	31,750,000	31,750,000	-	39,687,500	7,937,500	500,000,000	
194	HSBC	Main Branch	External Finance LC Margin against Power Import from India	2,189,372,561	89,493,599	89,493,599		111,866,999	22,373,400	2,189,372,561		
195	Janata Bank Ltd.	Jatrabari Cor. Branch	0100224424544	15,901,018	810,952			954,061	143,109	16,711,970		
196	Janata Bank Ltd.	Jatrabari Corp Branch	0100224426202	8,585,865	437,879			515,152	77,273	9,023,745		
197	Janata Bank Ltd.	Abdul Gani Road Branch	0100230420950	15,157,796	904,896	16,062,692		1,098,940	164,841	(0)		
198	Janata Bank Ltd.	Abdul Gani Road Branch	0100229383986	10,570,000	684,967	11,254,967		755,755	37,788	-		
199	Janata Bank Ltd.	WAPDA Corp. Branch	0100231168146	14,322,099	1,056,749	15,378,848		1,377,186	275,457	0		
200	Janata Bank Ltd.	Fulbaria Branch	0100223569506	15,404,659	775,693	16,180,352		1,193,861	358,158	0		
201	Janata Bank Ltd.	Fulbaria Branch	0100223576430	5,320,505	276,627	5,597,132		412,339	123,702	0		
Sub-Total of Trustee Board, BPDB					85,261,943.28	4,947,763	64,473,991	-	6,307,294.40	1,180,307.99	25,735,715	



Bangladesh Power Development Board
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)
As on 30 June 2024

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2023-2024		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
202	AB Bank Ltd	Motijheel Branch	3796583	-	6,667,288	-	-	264,735.01	52,947.00	6,667,288	
		Sub-Total of Civil Works		-	6,667,288	-	-	264,735	52,947	6,667,288	
202	Basic Bank Ltd	Karwan Bazar	3118-01-0019163	104,115,127	6,664,957	-	-	8,393,696	1,678,739	110,780,084	
203	Basic Bank Ltd	Babu Bazar	2318-01-0007964	1,042,719,978	67,208,179	-	-	84,072,724	16,814,545	1,109,928,158	
204	Basic Bank Ltd	Mirpur Branch	2218-01-0023349	797,759,126	51,407,367	-	-	64,321,708	12,864,342	849,166,492	
205	Basic Bank Ltd	Shantinagar	0918-01-0019949	1,042,719,978	71,721,217	1,114,441,196	-	89,776,522	17,955,304	-	
206	Basic Bank Ltd	Main Branch	0218-01-0033145	802,669,978	12,544,505	815,214,483	-	15,743,131	3,148,626	(0)	
207	Basic Bank Ltd	Main Branch	0218-01-0033834	-	705,940,308	705,940,308	-	13,469,781	2,693,956	-	
208	Basic Bank Ltd	Main Branch	0218-01-0034650	-	389,881,753	389,881,753	-	7,676,806	1,535,261	0	
209	Basic Bank Ltd	Main Branch	0218-01-0035503	-	193,415,170	193,415,170	-	4,479,271	895,854	-	
210	Basic Bank Ltd	Shantinagar	0918-01-0023004	-	758,741,196	-	-	-	-	758,741,196	
		Sub-Total of Central Development Fund		3,789,984,187	2,257,524,651	3,218,892,909	-	287,933,639	57,586,728	2,828,615,929	
211	Union Bank Ltd	Gulshan Branch	0022030037345	522,529,841	28,816,527	551,346,368	-	35,655,948	6,789,421	-	
212	Union Bank Ltd	Gulshan Branch	0022030037356	522,529,841	38,600,075	561,129,916	-	48,375,093	9,675,019	-	
213	Union Bank Ltd	Gulshan Branch	0022030037367	522,529,841	38,600,075	561,129,916	-	48,375,093	9,675,019	-	
214	Bangladesh Krishi Bank	Local Principal Office	710411	-	561,270,603	-	-	12,405,293	2,481,059	561,270,603	
		Sub-Total of External Finance Development Fund		1,567,589,524	667,287,279	1,673,606,200	-	144,811,428	28,620,517.40	561,270,603	
		Total (Finance)		42,832,183,373	22,459,084,159	18,977,504,069	-	3,555,338,383	302,872,261	46,313,763,463	
215	Fixed deposit by RAO's/Trustee Board-Contractors Security Deposit, Labour Welfare & Others			288,037,648	21,799,924	16,634,938	-	9,138,354	1,254,351	293,202,634	
		Grand Total		43,120,221,021	22,480,884,083	18,994,139,006	-	3,564,476,737	304,126,612	46,606,966,098	



Bangladesh Power Development Board
Schedule of Petty Cash Fund
As at 30 June 2024

Schedule-I

SL.No.	Name of RAO	30-Jun-24	30-Jun-23
		Taka	Taka
A	RAO		
1	RAO Bhola	49,000.00	49,000.00
2	RAO Baghabari	58,000.00	58,000.00
3	RAO Bheramara	12,000.00	12,000.00
4	RAO Barapukuria	101,000.00	101,000.00
5	RAO Barishal	17,000.00	17,000.00
6	RAO CES	164,000.00	164,000.00
7	RAO COOAC	375,000.00	383,000.00
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	259,500.00	248,500.00
12	RAO Kaptai	58,500.00	56,500.00
13	RAO Khulna	126,000.00	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	343,000.00	340,000.00
19	RAO P&Co	221,000.00	210,000.00
20	RAO Rangpur	38,000.00	38,000.00
21	RAO Rawzan	98,000.00	98,000.00
22	RAO Shahjibazar	107,000.00	102,000.00
23	RAO Shikalbaha	121,000.00	116,000.00
24	RAO Siddhirganj	100,000.00	100,000.00
25	RAO Sylhet	178,500.00	173,500.00
26	RAO Tongi	60,500.00	60,500.00
27	RAO Tangail	67,000.00	67,000.00
28	RAO Bibiyana	96,000.00	91,000.00
		3,181,500.00	3,116,500.00
B	Projects		
1	IVVR (Phase II)	-	10,000.00
2	Khulna 330MW CCPP	-	-
3	Moheskhal 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 3rd 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	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	-	-
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	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
		187,000.00	205,000.00
	Total (A+B)	3,368,500.00	3,321,500.00



Schedule-J

Bangladesh Power Development Board
Schedule of Cash at Bank
As at 30 June 2024

Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-24	30-Jun-23
		Taka	Taka
A. Central Development Bank			
Rupali Bank,Rupali Sadan Br Dhaka	SND-240000438	254,577,188	27,188,765
Basic Bank , Main Bra	STD-0001729	6,269,245	5,225,581
Janata Bank,Abdul Goni Road Br. Dhaka.	SND-004001204/0100004049611	1,122,752,355	1,906,169,981
Total of Central Development Bank (Code 139)		1,383,598,787	1,938,584,327
B: Central Revenue Collection Bank			
AB Bank Ltd.,North South Road Branch, Dhaka	NA-4010-063664-430	72,907,691	25,109,139
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-063671-430	4,166,958	12,066,003
AB Bank Ltd.,Motijheel Branch, Dhaka.	NA-4004-763262-430	-	155,249,944
Rupali Bank Ltd.,Rupali Sadan Corporate Branch, Motijheel, Dhaka	SND-0026024000193	251,447,463	131,156,313
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-773848-430	-	-
UCBL,Foreign Exchange Branch, Dhaka.	SND-072-1301-000-000-538	207,141,449	20,192,249
National Bank Ltd.,Motijheel Branch, Dhaka	PSA-1058002005990	670,213,012	885,341,193
National Bank Ltd.,Foreign Exchange Branch, Dhaka.	PSA-1021000031936	168,762,926	83,156,884
UCBL ,Elephant Road Branch, Dhaka.	SND-0171301000000433	89,725,707	402,013,542
Janata Bank Ltd.,Kamal Ataturk Avenue cop. Br	SND-0100233678320	128,027,520	204,853,162
BRAC Bank Ltd,Motijheel Branch, Dhaka	STD-1505101498784001	43,765,246	308,342,940
Citi Bank N/A,Gulshan Branch, Dhaka.	SND-G010001200200019	-	-
Duch Bangla Bank Ltd.,Foreign Exchange Branch, Motijheel, Dhaka.	SND-1051200004355	71,822,140	89,981,069
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	STD-0100004052590	45,489,979	128,206,983
Janata Bank Ltd., Local Office Branch, Motijheel, Dhaka.	CD-0100001356768	203,766,290	22,144,040
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100014145642	62,088,912	46,903,604
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100211114881	886,014,399	250,687,164
Rupali Bank Ltd.,Rupali Sadan Corporate Branch, Motijheel, Dhaka.	SND-0026024000094	6,829,115	67,549,890
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SNDS-1619636000435	33,098,849	48,848,681
Sonali Bank Ltd., Local Office Branch, Motijheel, Dhaka.	CD-0002633102183	30,770,922	105,522
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SNDS-1619603000093	1,048,536,281	734,260,351
Standard Chartered Bank Ltd.,Uttara Branch, Dhaka.	STD-02-2260654-01	7,071	808,616
The HSBC Bank Ltd.,Management Office, Tejgaon Industrial Area, Dhaka.	STD-001-123645-069	0	50,112,230
UCBL,Elephant Road Branch, Dhaka.	SND-0171301000000386	474,296	1,097,380,677
UCBL,Elephant Road Branch, Dhaka.	SND-0171301000000411	9,491,871	3,990,818
Sonali Bank Ltd.,WAPDA Corporate Branch Dhaka.	SNDS-1619603000127	104,593,668	71,449,956
Janata Bank Ltd.,Nawab Abdul Gani Road Branch Dhaka.	SND-0100236256621	38,835,267	83,236,749
BRAC Bank Ltd.,Bashabo Branch	STD-1014987840041	-	2,243,261
Agrani Bank Ltd.,Hatkhola Branch, Dhaka	SND-0200017711629	56,642,367	64,826,692
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-1619603000123	16,469,537	956,864,924
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100231042738	4,238,239	5,920,172
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka	SND-0100233907230	45,208,703	3,193,879
National Bank Ltd.,Motijheel Branch Dhaka	PSA-1058005537908	352,063,570	24,343,422
Total of Central Power Collection Bank (Code 139)		4,652,599,449	5,980,540,070
C: Central Miscellaneous Collection Bank :			
Sonali Bank,WAPDA Branch, Dhaka.(Assets Ins. Fund) (Code 130)	STD- 161936000253	4,516,011	4,430,148
Sonali Bank,Local Office,Motijheel,Dhaka	0002536000129	77,913,844	48,560,104
Sonali Bank,Local Office,Motijheel,Dhaka	0002636000194	112,678,898	88,245,075
Janata Bank,B-WAPDA Branch, Motijheel, Dhaka	0100014145839	734,798,973	575,326,133
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000053	747,228	722,767
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000051	247,866	-
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000091	2,031,925,856	431,673,323
Agrani Bank,Hatkhola Br., Motijheel	0200002507403(36000163)	377,650	367,765
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000105	505,287,336	177,828,220
Agrani Bank,Press Club	0200009157157	405,667,830	13,944,386
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1609603000089	281,610	2,009,245
Janata Bank Ltd., Nabab Abdul Gani Road Branch	100162325200	8,429,571	57,929,387
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	26024000166.00	42,289,516	17,576,982
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619603000101.00	131,027,805	54,815,568
NRBC Bank,Noyabajar Branch, Dhaka.	0139-36400000001(0139-360000000064)	4,605,411	4,429,787
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	26024000197.00	109,600,543	162,688,286
Sonali Bank Ltd.,Local Office Motijheel Dhaka.	SNDS-0002603000278	44,582,582	16,034,170
Sonali Bank Ltd.,Local Office Motijheel Dhaka.	SNDS-0002603000279	1,171,243	160,078
Janata Bank,Nawab Abdul Gani Road Branch, Dhaka	SND-0100236161042	36,130,526	1,716,700
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100229511241	17,985,365	27,512,578
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100230766970	44,244,383	7,748,159
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100239747544	8,229,704	67,356,956
IFIC Bank Ltd.,Federation Branch, Motijheel C/A, Dhaka.	SND-0190335976-021	500,000	-
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100233366620	97,171,962	8,888,638
Total of Central Miscellaneous Collection Bank (Code 139)		4,420,411,714	1,769,964,456



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-24	30-Jun-23
		Taka	Taka
D: Development Bank Account [External Finance]			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-236000145	3,544	3,481
Janata Bank Ltd., Local Office, Dilkusha, Dhaka	STD-010236000755	14,291,636	13,899,094
Rupali Bank Ltd., Foreign Exchange Cor. Branch, Motijheel, Dhaka	STD-0067024000024	62,580	63,845
Sonali Bank Ltd., B-Wapda Corporate Br., Motijheel, Dhaka	STD-1619636000897	945,082,481	1,230,584,800
Rupali Bank Ltd., Local Office, Dilkusha C/A, Dhaka-1000	STD-0018024000170	692,023,901	639,470,937
Rupali Bank Ltd., Rupali Sadan Cor. Branch, Mojiheel, Dhaka	STD-0026024000145	1,157,137,785	89,663,862
Bangladesh Krishi Bank, Local Principal Office, , Dhaka	STD-4001-0320002243	119,316,203	51,899,277
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD-010990-067	127,349,137	167,282,532
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD-001-028992-68	60,894	60,872
Basic Bank Ltd., Main Branch, Motijheel, Dhaka	STD-0216-01-0001365	6,529,564	6,384,747
Agrani Bank Ltd., B-Wapda Cor. branch, Mojiheel, Dhaka	STD-0200009327045	66,211,394	64,014,420
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD001-053321-069	206,850,878	257,386,998
BDBL, Motijheel Br. Dhaka-1000	STD-04-0660240000013	47,563,549	46,426,150
Total of Development Bank Account [External Finance] (Code 135)		3,382,483,547	2,567,141,017
E: Revenue Bank Account [External Finance]			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-0002636000509	1,864,738	1,831,366
Janata Bank Ltd., Local Office, Motijheel, Dhaka	STD- 010236000292	41,136,899	25,586,350
Rupali Bank Ltd., Foreign Exn. BR. Motijheel, Dhaka	STD-00670 24000015 (17/01)	12,106,574	12,106,574
Sonali Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD -1619636000724	195,577,834	15,737,153
Sonali Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD -16196 36000765	80,899,476	10,767,300
AB Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD-4004-765614-430	34,581,878	31,079,374
Bangladesh Krishi Bank, Local Principal Office, Motijheel, Dhaka	STD4001-032000216-3	50,464,698	2,199,641
Janata Bank Ltd., Abdul Goni Road, Dhaka	STD-0898004002683	65,555,141	52,115,627
Agrani Bank Ltd., N. PRESS CLUB BR.	STD - 36001083	6,289	6,289
HSBC Bank, Gulshan Branch, Dhaka.	HSBC STD-001-000504-067	8,969,731	29,737,818
Standard Chartered Bank, Gulshan. BR. Dhaka	STD-02-2260654-02	517,807	517,807
Rupali Bank Ltd., Rupali Sadan. BR. Motijheel, Dhaka.	STD-0026024000164	197,079,064	10,358,869
Rupali Bank Ltd., Local Office, Motijheel, Dhaka	SND-00180240002116	121,260,775	42,880,295
HSBC Bank, B-Wapda Corporate Branch, Dhaka	HSBC STD-001-01990-068	187,797,121	98,644,260
HSBC Bank, Gulshan Branch, Dhaka.	HSBC STD-001-028992-067	60,078,326	60,078,577
Agrani Bank Ltd, B-Wapda Corp Barnch	SND-02-0000-9230304	150,456,421	67,861,686
BDBL, Motijheel Office	SND - 0660240000017	1,931,332	1,700,580
Janata Bank Ltd., Abdul Goni Road, Dhaka	SND-0100232284131	195,972	195,972
Total of Revenue Bank Account [External Finance] (Code 135)		1,210,480,077	463,405,536
Total A+B+C+D+E		15,049,573,574	12,719,635,405
Cash at Bank-Regional Accounting Office (RAO)/CPAAC/Trustee Board & Projects (shown below)		15,280,708,607	14,374,731,180
		30,330,282,181	27,094,366,586

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

Name of RAO/CPAAC/Trustee Board & Projects		
RAO/CPAAC/Trustee Board		
RAO Bhola	89,541,653.52	76,658,762.64
RAO Baghabari	42,031,251.62	23,161,178.21
RAO Bheramara	116,788,487.68	70,779,979.28
RAO Barapukuria	96,084,939.21	114,228,206.25
RAO Barisal	15,914,969.70	6,053,291.70
RAO CES	1,770,132,381.10	1,676,919,785.00
RAO COOAC	455,302,095.36	375,784,600.38
RAO Cumilla	1,201,988,447.26	1,289,746,967.07
RAO Chandpur	134,341,812.61	115,062,230.77
RAO Fenchuganj	25,258,244.54	23,555,502.54
RAO Ghorashal	581,041,788.62	541,271,237.40
RAO Kaptai	160,317,596.61	161,630,220.71
RAO Khulna	1,226,835,750.72	1,190,716,379.87
RAO Katakhal	96,706,848.89	71,104,518.19
RAO Mymensing	411,863,544.58	451,578,874.16
RAO Shambhuganj	514,402,301.88	538,161,754.85
RAO Noakhali	499,085,290.33	725,692,567.08
RAO P&D	2,828,267,599.36	2,638,838,242.41
RAO P&Co	287,702,139.56	352,112,358.59
RAO Rangpur	51,741,353.91	90,546,069.55
RAO Rawzan	63,206,725.60	55,710,091.37
RAO Shahjibazar	112,008,667.47	299,518,255.67
RAO Shikalbaha	294,198,371.42	143,426,045.17
RAO Siddhirganj	118,506,469.44	89,894,282.16
RAO Sylhet	767,428,715.84	898,591,888.33
RAO Tongi	45,788,170.86	35,291,209.24
RAO Tangail	305,717,521.55	251,686,188.01
RAO Bibiyana	34,631,115.96	24,428,900.10
CPAAC	2,191,863,718.61	1,646,824,992.92
Trustee Board	50,405,574.07	48,846,208.62
	14,589,103,548	14,027,820,788



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-24	30-Jun-23
		Taka	Taka
Projects			
IVVR (Phase II)		-	1,665,608
Khulna 330MW CAPP		-	26,878,647
Moheskhal 2-600*700 MW Coal Based Power Plant Const.		287,301,380	82,362,894
Ghorashal 4th unit Re-powering Project		82,362,894	78,196,116
Ghorashal 3rd unit Re-powering Project		3,051,871	4,528,069
Ctg. & Khulna 1300*2 MWTPSC Project		24,216,126	18,868,507
Shahjibazar 100 MW GTPPP		-	137,100
Saidpur 150 M.W. SCPP Project		2,484,681	3,898,373
Power Dist. System Deve Sylhet		62,425,211	65,686,873
Power Dist. System Deve Rangpur		-	1,035
Power Dist. System Development Project, CTG Zone (Phase-2)		41,239,462	23,971,368
Construction of 400 MW Combined Cycle Power Plant ,Roazan, Ctg.		1,479,130	17,217
Smart Pre-Payment Metering Project in Distribution Zones		415,773	18,480
Pre-payment Metering Cumilla & Mymensingh		283,271	1,512,337
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island		43,652,322	37,561,264
Power Distribution System Dev project , Cumilla Zone, BPDB		111,418,880	62,020,736
Ghorashal 6th unit Re-powering Project		2,787	295,370
Bangladesh Power Management Institute Construction Project		1,813,983	1,933,573
Power Dist. System Development Project, Mymensingh Zone		29,457,288	19,719,721
		691,605,059	346,910,392
		15,280,708,607	14,374,731,180



Schedule-K

Bangladesh Power Development Board
Schedule of Government Loan
As at 30 June 2024

Sl.No.	Name of the project	Balance as on	Loan drawn/ adjustment during	Repayment due	Refund to The	Balance as on
		01.07.2023	FY-2023-2024	for the year	Government	30.06.2024
		Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(3+4-5-6)
COMPLETED PROJECT						
GENERATION						
1	Ghorasal Gtps 1St & 2Nd Unit Renov	249,453,435	-	27,340,000	-	222,113,435
2	Chandpur 150 M.W. Combined Cycle Power Station	2,986,499,000	-	236,105,000	-	2,750,394,000
3	210 Mw Shiddirganj Tps	463,505,500	-	108,373,000	-	355,132,500
4	Rehab. Of Karnaphuli Hydro Power Station Of Unit -3	92,203,800	-	14,477,000	-	77,726,800
5	Construction Of 150 Mw Shikalbhaha	1,323,477,200	-	127,946,000	-	1,195,531,200
6	100 Mw Baghabari Gtps	149,870,000	-	47,994,000	-	101,876,000
7	300/450 M W Meghna Ghat Thermal Power Station Phase-1 (1st Unit	16,000,000	-	16,000,000	-	-
8	210 Mw Ctg Tps (2Nd Unit)	-	-	-	-	-
9	Power Plant Rehabilitation	5,600,000	-	5,600,000	-	-
10	210 Mw Ghorasal Tps (6Th Unit)	-	-	-	-	-
11	60 Mw Shahjibazar Gt.Ps.	12,800,000	-	10,400,000	-	2,400,000
12	Tongi 80 Mw. Gas Turbine Power Station And Const. Of Trans. Line	347,373,400	-	64,517,000	-	282,856,400
13	Const. Of 120Mw Shiddirganj Gtps	227,400	-	109,000	-	118,400
14	210 Mw Shiddirganj Tps(2Nd Phase)	8,000	-	3,000	-	5,000
15	300 Mw Coal Based Tps-Barapukuria	551,533,000	-	111,257,000	-	440,276,000
16	Power Plant Rehabilitation Project (2Nd Phase)	276,446,000	-	44,324,000	-	232,122,000
17	Installation Of 8*225 K.W Wind Based Power Station (On Test Basis)	1,875,200	-	374,000	-	1,501,200
18	150 Mw Haripur Combined Cycle	770,000	-	140,000	-	630,000
19	Renovation & Rehab. Of Unit 1,2,3 Of Haripur P/S	288,159,600	-	36,289,000	-	251,870,600
20	Bhola 20M.W Gas Turbine P/S	206,000	-	102,000	-	104,000
21	Construction Of 150 Mw Sirajgoni	2,342,200	-	997,500	-	1,344,700
22	Construction Of 150 Mw Khulna	3,665,600	-	455,000	-	3,210,600
23	Land & Infra- Structure Development For. Generation.	85,195,200	-	11,100,000	-	74,095,200
24	Bpdp Power Plant Maintenance & Over Holing	544,576,351	-	50,478,000	-	494,098,351
25	90 Mw Sylhet Combiend Cycle P/Station(2Nd Phase)	972,454,900	-	176,210,000	-	796,244,900
26	Cooling Tower To Sylhet-90Mw Ccp/ Station	4,206,000	-	3,306,000	-	900,000
27	Sylhet 150 M.W Combined Cycle Power Station	2,449,561,400	-	201,817,700	-	2,247,743,700
28	Construction Of 820 Mw Peaking Power Plant	16,194,248,800	-	762,260,000	-	15,431,988,800
29	Bhola 225 Mw Dual Fuel Ccpp	1,060,630,000	-	66,170,000	-	994,460,000
30	Installation Grid Wind Solar Photovotic Cpg- At-Hatia	15,225,200	-	1,113,000	-	14,112,200
31	Sikalbhaha 225 Mw Dual Fuel Ccpp	1,705,992,000	-	93,822,000	-	1,612,170,000
32	Installation Of 7.4 Mw Solar Photovotic Cpg- Kaptai	43,453,600	-	2,328,000	-	41,125,600
33	Shahjibazar 330 Mw Combined Cycle Power Plant	2,125,900,000	-	128,050,000	-	1,997,850,000
34	Conversion Of Shahjibazar 2*35 Mw Power Plant To 105 Mw Combined Cycle Power Plant	2,146,800	-	298,000	-	1,848,800
35	Conversion Of Sylhet 150 Mw Power Plant To 225 Mw Combined Cycle Power Plant	1,222,800	-	1,222,800	-	-
36	Conversion Of Baghabari 100 Mw Power Plant To 150 Mw Combined Cycle Power Plant	12,726,000	-	1,222,500	-	11,503,500
37	Estention Of Barapukuria 275Mw Coal Fired Thermal Power Plant (3Rd Unit)	2,367,265,200	-	133,600,000	-	2,233,665,200
38	Chapai Nawabganj 100Mw Hfo Based Power Plant	242,405,200	-	14,698,000	19,078,400	208,628,800
39	Construction Of Ghorashal 365Mw Combined Cycle Power Plant	1,926,440,000	-	109,710,000	-	1,816,730,000
40	Construction Of Khulna Based Power Plant Connecting Road	100,000,000	-	-	-	100,000,000
41	Construction Of Boundary Wall, Land Development, Maintenance Of Rainnal Power Plant.(2Nd Block)	1,468,462,000	-	83,388,000	-	1,385,074,000
42	Kernigonj Land Development Project	270,560,000	-	13,878,000	-	256,682,000
43	Construction Of Bibiyana-Iii 400 Mw Combined Cycle Power Plant	3,134,304,928	-	136,942,000	-	2,997,362,928
	Sub-total(Generation):	41,498,991,714	-	2,844,416,500	19,078,400	38,635,496,814
DISTRIBUTION						
44	Greater Ctg. Pdp Phase-3	944,499,250	-	166,522,500	-	777,976,750
45	Pdp West, Phase-2	-	-	-	-	-
46	16 Town Power Distribution Proj.	0	-	-	-	0.00
47	Tech Asstt. To Str Of Bpdp'S Financial Management(Fmu)	-	-	-	-	-
48	System Loss Reduction Pilot Project.	15,222,076	-	6,153,668	-	9,068,408
49	Power Distribution Project (East - West Combind), Phase-3	13,312,640	-	13,312,640	-	(0)
50	Greater Rajshahi Pdp Phase-2	65,618,400	-	22,784,000	-	42,834,400
51	16 Town Pdp (Phase-2)	328,737,152	-	72,816,480	-	255,920,672
52	Tech. Asstt. To Str. Of Bpdp'S Financial Management (Fmu- Phase-2)	1,890,000	-	1,070,000	-	820,000



Sl.No.	Name of the project	Balance as on 01.07.2023	Loan drawn/ adjustment during FY-2023-2024	Repayment due for the year	Refund to The Government	Balance as on 30.06.2024
		Taka	Taka	Taka	Taka	Taka
53	Cyclone Damaged Reh.Of Dist.Line Of Ctg Metro.City	-	-	-	-	-
54	Prepaid Metering Pilot Scheme	2,605,987	-	2,353,000	-	252,987
55	Greater Khulna Pdp.Phase-2	45,417,600	-	48	-	45,417,552
56	18 Town Pdp (Phase-2)	245,106,640	-	71,777,600	-	173,329,040
57	9 Town Power Dist.Project	165,939,240	-	37,579,360	-	128,359,880
58	150 Mw Ccpp& Barisal 132 Kv	22,000	-	2,000	-	20,000
59	Six Distribution Zones Of Bpdb	198,680,512	-	15,128,177	-	183,552,335
60	10 Town Power Dist.Project	298,049,336	-	28,256,000	-	269,793,336
61	Emergency Reh. Exp. Of Urban-Under Ctg. Zone	406,434,800	-	35,150,000	-	371,284,800
62	Emergency Reh. Exp. Of Urban-Under Raj. Zone	-	-	-	-	-
63	Greater Ctg. Pdp.Scada	25,718,100	-	2,157,500	-	23,560,600
64	Bangladesh Central Power Distribution Project	1,180,261,217	-	77,586,000	-	1,102,675,217
65	Chitagon Hill Tracks Power Distribution Project	498,576,000	-	34,334,000	-	464,242,000
66	Thanchi Electrification Project	69,551,600	-	4,180,000	-	65,371,600
67	Prepaid Metering Southern Zone	408,617,850	-	22,816,750	-	385,801,100
68	Solar Street Lighting Programme In City Corp.	292,098,400	-	16,261,000	-	275,837,400
69	Power Distribution System Development Project Chittagonj	4,867,737,991	-	177,546,000	-	4,690,191,991
70	Three Hill Dist. Pds Dev. Project	2,035,102,291	-	56,000,000	-	1,979,102,291
71	Power Distribution System Development Project Rajshahi	3,428,520,566	-	43,689,940	(19,078,400)	3,403,909,026
72	Power Distribution System Development Project Rangpur	5,065,172,684	-	122,180,000	-	4,942,992,684
	Sub-total (Distribution):	20,602,892,332	-	1,029,656,663	(19,078,400)	19,592,314,069
	MISCELLANEOUS					
73	Tapp For Corporatisation Of West Zone	400,000	-	80,000	-	320,000
74	Feasibility Study For Peaking Power Plant In The Dhaka Area	18,750	-	18,750	-	-
75	Installation Of 7 Nos 132/33 Kv Capacitor Bank	52,054,800	-	10,038,000	-	42,016,800
	Sub-total (Miscellaneous):	52,473,550	-	10,136,750	-	42,336,800
	GRAND TOTAL (Completed Projects)	62,154,357,596	-	3,884,209,913	-	58,270,147,683
	ONGOING PROJECT					
	GENERATION					
76	Ghorasal 3Rd Unit Repowering Project	180,000,000	-	10,000,000	-	170,000,000
77	Ghorasal 4Th Unit Repowering Project	577,110,560	2,503,811	-	-	579,614,372
78	Khulna 330Mw Dual Fuel Ccpp	2,168,752,785	77,200,000	85,030,538	-	2,160,922,248
79	Maheshkhali Power Station	2,157,035,100	-	112,684,900	-	2,044,350,200
80	Savedpur 150Mw Ccpp	696,916,370	108,000,000	32,000	-	804,884,370
	Sub-total(Generation):	5,779,814,815	187,703,811	207,747,438	-	5,759,771,189
	TRANSMISSION					
81	Reh. Ren. Aug. Of Grid System (Rrags) 2Nd Phase	1,096,355,468	-	-	-	1,096,355,468
	Sub-total (Transmission) :	1,096,355,468	-	-	-	1,096,355,468
	DISTRIBUTION					
82	5 Town Power Dist Project	53,955,600	-	10,082,000	-	43,873,600
83	Prepayment Metering Project For Distribution Zone Cumilla & Mymensing	25,111,717	122,360,000	1,245,720	-	146,225,997
84	Power Distribution System Development Project Sylhet	5,203,549,014	380,000,000	131,000,000	-	5,452,549,014
85	Power Distribution System Development Project Mymensing	4,214,324,385	740,000,000	33,688,000	-	4,920,636,385
86	Power Distribution System Development Project Cumilla	3,931,550,310	880,000,000	34,840,000	-	4,776,710,310
87	Power Distribution System Development Project Chittagonj (Phase-2)	2,960,624,895	634,229,880	388,000	-	3,594,466,775
88	Hundred Percent Reliable & Sustainable Electrification Of Hatiya Island, Nijhum Island & Kutubdia Island	1,235,859,742	431,999,703	-	-	1,667,859,446
89	Smart Prepayment Metering Project in Distribution Zones of BPDB	-	613,360,000	-	-	613,360,000
	Sub-total (Distribution):	17,624,975,662	3,801,949,583	211,243,720	-	21,215,681,525
	GRAND TOTAL (Ongoing Projects)	24,501,145,945	3,989,653,395	418,991,158	-	28,071,808,182
A.	TOTAL :(Completed & Ongoing)	86,655,503,541	3,989,653,395	4,303,201,070	-	86,341,955,866
	Add:					
B.	Current Portion	(1,482,535,063)	4,062,081,686	4,303,201,070	-	(1,723,654,447)
C.	Cash Loan from Government	3,483,631,594	-	-	-	3,483,631,594
	Total (A+B+C)	88,656,600,072	8,051,735,081	8,606,402,140	-	88,101,933,012
	Less:					
	Current Portion	1,999,139,900	-	-	-	1,999,139,900
	Transfer to PGCB & APSCCL	136,129,250	-	-	-	136,129,250
	Transfer to PGCB	1,328,200,000	-	-	-	1,328,200,000
	Adjustment as per DOF Note	(48,563,000)	-	-	-	(48,563,000)
	Adjustment for opening balance recasting	(14,000,000)	-	-	-	(14,000,000)
D.	Sub- Total	3,400,906,150	-	-	-	3,400,906,150
	Loan Balance	85,255,693,922	8,051,735,081	8,606,402,140	-	84,701,026,862

Note: The amount of Tk.1,90,78,400 refunded to the GoB in the financial year 2022-2023 against CHAPAI NAWABGANJ 100MW HFO BASED POWER PLANT project, which has been wrongly shown against PSDS Rajshahi zone project, is rectified in the current financial year.



Schedule-L

Bangladesh Power Development Board
Schedule of Summary of Foreign Loan
As at 30 June 2024

Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
Opening Balance		302	-	-	-	125,912,040,694	125,912,040,694
Reversal of Current Maturity	313	302	22,492,672,334	-	-	22,492,672,334	148,404,713,027
Disbursement for the year (Ongoing)	109	302	9,607,574,625	-	-	9,607,574,625	158,012,287,653
Repayment for the year	302	199	-	22,288,746,701	22,288,746,701	-	135,723,540,951
Exchange Rate Loss- Ongoing	109	302	3,418,323,665	-	-	3,418,323,665	139,141,864,616
Exchange Rate Loss- Completed	673	302	5,589,393,551	-	-	5,589,393,551	144,731,258,167
Current Maturity	302	313	-	23,468,242,359	23,468,242,359	-	121,263,015,808
Closing Balance as on 30.06.2024							121,263,015,808
Total of the Transaction			41,107,964,174	45,756,989,060	45,756,989,060	167,020,004,868	
Exchange Rate (Gain)/Loss							
Ongoing:							
Generation	109	302	3,327,276,616				
Transmission	109	302	-				
Distribution	109	302	91,047,049				
Total Exchange Loss Chargeable to Development Projects			3,418,323,665				
Completed :							
Generation	673	302	5,558,643,816				
Transmission	673	302	-				
Distribution	673	302	30,749,734				
Miscellaneous	673	302	-				
Total Exchange Loss Chargeable to Income Statement			5,589,393,551				
Total Exchange Loss against Foreign Loan			9,007,717,215				
IDC							
Ongoing:							
Generation	109	316	3,394,959,291				
Transmission	109	316	-				
Distribution	109	316	48,569,513				
Total IDC Chargeable to Development Projects			3,443,528,804				
Completed :							
Generation	671	316	6,136,079,848				
Transmission	671	316	-				
Distribution	671	316	217,870,348				
Miscellaneous	671	316	-				
Total Interest Chargeable to Income Statement			6,353,950,196				
Total IDC & Interest against Foreign Loan			9,797,479,000				



075



Schedule-L

Bangladesh Power Development Board
Project-wise schedule of foreign loan
As at 30 June 2024

Particulars	Name of Donor	Loan Currency	Balance as on	Disbursement	Repayment due	Exchange rate	Balance as on
			01.07.2023	during the Year	for the Year	Fluctuation	30.06.2024
			BDT	BDT	BDT	BDT	BDT
1	2	3	4	5	6	7	8 = (4+5-6+7)
Generation							
Khulna 330 MW CCPP	EXIM Bank of China (ECA)	USD	23,647,105,395	7,573,728,134	2,670,403,445	1,696,611,135	30,247,041,219
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	USD	526,209,865	-	-	42,509,352	568,719,217
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	EORU	3,449,931,112	-	-	321,155,650	3,771,086,761
Ghorashal Re-Powering 3 rd Unit							
Sinosure-supported	HSBC (ECA Financing)	USD	4,866,849,275	-	1,245,830,352	305,594,032	3,926,612,956
SERV-Supported	HSBC (ECA Financing)	USD	5,274,395,481	-	1,510,431,489	319,918,392	4,083,882,384
MIGA-Supported	HSBC (ECA Financing)	USD	5,887,835,781	-	914,702,163	411,348,495	5,384,482,113
Ghorashal Re-Powering 4th Unit IDA-5758-BD	IDA-5758-BD	SDR	16,678,756,210	721,940,996	1,462,139,423	1,267,000,480	17,205,558,262
Sub Total of Generation			60,331,083,119	8,295,669,130	7,803,506,872	4,364,137,536	65,187,382,913
Distribution							
Pre-Payment Metering (Cumilla & Mymensingh Zones)	KfW BMZ : 2007 66 626	EUR	197,730,750	-	11,375,663	18,406,845	204,761,932
Smart Prepayment Metering Project in Distribution Zones of BPDB.	ADB 2769BAN	USD	390,351,378	1,311,905,496	-	91,047,049	1,793,303,923
Sub Total of Distribution			588,082,128	1,311,905,496	11,375,663	109,453,894	1,998,065,854
Grand Total of On going Project			60,919,165,247	9,607,574,625	7,814,882,535	4,473,591,430	67,185,448,767
Generation							
Karnafully 3rd Unit.	USAID	USD	267,646,738	-	23,664,535	21,621,581	265,603,784
60 MW Shahjibazar PP	KUWAIT	KD	28,236,646	-	30,588,364	2,351,718	-
7.4 MW solar power gen. Kaptai & Offgrid Hatiya	ADB	USD	787,933,988	-	85,158,654	63,652,480	766,427,815
Feasibility Study For Picking Power Plant	ADB 1505 BAN (SF)	SDR	17,043,849	-	3,045,381	1,228,404	15,226,872
Technical Assistance for Compensation to Eligible BPDB Staff	ADB 1505 BAN (SF)	SDR	249,533,431	-	44,586,348	17,984,658	222,931,740
Karnafully Water Power Plant, Unit-3	Italy	EUR	810,394,301	-	88,583,427	75,439,972	797,250,846
Bhola 225 MW power plant	IDB	USD	11,324,224,851	-	1,288,184,528	914,816,479	10,950,856,803
Shajibazar 330 MW Combined Cycle	ECA Financing	USD	11,228,731,368	-	2,830,991,096	704,134,854	9,101,875,125
Bibiyana 400 MW Unit-3	JBIC 10060 (ECA Financing)	J Yean	12,441,085,392	-	2,018,676,056	(429,732,979)	9,992,676,357
Chapainawabganj 100 MW Peaking P							
Sinosure-supported	ECA Financing	USD	2,180,337,981	-	568,066,269	155,084,134	1,767,355,847
Finnvera-supported	ECA Financing	USD	1,981,501,697	-	516,261,371	140,941,211	1,606,181,537
Commercial term loan facility	HSBC (ECA Financing)	USD	-	-	-	-	-
Barapukuria 275 MW Coal Field Thermal Power (3rd Unit)	ECA Financing	USD	11,201,505,162	-	2,598,419,000	813,009,006	9,416,095,168
Gorashal 365 MW CCPP Project	ECA Financing	USD	11,867,849,182	-	2,498,645,254	892,061,530	10,261,265,458



Particulars	Name of Donor	Loan Currency	Balance as on	Disbursement	Repayment due	Exchange rate	Balance as on
			01.07.2023	during the Year	for the Year	Fluctuation	30.06.2024
			BDT	BDT	BDT	BDT	BDT
1	2	3	4	5	6	7	8 = (4+5-6+7)
Sikalbaha 225 MW CCPP Project							
Abu Dhabi Loan No # 1184 dt. 17.11.11	Abu Dhabi 1184	USE Dirhams	2,752,673,456	-	247,886,635	221,966,168	2,726,752,989
Kuwait Fund 823	Kuwait Fund 823	KD	4,244,349,533	-	255,435,804	353,494,941	4,342,408,670
Opec Fund 1448	Opec Fund 1448	USD	2,537,841,289	-	228,571,428	205,017,038	2,514,286,899
Soudi Fund 15/576	Soudi Fund 15/576	SAR	4,572,150,127	-	411,738,486	368,711,701	4,529,123,342
Sub Total of Generation			78,493,038,991	-	13,738,502,637	4,521,782,896	69,276,319,250
Distribution							
05 Town Power Distribution Project							
ADB 1884 BAN (SF)	ADB 1884 BAN (SF)	USD	566,926,884	-	-	-	566,926,884
ADB 1885 BAN (SF)	ADB 1885 BAN (SF)	USD	1,329,799,569	-	-	-	1,329,799,569
System Loss Reduction Pilot Scheme	JBIC BDP 45	YEN	37,784,119	-	36,417,836	(1,366,283)	-
9 Town Power Distribution Project	Norway	NOK	10,829,684	-	11,863,547	1,033,862	(0)
Central Zone Power Distribution Project	JICA BDP-59	YEN	3,732,327,923	-	479,648,802	(134,961,910)	3,117,717,211
Greater Chittagong Power Distribution	K.Fund Loan No.751	KD	426,362,476	-	71,057,315	35,510,030	390,815,190
Solar Street Lighting Programme in city Corporation	ADB 2769BAN,Part B-III	USD	1,387,987,145	-	136,374,030	112,127,190	1,363,740,305
Sub Total of Distribution			7,492,017,801	-	735,361,530	12,342,889	6,768,999,160
Grand Total of Project in Operation			85,985,056,792	-	14,473,864,166	4,534,125,785	76,045,318,411
Total of All Project			146,904,222,039	9,607,574,625	22,288,746,701	9,007,717,215	143,230,767,178
Transferred to current portion			22,492,672,334				23,468,242,359
Difference			(1,500,490,988)				(1,500,490,988)
Loan balance			20,992,181,345				21,967,751,370
			125,912,040,694				121,263,015,808



Loan-wise statement of foreign loan is given as under :
For the Financial Year 2023-2024 as on 30.06.2024

Name of the Project	Name of Donor	Currency	Opening Balance 01 July 2023		Disbursement during the Year 2023-2024 as on 30.06.2024		Repayment due for the Year 2023-2024 as on 30.06.2024		Rate of Interest	Interest due for the Year 2023-2024 as on 30.06.2024		Exc. Rate As on 30.06.2024	Exchange Rate Fluctuation in Taka	Net Outstanding as on 30 June, 2024			
			as per Re-lending terms		FC	LC	FC	LC		FC	LC			FC	LC	FC	LC
			FC	LC													
1	2	3	4	5	6	7	8	9	10	11	12	13	14 = 16 - (5+7-9)	15	16 = (5+7-9)		
ADB 1505 BAN (SF)																	
Feasibility Study For Picking Power Plant	ADB 1505 BAN (SF)	SDR	118,255.60	17,043,848.51			19,709.30	3,045,380.52	0.040	4,741.03	732,560.03	154,5149	1,228,403.70	98,546.30	15,226,871.69		
Technical Assistance for Compensation to Eligible BPDB Sta	ADB 1505 BAN (SF)	SDR	1,731,341.69	249,533,436.50			288,556.95	44,586,348.27	0.040	69,411.78	10,725,154.77	154,5149	17,984,658.11	1,442,784.74	222,931,740.34		
Sub Total			1,849,597.29	266,577,279.02			308,266.25	47,631,728.79			11,457,714.80		19,213,061.80	1,541,331.04	238,158,612.03		
05 Town Power Distribution Project	ADB 1884 BAN (SF)	USD	6,773,320.00	566,926,884.00					0.040			83.7000	-	6,773,320.00	566,926,884.00		
05 Town Power Distribution Project	ADB 1885 BAN (SF)	USD	15,887,689.00	1,329,799,569.30					0.040			83.7000	-	15,887,689.00	1,329,799,569.30		
7.4 MW solar power generation Kaptai & Offgrid Hattya	ADB 2769BAN	USD	7,216,834.48	787,933,988.31			721,683.51	85,158,653.87	0.040	279,934.11	33,032,225.24	118.0000	63,652,480.10	6,495,150.97	766,427,814.54		
Solar Street Lighting Programme in city Corporation	ADB 2769BAN,Part B-III	USD	12,712,833.35	1,387,987,145.49			1,155,712.12	136,374,030.47	0.040	494,644.79	58,368,085.04	118.0000	112,127,190.17	11,557,121.23	1,363,740,305.19		
Sub Total			42,590,676.83	4,072,647,587.10			1,877,395.63	221,532,684.34			91,400,310.29		175,779,670.27	40,713,281.20	4,026,894,573.03		
Grand Total of ADB			44,440,274.12	4,339,224,866.12			2,185,661.88	269,164,413.13			102,858,025.09		194,992,732.07	42,254,612.24	4,265,053,185.06		
System Loss Reduction Pilot Scheme	JBIC BDP 45	YEN	49,146,877.02	37,784,119.05			49,146,877.02	36,417,835.87	0.040	982,937.54	728,356.72	0.7410	(1,366,283.18)	-	-		
Central Zone Power distribution Project	JBIC BDP 59	YEN	4,854,744,957.00	3,732,327,922.94			647,299,327.60	479,648,801.75	0.040	180,498,974.15	133,749,739.84	0.7410	(134,961,999.80)	4,207,445,629.40	3,117,717,211.39		
Grand Total of JBIC			4,903,891,834.02	3,770,112,041.99			696,446,204.62	516,066,637.62			134,478,096.56		(136,328,192.99)	4,207,445,629.40	3,117,717,211.39		
60 MW Shahjibazar PP	KUWAIT	KD	79,105.70	28,236,646.38			79,105.70	30,588,364.02	0.0400	1,582.11	611,767.28	386.6771	2,351,717.64	-	-		
Greater Chittagong Power Distribution	K.Fund Loan No.751	KD	1,194,465.63	426,362,475.76			183,763.56	71,057,315.14	0.0400	42,562.75	16,458,040.55	386.6771	35,510,029.80	1,010,701.67	390,815,190.42		
Sikalaha 225 MW CCFP Project Fund 823	K.Fund Loan No.823	KD	11,890,656.25	4,244,349,522.54			660,592.01	255,435,804.06	0.0200	431,610.91	166,894,956.31	386.6771	353,494,941.38	11,230,064.23	4,342,408,669.85		
Grand Total of Kuwait			13,164,227.58	4,989,448,654.68			923,461.68	357,081,483.22			391,356,688.81		12,240,765.90	4,733,223,860.27			
ECA Financing																	
Khulna 330 MW CCFP	EXIM Bank of China (ECA)	USD	216,588,252.38	23,647,105,394.85	64,184,136.73	7,573,728,134.14	24,441,531.32	2,670,403,445.00			22,154,872.40	118.0000	1,696,611,135.23	256,330,857.79	30,247,041,219.22		
Shajibpur 330 MW Combined Cycle	ECA Financing	USD	102,846,046.60	11,228,731,367.79			25,711,511.64	2,830,991,096.21	0.035	8,818,516.27	970,636,790.20	118.0000	784,134,853.70	77,134,534.96	9,101,875,125.28		
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	USD	4,819,654.38	526,209,865.21						592,099.25	67,537,685.36	118.0000	42,509,351.63	4,819,654.38	568,719,216.84		
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	FORU	28,400,244.92	3,449,931,111.75						2,382,087.99	310,781,752.71	132.7836	321,155,649.60	28,400,244.92	3,771,086,761.36		
Ghorashal 365 MW CCFP Project	ECA Financing	USD	108,699,845.96	11,867,849,181.91			21,739,969.20	2,498,645,254.24	0.035	9,791,670.02	1,123,637,041.90	118.0000	892,061,530.01	86,959,876.76	10,261,265,457.68		
Borspokuris 275 MW Coal Field Thermal Power (3rd Unit)	ECA Financing	USD	102,596,676.70	11,201,505,162.11			22,799,260.02	2,598,419,000.30	0.033	8,952,862.81	1,018,783,497.70	118.0000	813,009,006.43	79,797,416.68	9,416,095,168.24		
Charainawabzari 100 MW Peaking Power Plant																	
Sinosure-supported	ECA Financing	USD	19,970,122.56	2,180,337,981.10			4,992,530.64	568,066,268.52	0.035	1,736,631.86	196,821,064.42	118.0000	155,084,133.98	14,977,591.92	1,767,355,846.56		
Firmvera-supported	ECA Financing	USD	18,148,943.92	1,981,501,697.19			4,537,235.98	516,261,370.91	0.022	1,354,693.43	153,534,096.08	118.0000	140,941,210.65	13,611,707.94	1,606,181,536.92		
Commercial term loan facility	HSBC (ECA Financing)	USD	-	-			-	-	0.050	-	-	118.0000	-	-	-		
Ghorashal Re-Powering 3rd Unit																	
Sinosure-supported	HSBC (ECA Financing)	USD	44,576,380.98	4,866,849,275.40			11,300,000.00	1,245,830,352.05	0.035	3,909,665.26	431,129,296.75	118.0000	305,594,032.30	33,276,380.98	3,926,612,955.64		
SERV-Supported	HSBC (ECA Financing)	USD	48,409,172.75	5,274,395,480.77			13,700,000.00	1,510,431,488.77	0.021	3,558,165.98	392,368,526.37	118.0000	319,918,392.42	34,609,172.75	4,083,882,384.42		
MIGA-Supported	HSBC (ECA Financing)	USD	53,927,866.97	5,887,835,781.38			8,296,582.62	914,702,163.39	0.024	4,009,860.86	442,178,134.87	118.0000	411,348,495.31	45,631,204.35	5,384,482,113.30		
Bibiyan 400 MW Unit-3	JBIC 10060 (ECA Financing)	J Yen	16,182,473,194.00	12,441,085,391.55			2,697,080,000.00	2,018,676,056.00	0.024	366,799,961.00	275,011,809.97	0.7410	(429,732,978.79)	13,485,393,194.00	9,992,676,356.75		
Grand Total of ECA Financing			16,931,356,322.12	94,553,337,691.00		7,573,728,134.14	17,372,426,495.40			7,700,709,667.74			5,372,634,812.47	14,160,941,837.43	90,127,274,142.21		
Karnafally 3rd Unit.	USAID	USD	2,451,426.43	267,646,738.14			200,546.91	23,664,535.38	0.020	47,023.07	5,548,721.82	118.0000	21,621,581.15	2,250,879.52	265,603,783.91		
9 Town Power Distribution Project	Norway	NOK	1,066,827.33	10,829,684.25			1,066,827.33	11,863,546.61	0.040	21,336.55	237,270.93	11.1204	1,033,862.36	(0.00)	(0.00)		
Karnafally Water Power Plant, Unit-3	Italy	EUR	6,671,262.67	810,394,300.94			667,126.27	88,583,427.34	0.040	253,507.98	33,661,702.39	132.7836	75,439,972.49	6,004,136.40	797,250,846.08		
Pre-Payment Metering (Cumilla & Mymensingh Zones)	KfW BMZ : 2007 66 626	EUR	1,627,743.14	197,730,749.58			85,670.69	11,375,662.87	0.040	62,725.03	8,328,855.20	132.7836	18,406,845.03	1,542,072.45	204,761,931.73		
Bhula 225 MW power plant	IDB	USD	103,720,689.24	11,324,224,851.39			10,916,818.03	1,288,184,527.88	0.040	4,125,061.76	486,757,287.90	118.0000	914,816,479.11	92,803,871.21	10,950,856,802.62		
Sikalaha 225 MW CCFP Project Fund No 1184	Abu Dhabi 1184	UAE Dir	92,128,983.94	2,752,673,456.24			7,677,408.66	247,886,635.38	0.040	3,372,170.29	108,879,959.95	32.2878	221,961,168.25	84,451,495.27	2,726,752,989.12		
Sikalaha 225 MW CCFP Project Fund No 1448P	Opec Fund 1448	USD	33,244,562.09	2,537,841,289.32			1,937,046.00	228,571,428.00	0.040	864,400.55	101,999,264.72	118.0000	205,017,037.66	21,307,516.00	2,514,286,898.98		
Sikalaha 225 MW CCFP Project Fund No 150576	Saudi Fund 150576	SAR	156,300,000.23	4,572,150,126.84			13,025,000.02	411,738,485.61	0.040	5,812,361.65	183,736,889.14	31.6114	368,711,700.55	143,275,000.21	4,529,123,341.79		
Smart Prepayment Metering Project in Distribution Zones of Ghorashal Re-Powering 4th Unit	ADB 2769BAN	USD	3,575,301.14	390,351,378.47	11,622,189.73	1,311,905,495.62			0.006	411,606.04	48,569,512.99	118.0000	91,047,048.57	15,197,490.87	1,793,303,922.66		
Ghorashal Re-Powering 4th Unit	IDA-5758-BD	SDR	115,722,474.38	16,678,756,209.74	5,092,396.45	721,940,995.65			0.040	4,515,744.97	697,749,881.75	154.5149	1,267,000,479.72	111,352,097.84	17,205,558,262.26		
Grand Total			39,542,598,784.90	4,232,448,784.90		2,033,846,491.27		3,774,007,671.92			1,675,469,346.81		3,185,061,174.90	40,987,498,779.15			
Total of All Loan			146,904,222,038.70	1,466,904,222,038.70		9,607,574,625.41		22,288,746,701.30			9,797,479,000.33		9,007,717,315.27	143,230,767,178.08			



**Project-wise statement of foreign loan is given as under :
For the Financial Year 2023-2024 as on 30.06.2024**

Name of the Project	Name of Donor	Currency	Opening Balance 01 July 2023 as per Retending terms		Disbursement during the Year 2023-2024 as on 30.06.2024		Repayment due for the Year 2023-2024 as on 30.06.2024		Rate of Interest	Interest due for the Year 2023-2024 as on 30.06.2024		Exchange Rate 30.06.2024	Exchange rate Fluctuation in Taka	Net Outstanding as on 30 June, 2024		
			FC	LC	FC	LC	FC	LC		FC	LC			FC	LC	
			4	5	6	7	8	9		11	12			15	16 = (5+7-9)	
Generation																
Khulna 330 MW CCPP	EXIM Bank of China (ECA)	USD	216,588,252.38	23,647,105,394.85	64,184,136.73	7,573,728,134.14	24,441,531.32	2,670,403,445.90	-	22,154,872.40	2,318,889,971.40	118.00	1,696,611,135.23	256,330,857.79	30,247,041,219.22	
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	USD	4,819,654.38	526,209,865.21	-	-	-	-	-	592,099.25	67,537,685.36	118.00	42,509,351.63	4,819,654.38	568,719,216.84	
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	EUR	28,400,244.92	3,449,931,111.75	-	-	-	-	-	2,382,087.99	310,781,752.71	132.78	321,155,649.60	28,400,244.92	3,771,086,761.36	
Ghorashal Re-Powering 3 rd Unit																
Sinosure-supported	HSBC (ECA Financing)	USD	44,576,380.98	4,866,849,275.40	-	-	-	-	0.04	-	-	118.00	-	33,276,380.98	3,926,612,955.64	
SERV-Supported	HSBC (ECA Financing)	USD	48,309,172.75	5,274,395,480.77	-	-	-	-	0.02	-	-	118.00	-	4,083,882,384.42		
MIGA-Supported	HSBC (ECA Financing)	USD	53,927,786.97	5,887,835,781.38	-	-	-	-	0.02	-	-	118.00	-	45,631,204.35	5,384,482,113.30	
Ghorashal Re-Powering 4th Unit IDA-5758-BD	IDA-5758-BD	SDR	115,722,474.38	16,678,756,209.74	5,092,396.45	721,940,995.65	9,462,772.99	1,462,139,422.84	0.04	4,515,744.97	697,749,881.75	116.54	1,267,000,479.72	111,352,097.84	17,205,558,262.26	
Sub Total of Generation			60,331,083,119.10			8,295,669,129.79		4,132,542,867.84			3,394,959,291.22		3,327,276,616.19		65,187,382,913.03	
Grand Total of On going Project				60,331,083,119.10		8,295,669,129.79		4,132,542,867.84			3,394,959,291.22		3,327,276,616.19		65,187,382,913.03	
Generation																
Karnafully 3rd Unit	USAID	USD	2,451,426.43	267,646,738.14	-	-	200,546.91	23,664,535.38	0.02	47,023.07	5,548,721.82	118.00	21,621,581.15	2,250,879.52	265,603,783.91	
60 MW Shahjibazar PP	KUWAIT	KD	79,105.70	38,588,646.38	-	-	79,105.70	38,588,646.02	0.04	1,582.11	611,767.28	386.68	2,351,717.64	-	-	
7.4 MW solar power gen. Kaptai & Offgrid Hatisa	ADB	USD	7,216,834.48	787,933,988.31	-	-	721,683.51	85,158,653.87	0.04	279,934.11	33,832,225.24	118.00	63,652,480.10	6,495,150.97	766,427,814.54	
Feasibility Study For Picking Power Plant	ADB 1505 BAN (SF)	SDR	118,255.60	17,043,848.51	-	-	19,709.30	3,045,380.52	0.04	4,741.03	732,560.03	154.51	1,228,403.70	98,546.30	15,226,871.69	
Technical Assistance for Compensation to Eligible BPDB Staff	ADB 1505 BAN (SF)	SDR	1,731,341.69	249,533,430.50	-	-	288,556.95	44,586,348.27	0.04	69,411.78	10,725,154.77	154.51	17,984,658.11	1,442,784.74	222,931,740.34	
Karnafully Water Power Plant, Unit-3	Italy	EUR	6,671,262.67	810,394,300.94	-	-	667,126.27	88,580,427.34	0.04	253,507.98	33,661,702.39	132.78	75,439,972.49	6,004,136.40	797,250,846.08	
Bhola 225 MW power plant	IDB	USD	103,720,689.24	11,324,224,851.39	-	-	10,916,818.03	1,288,184,527.88	0.04	4,125,061.76	486,757,287.90	118.00	914,816,479.11	92,803,871.21	10,950,856,302.62	
Shajibazar 330 MW Combined Cycle	ECA Financing	USD	102,846,046.60	11,228,731,367.79	-	-	25,711,511.64	2,830,991,096.21	0.04	8,818,516.27	970,036,790.20	118.00	704,134,853.70	77,134,534.96	9,101,875,125.28	
Ghorashal Re-Powering 3 rd Unit																
Sinosure-supported	HSBC (ECA Financing)	USD	-	-	-	-	11,300,000.00	1,245,830,352.05	0.04	3,989,665.26	431,129,296.75	118.00	305,594,032.30	-	-	
SERV-Supported	HSBC (ECA Financing)	USD	-	-	-	-	13,700,000.00	1,510,431,488.77	0.02	3,558,165.98	392,368,526.37	118.00	319,918,392.42	-	-	
MIGA-Supported	HSBC (ECA Financing)	USD	-	-	-	-	8,296,582.62	914,702,163.39	0.02	4,009,860.86	442,179,134.87	118.00	411,348,495.31	-	-	
Bibiyana 400 MW Unit-3	JBIC 10060 (ECA Financing)	J Yen	16,182,473,194.00	12,441,085,391.55	-	-	2,697,080,000.00	2,918,676,056.00	0.02	366,799,961.00	275,011,809.97	0.74	(429,732,978.79)	13,485,393,194.00	9,992,676,356.75	
Chapainawabganj 100 MW Peaking P																
Sinosure-supported	ECA Financing	USD	19,970,122.56	2,180,337,981.10	-	-	4,992,530.64	568,066,268.52	0.04	1,736,631.86	196,821,064.42	118.00	155,084,133.98	14,977,591.92	1,767,355,846.56	
Finvera-supported	ECA Financing	USD	18,148,943.92	1,981,501,697.19	-	-	4,537,235.98	516,261,370.91	0.02	1,354,693.43	153,534,096.08	118.00	140,941,210.65	13,611,707.94	1,606,181,536.92	
Commercial term loan facility	HSBC (ECA Financing)	USD	-	-	-	-	-	-	0.05	-	-	118.00	-	-	-	
Barapukuria 275 MW Coal Field Thermal Power (3rd Unit)	ECA Financing	USD	102,596,676.70	11,201,505,162.11	-	-	22,799,260.02	2,598,419,000.30	0.03	8,952,862.81	1,018,783,497.70	118.00	813,009,006.43	79,797,416.68	9,416,095,168.24	
Ghorashal 365 MW CCPP Project	ECA Financing	USD	108,699,845.96	11,867,849,181.91	-	-	21,739,969.20	2,498,645,254.24	0.04	9,791,670.02	1,123,637,041.90	118.00	892,061,530.01	86,959,876.76	10,261,265,457.68	
Silkhaha 225 MW CCPP Project																
Abu Dhabi Loan No 1184 dt. 17.11.11	Abu Dhabi 1184	USE Dh	92,128,903.94	2,752,673,456.24	-	-	7,677,408.66	247,886,435.38	0.04	3,372,170.29	108,879,959.95	32.29	221,966,168.25	84,451,495.27	2,726,752,989.12	
Kuwait Fund 823	Kuwait Fund 823	KD	11,890,656.25	4,244,349,532.54	-	-	660,592.01	255,435,804.06	0.02	431,610.91	166,894,056.31	386.68	353,494,941.38	11,230,064.23	4,342,408,669.85	
Opec Fund 1448	Opec Fund 1448	USD	23,244,562.09	2,537,841,289.32	-	-	1,937,046.00	228,571,128.00	0.04	864,400.55	101,999,264.72	118.00	205,017,037.66	21,307,516.09	2,514,286,898.98	
Saudi Fund 15/576	Saudi Fund 15/576	SAR	156,300,000.23	4,572,150,126.84	-	-	13,025,000.02	411,738,485.61	0.04	5,812,361.65	183,736,889.14	31.61	368,711,700.55	143,275,000.21	4,529,123,341.79	
Sub Total of Generation				78,493,038,990.76			17,409,466,640.73				6,136,079,847.84		5,558,643,816.13		69,276,319,250.35	
Distribution																
05 Town Power Distribution Project																
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	
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	
System Loss Reduction Pilot Scheme	JBIC BDP 45	YEN	49,146,877.02	37,784,119.05	-	-	49,146,877.02	36,417,835.87	0.04	982,937.54	728,356.72	0.74	(1,366,283.18)	-	(0.00)	
9 Town Power Distribution Project	Norway	NOK	1,066,827.33	10,829,684.25	-	-	1,066,827.33	11,863,546.61	0.04	21,336.55	237,270.93	11.12	1,033,862.36	-	(0.00)	
Central Zone Power Distribution Project	JICA BDP-59	YEN	4,854,744,957.00	3,732,327,922.94	-	-	647,299,327.60	479,648,901.75	0.04	180,498,974.15	133,749,739.84	0.74	(134,961,909.80)	4,207,445,629.40	3,117,717,211.39	
Greater Chittagong Power Distribution	K Fund Loan No.751	KD	1,194,465.63	426,362,475.76	-	-	183,763.96	71,057,315.14	0.04	42,562.75	16,458,040.55	386.68	35,510,029.80	1,010,701.67	398,815,190.42	
Pre-Payment Metering (Camilla & Mymensingh Zones)	KFW BMZ : 2007 66 626	EUR	1,627,743.14	197,730,749.58	-	-	85,670.69	11,375,662.87	0.04	62,725.03	8,328,855.20	132.78	18,406,845.03	1,542,072.45	204,761,931.73	
Smart Prepayment Metering Project in Distribution Zones of BPDB	ADB 2769BAN	USD	3,575,301.14	390,351,378.47	11,622,189.73	1,311,995,495.62	-	-	0.01	411,606.04	48,569,512.99	118.00	91,047,048.57	15,197,490.87	1,793,303,922.66	
Solar Street Lighting Programme in city Corporation	ADB 2769BAN,Part B-III	USD	12,712,833.35	1,387,987,145.49	-	-	1,155,712.12	136,374,030.47	0.04	494,644.79	58,368,085.04	118.00	112,127,190.17	11,557,121.23	1,363,740,305.19	
Sub Total of Distribution				8,000,099,928.85			1,311,995,495.62	746,737,192.72			266,439,861.27		121,796,782.95		8,767,065,014.70	
Grand Total of Project in Operation				86,573,138,919.60			13,111,995,495.62	18,156,203,833.45			6,402,519,709.11		5,680,438,959.08		78,043,384,265.04	
Total of All Project				146,904,222,038.70			9,607,574,625.41	22,288,746,701.30			9,797,479,000.33		9,007,717,215.27		143,230,767,178.08	



Schedule-M

Bangladesh Power Development Board
Schedule of Loan from Power Sector Development Fund (PSDF)
As at 30 June 2024

Sl.No.	Name of the project	Balance as on 01.07.2023	Loan drawn during the year	Principal due/Payment for the year	Refund to PSDF	Balance as on 30.06.2024
		Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(3+4-5-6)
A	Completed Projects (Generation):					
1	Bibiyana 400 MW (South)	16,332,237,127		1,633,223,712		14,699,013,415
2	Conversion of Sylhet 150 MW P/S	7,727,279,151		594,406,089		7,132,873,062
	Total Completed Projects (Generation)	24,059,516,278	-	2,227,629,801	-	21,831,886,477
B	Ongoing Project (Generation):					
1	100 MW Shahajibazar P/S	5,544,731,141		461,650,929		5,083,080,212
2	400 MW CCPC,Rawzan	-				-
	Total Ongoing Project (Generation):	5,544,731,141	-	461,650,929	-	5,083,080,212
C	Loan to Organization:					
	Loan to BPDB	74,000,000,000	29,579,900,000	1,000,000,000		102,579,900,000
	Total Loan	74,000,000,000	29,579,900,000	1,000,000,000		102,579,900,000
	Total (A+B+C):	103,604,247,419	29,579,900,000	3,689,280,730		129,494,866,689
D	Current Maturity of Loan	(2,689,280,730)	2,689,280,730	2,689,280,730		(2,689,280,730)
E	Remittances to Regional Accounting Office	-	-	-		-
	Loan balance	100,914,966,689	32,269,180,730	6,378,561,459	-	126,805,585,959



Bangladesh Power Development Board
Schedule of Property, Plant & Equipment (PPE) (As per Accounts base)
As at 30 June 2024

PARTICULARS	COST & REVALUED					Rate of Dep. (%)	DEPRECIATION						Written Down Value (WDV) as on 30 June 2024
	Balance as on 30 June 2023	Adjustment for PDSO Rajshahi Zone project reverse capitalization	Addition during the year	Disposal/ Adjustment during the year	Balance as on 30 June 2024		Balance as on 30 June 2023	Adjustment for PDSO Rajshahi Zone project reverse capitalization	Previous Year Adjustment on IVVR Phase 2 Valuation	Charge during the year	Adjustment during the year	Balance as on 30 June 2024	
	Taka	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka	Taka	
GENERATION	610,671,274,312	-	54,332,517,873	-	665,003,792,185		233,742,263,789	-	-	19,152,464,381	-	252,894,728,170	412,109,064,015
LAND	93,386,525,620	-	45,038,873	-	93,431,564,493	-	-	-	-	-	-	93,431,564,493	93,431,564,493
BUILDING	33,872,196,901	-	573,531,230	-	34,445,728,132	3.20%	15,826,728,541	-	1,093,086,801	-	-	16,919,815,342	17,525,912,790
PLANT & MACHINERY	422,176,736,510	-	53,697,828,923	-	475,874,565,432	3.20%	179,602,205,179	-	14,368,820,831	-	-	193,971,026,010	281,903,539,422
PLANT & MACHINERY - ENGINE	59,863,001,251	-	-	-	59,863,001,251	6.00%	37,217,664,483	-	3,591,780,075	-	-	40,809,444,558	19,053,556,694
VEHICLES	1,011,207,936	-	8,999,808	-	1,020,207,744	9.00%	933,116,370	-	87,091,374	-	-	1,020,207,744	-
FURNITURE	361,606,093	-	7,119,039	-	368,725,132	3.20%	162,549,216	-	11,685,300	-	-	174,234,516	194,490,617
TRANSMISSION :	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	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
DISTRIBUTION :	285,252,827,030	(9,198,300,000)	2,807,281,316	-	278,861,808,346		96,374,311,292	(416,146,579)	-	5,797,575,327	-	101,755,740,039	177,106,068,307
LAND	98,531,459,929	(216,845,857)	-	-	98,314,614,072	-	-	-	-	-	-	98,314,614,072	98,314,614,072
BUILDING	4,947,796,960	(1,029,124,821)	35,261,391	-	3,953,933,530	3.20%	1,981,880,697	(49,397,991)	-	125,961,691	-	2,058,444,396	1,895,489,134
PLANT & MACHINERY	180,115,740,584	(7,921,538,837)	2,758,460,598	-	174,952,662,344	3.20%	93,220,114,739	(362,850,050)	-	5,554,349,825	-	98,411,614,515	76,541,047,830
VEHICLES	1,148,195,537	(27,822,932)	-	-	1,120,372,605	9.00%	1,011,024,779	(3,756,096)	-	100,833,534	-	1,108,102,218	12,270,387
FURNITURE	509,634,020	(2,967,553)	13,559,327	-	520,225,794	3.20%	161,291,077	(142,443)	-	16,430,276	-	177,578,911	342,646,884
GENERAL :	74,734,743,617	-	525,031,879	-	75,259,775,496		10,471,871,263	-	-	671,724,233	-	11,143,595,495	64,116,180,002
LAND	55,720,035,061	-	-	-	55,720,035,061	-	-	-	-	-	-	55,720,035,061	55,720,035,061
BUILDING	16,115,974,011	-	394,322,966	-	16,510,296,977	3.20%	8,834,895,282	-	522,020,336	-	-	9,356,915,618	7,153,381,360
PLANT & MACHINERY	795,003,660	-	88,666,853	-	883,670,513	3.20%	110,096,165	-	26,858,787	-	-	136,954,952	746,715,561
VEHICLES	1,285,701,244	-	-	-	1,285,701,244	9.00%	1,189,705,755	-	95,995,489	-	-	1,285,701,244	-
COMPUTER	100,628,138	-	-	-	100,628,138	3.20%	49,099,016	-	3,220,100	-	-	52,319,116	48,309,022
FURNITURE	717,401,504	-	42,042,060	-	759,443,564	3.20%	288,075,045	-	23,629,521	-	-	311,704,566	447,738,998
Total as on 30 June 2024	1,023,780,747,193	(9,198,300,000)	57,664,831,068	-	1,072,247,278,261		361,377,929,530	(416,146,579)	-	25,621,763,940	-	386,583,546,891	685,663,731,370
Total as on 30 June 2023	1,019,064,781,524	-	4,715,965,669	-	1,023,780,747,193		336,443,008,239	-	-	24,934,921,291	-	361,377,929,530	662,402,817,662

Accounting Base WDV as on 30.06.2023

Cost as on 30.06.2023	1,023,780,747,193
Less: Land	250,138,448,922
	773,642,298,270
Less: Accumulated depreciation	361,377,929,530
	412,264,368,740

Accounting base WDV as on 30.06.2024

Cost as on 30.06.2024	1,072,247,278,261
Less: Land	249,966,641,939
	822,280,636,322
Less: Accumulated depreciation	386,583,546,891
	435,697,089,431



Bangladesh Power Development Board
Schedule of depreciation on Property, Plant & Equipment (PPE) (As per tax base)
As at 30 June 2024

PARTICULARS	WDV, ADDITION & ADJUSTMENT					Rate of Tax Dep. (%)	DEPRECIATION					Written Down Value (WDV) as on 30 June 2024	
	Written Down Value (WDV) as on 30 June 2023	Adjustment for PDS project Rajshahi Zone reverse capitalization	Addition as per accounting during the year	Addition as per income tax laws during the year	Total allowable Value as on 30 June 2024 for charging depreciation for tax purpose		Adjustment for PDS project Rajshahi Zone reverse capitalization	Charge during the year		Total chargeable depreciation during the year for tax purpose			
	Taka	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka		
GENERATION	276,013,765,175	-	54,332,517,873	54,332,517,873	330,346,283,048					23,691,471,856	-	23,691,471,856	306,654,811,193
LAND	93,386,525,620	-	45,038,873	45,038,873	93,431,564,493	-	-	-	-	-	-	-	93,431,564,493
BUILDING	14,487,550,347	-	573,531,230	573,531,230	15,061,081,578	10%	-	-	-	1,506,108,158	-	1,506,108,158	13,554,973,420
PLANT & MACHINERY	149,024,721,381	-	53,697,828,923	53,697,828,923	202,722,550,303	10%	-	-	-	20,272,255,030	-	20,272,255,030	182,450,295,273
PLANT & MACHINERY - ENGINE	18,769,262,465	-	-	-	18,769,262,465	10%	-	-	-	1,876,926,247	-	1,876,926,247	16,892,336,219
VEHICLES	171,627,938	-	8,999,808	8,999,808	180,627,746	10%	-	-	-	18,062,775	-	18,062,775	162,564,971
FURNITURE	174,077,425	-	7,119,039	7,119,039	181,196,464	10%	-	-	-	18,119,646	-	18,119,646	163,076,818
TRANSMISSION :	32,332,419,044	-	-	-	32,332,419,044					-	-	-	32,332,419,044
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
DISTRIBUTION :	153,412,430,776	(7,053,285,031)	2,807,281,316	2,807,281,316	149,166,427,060					4,987,773,698	-	4,987,773,698	144,178,653,362
LAND	98,531,459,929	(216,845,857)	-	-	98,314,614,072	-	-	-	-	-	-	-	98,314,614,072
BUILDING	2,792,792,350	(879,901,722)	35,261,391	35,261,391	1,948,152,019	5%	-	-	-	97,407,601	-	97,407,601	1,850,744,418
PLANT & MACHINERY	51,534,736,819	(5,934,101,224)	2,758,460,598	2,758,460,598	48,359,096,193	10%	-	-	-	4,835,909,619	-	4,835,909,619	43,523,186,574
VEHICLES	247,035,242	(20,032,511)	-	-	227,002,731	10%	-	-	-	22,700,273	-	22,700,273	204,302,458
FURNITURE	306,406,435	(2,403,718)	13,559,327	13,559,327	317,562,044	10%	-	-	-	31,756,204	-	31,756,204	285,805,840
GENERAL :	63,076,635,070	-	525,031,879	525,031,879	63,601,666,949					470,936,640	-	470,936,640	63,130,730,309
LAND	55,720,035,061	-	-	-	55,720,035,061	-	-	-	-	-	-	-	55,720,035,061
BUILDING	5,997,486,641	-	394,322,966	394,322,966	6,391,809,607	5%	-	-	-	319,590,480	-	319,590,480	6,072,219,127
PLANT & MACHINERY	733,449,399	-	88,666,853	88,666,853	822,116,252	10%	-	-	-	82,211,625	-	82,211,625	739,904,627
VEHICLES	221,990,497	-	-	-	221,990,497	10%	-	-	-	22,199,050	-	22,199,050	199,791,448
COMPUTER	15,759,544	-	-	-	15,759,544	25%	-	-	-	3,939,886	-	3,939,886	11,819,658
FURNITURE	387,913,927	-	42,042,060	42,042,060	429,955,987	10%	-	-	-	42,995,599	-	42,995,599	386,960,389
Total as on 30 June 2024	524,835,250,065	(7,053,285,031)	57,664,831,068	57,664,831,068	575,446,796,102					29,150,182,193	-	29,150,182,193	546,296,613,909
Total as on 30 June 2023	546,815,936,271	-	4,715,965,669	4,715,965,669	551,531,901,940					26,696,651,875	-	26,696,651,875	524,835,250,065
Tax base WDV as on 30.06.2023	524,835,250,065												
Total WDV as on 30.06.2023	524,835,250,065												
Less: Land	250,138,448,922												
	274,696,801,143												
Tax base WDV as on 30.06.2024													
Total WDV as on 30.06.2024													546,296,613,909
Less: Land													249,966,641,939
													296,329,971,970



BANGLADESH POWER DEVELOPMENT BOARD
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SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
A. External Finance-Revenue						
IPP Company						
1	Meghnaghat Power Ltd	6,789,345,758	2,133,107,397	13,187,351,320	17,843,589,680	
2	Haripur Power Ltd	4,690,312,390	2,351,184,656	3,871,234,143	6,210,361,877	
3	Rural Power Co. Ltd	2,812,474,937	2,171,836,826	6,101,347,630	6,741,985,741	
4	RPCL 52 MW Gazipur	3,318,735,881	2,788,585,612	1,962,669,472	2,492,819,741	
5	RPCL 25 MW Rawjan	1,769,727,282	1,223,884,871	1,409,739,525	1,955,581,936	
6	RPCL-105MW Gazipur	9,233,021,918	6,366,645,261	6,709,884,206	9,576,260,863	
7	Regent Energy & Power Ltd.	1,146,674,430	1,976,291,603	2,045,431,191	1,215,814,018	
8	Regent Power Limited	241,480,517	335,146,412	556,899,472	463,233,576	
9	Baraka Patenga Power Ltd.	1,328,397,138	2,693,257,046	2,028,222,850	663,362,942	
10	Karnaphuli Power Ltd	5,032,239,546	8,262,750,612	6,243,777,481	3,013,266,414	
11	Baraka Shikalbaha Power Ltd, 105 MW	2,951,330,126	6,652,538,210	5,313,189,953	1,611,981,869	
12	HF Power Company Limited	2,116,340,192	6,928,830,777	6,305,415,677	1,492,925,092	
13	United Ashgonj Energy limited	2,769,240,924	2,669,194,913	4,680,811,174	4,780,857,185	
14	United Power Company Limited (Old UPGD)	225,513,543	505,699,362	607,328,738	327,142,920	
15	Sajarhanullah Power Generation Co. Ltd.	163,720,139	234,475,449	403,831,171	333,075,861	
16	United Anawara 300 MW	8,769,366,284	19,258,169,752	13,886,459,057	3,397,655,589	
17	United Jamalpur Power Ltd. 200 MW	4,496,239,748	11,256,563,617	8,387,156,735	1,626,832,866	
18	United Mymensingh Power Ltd. 200 MW	6,885,246,772	14,491,039,492	10,951,695,534	3,345,902,814	
19	EPV Chittagong Limited	838,169,648	2,660,278,206	2,645,365,575	823,257,017	
20	Feni Lanka Power Limited	2,809,794,727	8,948,335,938	8,480,815,722	2,342,274,511	
21	Lakdhanavi Bangla Power (52.2MW)	1,073,978,542	4,451,932,328	4,053,605,487	675,651,700	
22	Rajlanka Power Co. Ltd.	577,158,041	1,237,067,552	845,439,311	185,529,800	
23	Midland East Power Co. Ltd.	3,842,803,921	7,571,229,949	5,464,206,819	1,735,780,791	
24	Midland Power Co. Ltd.	911,221,841	1,315,597,783	1,973,588,150	1,569,212,208	
25	Desh Energy Chandpur Co.Ltd.	4,463,694,211	13,095,578,968	9,223,791,795	591,907,038	
26	Acron Infrastructure Services Unit-2 Limited	3,213,048,574	6,341,214,187	4,814,229,408	1,686,063,795	
27	Acom Infracture Services Unit-3 Ltd	3,917,121,762	6,703,297,735	4,694,186,768	1,908,010,796	
28	Paramount BTrac Energy Limited. , Bagabari, Sirajganj (200MW)	2,829,960,925	4,607,740,936	3,986,934,055	2,209,154,045	



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SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
29	Bangla Track Power Company Ltd.	1,841,389,081	1,925,274,829	792,049,431	708,163,682	
30	Bangla Track Power Company Ltd.-Unit-2	954,518,418	859,960,388	241,853,689	336,411,719	
31	Zodiac Power Ctg Limited,	1,619,008,088	3,996,697,841	3,111,876,184	734,186,431	
32	Confidence Power Rangpur Ltd.- Rangpur	3,573,005,709	7,815,756,012	6,453,942,714	2,211,192,411	
33	Confidence Power Bogra Unit-I Ltd.	3,418,942,954	6,449,977,992	5,819,386,142	2,788,351,103	
34	Confidence Power Bogra Unit-II Ltd.	3,517,838,724	6,853,940,996	6,075,475,987	2,739,373,715	
35	Banco Energy Generation Ltd.	1,541,311,592	2,980,892,744	2,745,703,155	1,306,122,003	
36	Doreen Power Generations & Systems Ltd, Feni	337,253,849	704,705,503	463,542,813	96,091,159	
37	Doreen Power Generations & Systems Ltd, Tangail	330,330,799	573,667,344	314,375,888	71,039,342	
38	Dhaka Southern Power Limited	1,650,219,890	3,115,041,286	2,688,367,116	1,223,545,719	
39	Dhaka Northern Power Limited	1,527,444,666	3,222,338,876	2,683,259,327	988,365,117	
40	ACE Alliance Power Ltd(149MW)	4,023,171,601	10,009,187,034	9,846,377,877	3,860,362,444	
41	Summmmit Purbanchal Power Ltd.	653,275,339	841,452,147	1,445,834,652	1,257,657,844	
42	Simmit Bibiyana II Power Company Ltd	5,529,023,023	7,657,069,072	12,618,603,167	10,490,557,118	
43	Summit Barisal Power Ltd	1,686,628,797	4,390,948,138	4,664,967,072	1,960,647,731	
44	Summit Narayanganj Power Ltd Unit-II	1,639,507,525	3,412,387,754	3,609,758,884	1,836,878,655	
45	Summit Gazipur II Power Ltd	8,314,106,454	16,429,941,949	15,239,905,376	7,124,069,881	
46	Summit Meghnaghat Power Ltd.	7,480,368,071	9,522,119,521	10,523,927,364	8,482,175,914	
47	Aggreko Energy Solution Ltd 100 MW, Aorahati	1,542,381,229	2,521,922,183	1,958,399,849	978,858,895	
48	Aggreko Power Solution Ltd 100 MW, Bhahmangoan	1,345,984,341	1,261,121,692	1,337,549,158	1,422,411,807	
49	Kushiara Power Company Ltd.	1,846,745,904	3,858,125,070	5,423,511,167	3,412,132,001	
50	APR Energy 300 MW	4,069,879,291	11,224,726,317	7,154,847,026	0	
51	PowerPac Muturia-Jamalpur	-	4,378,128	5,603,642	1,225,514	
52	Bangladesh-China Power Company (Pvt) Ltd 1320MW	56,069,455,309	110,663,093,323	89,272,439,727	34,678,801,713	
53	Orion Power Sonargaom Limited	3,365,717,167	6,322,842,620	5,770,185,763	2,813,060,310	
54	Orion Power Rupsha Limited (OPRL).Khulna (105 MW)	2,139,096,015	4,981,426,936	4,835,955,072	1,993,624,151	
55	Digital Power & Associates Ltd.	2,733,142,366	5,383,769,588	5,285,379,024	2,634,751,802	
56	Sinha Peoples Energy Limited	-	-	-	-	
57	Sembcorp NWPC Ltd (Sirajganj 281.991 MW)	8,208,788,015	11,422,426,406	16,884,204,103	13,670,565,712	
58	Sympa Solar Power Ltd	84,583,616	172,619,363	181,582,464	93,546,717	



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SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
59	ENGREEN Solar	48,470,028	83,412,308	82,360,102	47,417,822	
60	Technaf Solartech Energy Limited (20 MW)	242,831,660	463,746,085	575,639,808	354,725,383	
61	Manikgonj Power Generations Limited, 162 MW	3,880,211,199	8,248,363,723	7,855,896,869	3,487,744,345	
62	HDFC SinPower Ltd. (50 MW)	711,281,554	1,560,281,475	1,705,133,620	856,133,699	
63	Anlima Energy Limited. (116 MW)	5,377,791,610	10,841,698,474	5,463,906,864	0	
64	United Payra 150 MW	3,164,364,324	7,257,966,130	4,807,878,001	714,276,195	
65	Spectra Solar Park	396,758,792	753,222,026	934,734,068	578,270,834	
66	Tangail Palli Power Generation Ltd. (22 MW)	992,745,535	2,111,371,589	1,378,954,156	260,328,102	
67	Nutan Bidyut (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	3,100,773,267	4,048,544,776	10,040,381,978	9,092,610,469	
68	Bhairob Power Limited (54.50 MW)	1,884,569,221	4,464,372,901	3,309,421,466	729,617,786	
69	Bangladesh Petroleum Corporation (BPC)	627,674,783			627,674,783	
70	Chandpur Power Generation Ltd. (115 MW)	4,028,142,795	8,035,672,589	6,788,832,090	2,781,302,295	
71	EPV Thakurgaon Limited (115 MW)	3,730,045,470	9,003,438,300	6,394,148,977	1,120,756,148	
72	Kanchan Purbchal Power Generations Limited, 55 MW	1,757,834,274	3,881,589,462	2,621,595,287	497,840,099	
73	KEPZ 9.8MW Solar	-			-	
74	ERBL 100MW , Mongla	1,602,918,741	2,417,594,900	2,703,496,118	1,888,819,960	
75	Barisal Electric Power Company Limited	10,739,784,052	18,574,696,395	15,609,284,985	7,774,372,642	
76	Teesta Solar Limited (200MW)	2,696,250,285	5,622,462,407	5,878,785,933	2,952,573,811	
77	Intraco Solar Power Limited 30MW	683,222,893	1,249,999,323	1,052,853,086	486,076,656	
78	B-R Powergen Ltd., Mirersarai	1,444,470,473	3,981,205,497	5,713,480,196	3,176,745,172	
79	Bangladesh India Friendship Power Company (Pvt) Ltd. 1320MW	6,217,546,176	36,269,953,129	42,982,734,639	12,930,327,686	
80	Desh Energy Hatiya Power Company Limited (5MW)	150,996,668	465,627,198	466,283,814	151,653,285	
81	SS Power I Limited	-	37,967,397,271	49,089,448,183	11,122,050,912	
82	SFL Unique Nebras Meghnaghat Power PLC	-	500,000,000	7,879,578,175	7,379,578,175	
83	US-DK Green Energy (BD) Ltd. (60 MW)	-	-	462,373,641	462,373,641	
84	Coal Power Generation Company Bangladesh Limited	-	-	17,374,637,505	17,374,637,505	
85	Summit Meghnaghat II Power Company Limited	-	-	4,307,421,035	4,307,421,035	
Sub-Total		273,738,161,346	565,611,902,460	573,762,732,851	281,888,991,737	



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SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
Rental & Quick Rental Power Company						
1	Energyprima Limited, Kumargaon	45,246,333			45,246,333	
2	Venture Energy Resources Ltd,	777,238,292	536,207,684	915,157,765	1,156,188,373	
3	GBB Power Limited	546,782,920	530,865,852	-	15,917,068	
4	Shahjibazar Power Co. Ltd.	2,033,569,437	4,260,662,865	2,335,810,498	108,717,070	
5	Desh Cambridge Kumargaon Power Co. Ltd.	234,445,262	327,542,234	382,152,334	289,055,362	
6	Barkatullah Electro Dynamics Ltd.	1,008,526,533	1,205,013,931	2,070,107,819	1,873,620,421	
7	Energyprima Limited, Fenchugonj	874,055,588	865,500,220	1,535,972,400	1,544,527,768	
8	Precision Energy Ltd.	435,630,797	460,683,602	833,202,632	808,149,826	
9	Summit Narayangonj Power Ltd	3,047,980,225	6,030,892,465	3,999,365,903	1,016,453,663	
10	KPCL Unit - (2)	2,311,322,638	3,403,994,174	2,319,043,969	1,226,372,434	
11	Khanjahan Ali Power Ltd	704,953,428	969,033,802	490,226,625	226,146,251	
12	Aggreko International Projects Ltd. (95 MW)	-			-	
13	Orion Power Meghnaghat Limited	2,244,507,087	4,450,306,225	2,510,717,107	304,917,969	
14	Dutch Bangla Power & Associates Ltd	2,321,445,440	4,337,183,018	2,410,390,467	394,652,890	
15	Acron Infrastructure Services Ltd (Julda)	3,317,096,551	4,523,340,091	2,434,215,271	1,227,971,731	
16	Amnura (Sinha Power Generation)	380,076,109	656,738,389	797,484,319	520,822,039	
17	Power Pac Mutiara Keranigonj	154,740,873	1,385,465,915	1,477,043,473	246,318,431	
18	Northern Power Solution Ltd.	133,948,316	2,133,466,959	2,479,396,861	479,878,218	
Sub-Total		20,571,565,829	36,076,897,426	26,990,287,444	11,484,955,847	
Import Power Company						
1	NVVN Ltd. - India-250 MW	1,866,651,962	8,489,901,848	7,857,275,364	1,234,025,478	
2	NVVN Ltd. - India-160 MW	1,785,584,438	9,346,870,530	9,039,179,504	1,477,893,412	
3	NVVN Ltd. - India-300 MW	4,472,610,896	19,871,212,543	18,311,103,860	2,912,502,212	
4	PTC India Ltd.-200 MW	6,342,323,819	13,294,562,727	15,613,405,769	8,661,166,861	
5	Sembcorp Energy India Limited-250 MW	8,216,792,375	16,634,289,631	19,098,484,903	10,680,987,647	
6	Power Grid Corporation of India-250MW	218,219,205	740,737,477	1,397,311,370	874,793,098	
7	Power Grid Corporation of India-160MW	14,933,180	79,447,425	188,988,351	124,474,105	



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SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
8	Adani Power (Jharkhand) Limited	22,414,117,308	79,655,259,542	121,147,151,424	63,906,009,189	
9	Power Grid Corporation of India 2nd Circuit Bohrapur	-	422,615,644	1,194,252,949	771,637,305	
Sub-Total		45,331,233,183	148,534,897,368	193,847,153,494	90,643,489,308	
Public Power Plant						
1	Ashugonj Power Station Co. (573 MW)	485,580,824	485,580,824	-	(0)	
2	Ashugonj Power Station Co. (50 MW)	644,822,663	329,736,707	1,146,309,599	1,461,395,555	
3	Ashugonj Power Co.ltd.-225 MW	4,934,532,160	2,938,494,489	9,042,636,144	11,038,673,815	
4	Ashugonj Power Co.ltd.-450MW-South	6,056,838,750	4,251,868,704	13,894,762,854	15,699,732,900	
5	Ashugonj Power Co.ltd.-450MW North	7,582,400,110	4,655,488,040	11,384,626,089	14,311,538,160	
6	Ashugonj Power Co.ltd.-400MW East	4,849,965,132	273,501,334	10,486,288,898	15,062,752,695	
7	BPDB RPCL PowerGen Ltd	4,369,556,267	11,077,413,816	9,779,698,515	3,071,840,966	
8	EGCB Ltd.(210*2)MW	2,499,280,223	1,438,719,941	3,198,751,699	4,259,311,982	
9	EGCB Ltd.412MW	6,821,403,758	4,562,521,306	13,311,205,529	15,570,087,981	
10	EGCB Ltd.335 MW	4,440,100,066	3,412,542,694	11,691,755,198	12,719,312,570	
11	NWPGCL-Bheramara-410MW	5,612,233,778	4,786,324,657	7,324,098,710	8,150,007,831	
12	NWPGCL-Madhumati 105 MW	2,824,000,180	2,191,570,961	2,893,436,726	3,525,865,945	
13	North West Power Gen (Sirajgonj) Unit-1	4,038,921,527	2,948,031,685	4,815,824,866	5,906,714,708	
14	North West Power Gen (Sirajgonj) Unit-2	10,202,377,815	8,118,123,937	7,575,979,181	9,660,233,059	
15	North West Power Gen (Sirajgonj) Unit-3	5,276,504,450	3,668,353,050	7,154,858,483	8,763,009,883	
16	North West Power Gen (Khulna)	6,876,796,418	4,738,955,106	6,937,820,127	9,075,661,438	
17	NWPGCL-6.55 MW Grid Tied Solar PV	94,052,264	56,148,806	140,508,224	178,411,682	
Sub-Total		77,609,366,385	59,933,376,058	120,778,560,842	138,454,551,169	
1	PGCBL- Bangladesh	4,834,625,646	3,233,036,681	3,432,390,780	5,033,979,745	
Sub-Total		4,834,625,646	3,233,036,681	3,432,390,780	5,033,979,745	
Total External Finance-Revenue		422,084,952,389	813,390,109,992	918,811,125,410	527,505,967,807	
B.External Finance-Development						
1	Shanghai Electric Power Construction Co., Ltd. (SEPC)	475,428,676			475,428,676	
2	China Chengda Engineering Co. Ltd ,China	226,896,407			226,896,407	
3	Marubeni Corporation	4,054,321			4,054,321	
4	Joint Venture of Samsung c&T Corporation, Korea & Larsen & Toubro Ltd.	2,299,676,944	2,851,900,118	564,104,439	11,881,264	



BANGLADESH POWER DEVELOPMENT BOARD
Detailed Schedule of Trade and others payables
For the year ended 30 th June,2024

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

SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
5	Hubei Electric Power Survey & Design institute, China	44,698,618			44,698,618	
6	Jiangsu ETERN Co., Ltd	1,749,776,000		49,010,000	1,798,786,000	
7	Shanghai Electric Power Construction Co., Ltd. (SEPC)	39,025,891			39,025,891	
8	Jiangsu ETERN Co., Ltd	-			-	
9	Power China Hubei Electric Engineering Corporation, China	564,287,000	437,082,827		127,204,173	
10	Energy Pac Engineering Ltd.	0			0	
11	China Energy Engineering Group	-			-	
12	Energy Pac Engineering Ltd.	0			0	
13	Huayi International Power Company Ltd., China	20,523,371			20,523,371	
14	Sterling and wilson India	44,318,830			44,318,830	
15	CEC and Fortune JV China	63,596,797			63,596,797	
16	China Energy Engineering Group	107,434,134	100,440,517		6,993,617	
17	Globe Multi-trade	94,192,201			94,192,201	
18	Sino-Steel MECC-ZHAOWEI	628,475,299	284,299,670		344,175,629	
19	Power China Hubei Electric Engineering Corporation, China	61,836,927			61,836,927	
20	Ideal Electrical Enterprise Ltd.	25,348,289	25,348,289	118,125,172	118,125,172	
21	Adex Corporation Ltd	30,183,189.23			30,183,189	
22	Energy Pac Engineering Ltd.	38,207,201.47			38,207,201	
23	CEC and Fortune JV China	394,023,784	385,907,217		8,116,567	
24	Energy Pac Engineering Ltd.	4,093,000			4,093,000	
	Total External Finance-Development	6,916,076,878	4,084,978,638	731,239,611	3,562,337,851	
	C.External Finance-Foreign Loan					
1	Ideal Electrical Enterprise Limited (under Smart Prepayment Metering Project in Distribution Zones of BPDB).	66,987,703	66,987,703		-	
2	Hexing Electrical Co., Ltd., China under Smart Prepayment Metering Project in Distribution Zones of BPDB. (10679)			458,889,173	458,889,173	
3	Hexing Electrical Co., Ltd., China under Smart Prepayment Metering Project in Distribution Zones of BPDB. (10680)			405,655,312	405,655,312	
	Total External Finance-Foreign Loan	66,987,703	66,987,703	864,544,485	864,544,485	
	Total Finance (A+B+C)	429,068,016,970	817,542,076,333	920,406,909,506	531,932,850,143	



BANGLADESH POWER DEVELOPMENT BOARD
Detailed Schedule of Trade and others payables
For the year ended 30 th June,2024

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

SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
REVENUE (CPAAC)						
1	Mitsumaru	60,750			60,750	
2	Nebula Techno Solution	1,977,012			1,977,012	
3	MJB International	4,074,138		8,102,883	12,177,021	
4	Global	489,200			489,200	
5	Haripur Power Station	1,698,472,795	65,950		1,698,406,845	
6	Titas gas T & D Co. Ltd.	4,722,191,270	4,722,191,270	8,373,150,437	8,373,150,437	
7	Bakhrabad Gas Sitems Ltd.	14,818,617	14,818,617	419,042,240	419,042,240	
8	Jalalabad Gas T & D Sistem	11,909,340,759	11,268,720,847	24,756,941,769	25,397,561,681	
9	Pashimanchal Gas Co. Ltd.	79,612,248	79,612,248	169,009,505	169,009,505	
10	Bara Pukuria Col Mining Co.	1,663,611,206	1,663,611,206	4,071,919,052	4,071,919,052	
11	Karnafully Gas Distribution Co Ltd.	3,442,324,674	3,442,324,674	6,228,349,655	6,228,349,655	
12	Sundarban Gas	2,192,433,809	2,192,433,809	4,369,319,516	4,369,319,516	
13	Grameen Phone	237,904			237,904	
14	GE International	291,060		23,855,177	24,146,237	
15	Energypac Power Generation	-			-	
16	Leavent Industries & Inter RAO	-			-	
17	Sundries Advertisement Bill	16		21,183,428	21,183,444	
18	Dongfong Electric	28,159,620	28,159,620		-	
19	Basher& Brother Dhaka	28,741,748	28,741,748		-	
20	Onix Enterprise	9,665,955	9,665,955		-	
21	Nahid Construction	14,780,924	14,780,924		-	
22	Flow P&D India	9,017,744	9,017,744		-	
23	Partex Cable Ltd	7,944,000	7,944,000		-	
24	Energypack Infrastructure & Development Ltd.	53,251,080	53,251,080		-	
25	Weber Power Solution Ltd.	22,080,655	22,080,655		-	
26	Power System Development Co.Ltd.	10,055,250	10,055,250		-	
27	BRB cables Ltd	110,629,184	110,629,184		-	
28	Jiangsu Zhongtian Techonology	44,276,382	44,276,382		-	
29	Sadaran Bima Corporation	1,243,393	1,243,393		-	



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BANGLADESH POWER DEVELOPMENT BOARD
Detailed Schedule of Trade and others payables
For the year ended 30 th June,2024

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

SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
30	Shaangu-Microtech JV	17,246,187	16,968,226		277,961	
31	kSB Ltd.	28,108,554	28,108,554		-	
32	Sayed Munzurul Kabir	2,017,857	2,017,857		-	
33	Munshi Engineers	2,610,531	2,610,531		-	
34	Mozumder Enterprise	13,093,080	13,093,080		-	
35	Retu Enterprise			15,896,711	15,896,711	
36	Revrie Power & Automation Engineering Ltd.			51,018,069	51,018,069	
37	Weber Power Solutions Ltd.			9,239,400	9,239,400	
38	Ge Global Parts & Products Gmbh Brown Boveri Strasse			142,392,887	142,392,887	
39	JVCA of Oculin Tech BD. Limited and CSL.Dhaka			19,695,525	19,695,525	
40	Andritz Hudro Srl,Unipersonale,Italy			280,459,752	280,459,752	
41	Arma Elecrtic Company			2,107,500	2,107,500	
42	Arsha Tech			2,887,576	2,887,576	
43	BHEL-GE Gas Turbine Services PVT. Ltd.			126,052,700	126,052,700	
44	BMIT Solutions Ltd.			2,328,948	2,328,948	
45	Caprecom Tradecom Dhaka			12,874,680	12,874,680	
46	Digicon Technologigies			1,702,015	1,702,015	
47	Energypac Engineering Limited			24,559,209	24,559,209	
48	Energypac Power Generation Limitedm,Dhaka			225,001	225,001	
49	HQTS-IRG Quality management Ltd.			437,500	437,500	
50	Jiangsu Zhogtian Techonology			19,947,264	19,947,264	
51	Jiangsu Zhogtian Techonology			7,734,526	7,734,526	
52	JVCA of JVCA of WPS-MAS,Dhaka			13,261,050	13,261,050	
53	Power System Development Co.Ltd.			13,696,793	13,696,793	
54	JVCA of Oculin Tech BD. Limited and Nuri Flex Co. Ltd. SQ Trading			229,235,179	229,235,179	
55	MAN Energy Solutions Bangladesh Ltd.			300,000	300,000	
56	Marubeeni Power & Infrastructure System Corporation Japan			337,346,773	337,346,773	
57	Sartrek Associates			520,612	520,612	
58	Sadaran Bima Corporation			10,375,084	10,375,084	
59	The Civil Engineers Limited			1,320,000	1,320,000	



BANGLADESH POWER DEVELOPMENT BOARD
Detailed Schedule of Trade and others payables
For the year ended 30 th June,2024

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

SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
60	The Cosortium of China National Machinery Import & Export Corporation (CMC) & Shanghai Electric Group Co. Ltd.			58,013,899	58,013,899	
61	TS Transformer Co. Ltd.			107,280,000	107,280,000	
62	Versute Engineering Ltd. Dhaka			30,064,945	30,064,945	
Sub- Total		26,132,857,602	23,786,422,804	49,961,847,260	52,308,282,057	
DEVELOPMENT (CPAAC):						
63	GETCO Ltd	2,067,679			2,067,679	
64	China National	649,876			649,876	
65	Shubo Trade International	4,338,511			4,338,511	
66	Sundries Advertisement Bill	916,223	916,223		-	
Sub- Total		7,972,289	916,223	-	7,056,066	
Total CPAACELL		26,140,829,891	23,787,339,027	49,961,847,260	52,315,338,123	

RAO

1	Bhola Power Station	7,339,281	7,339,281	4,919,389	4,919,389	
2	Baghabari Power Station	-		10,298,172	10,298,172	
3	Bheramara Power Station	-			-	
4	Barapukuria Power Station	19,442,895	19,442,895	28,404,003	28,404,003	
5	Barishal Power Station	2,602,338	2,602,338		-	
6	Bibiyana Power Station	10,536,849	10,536,849	37,649,397	37,649,397	
7	CES	281,174,556	281,174,556	93,408,322	93,408,322	
8	COOAC	20,517,939	20,517,939	99,313,664	99,313,664	
9	Cumilla	17,217,507	16,456,293	54,887,004	55,648,218	
10	Chandpur Power Station	1,048,320			1,048,320	
11	Fenchuganj Power Station	-			-	
12	Ghorashal Power Station	4,765,157	4,765,157	36,358,091	36,358,091	
13	Kaptai Power Station	5,640,521	5,312,233	2,609,512	2,937,800	
14	Khuina Power Station	-			-	
15	Katakhali Power Station	10,754,742	10,754,742	5,692,807	5,692,807	
16	Mymensing	47,690,698	47,690,698	31,387,975	31,387,975	
17	Shambhuganj	37,850,990	33,637,709	16,310,426	20,523,707	



BANGLADESH POWER DEVELOPMENT BOARD
Detailed Schedule of Trade and others payables
For the year ended 30 th June,2024

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

SL. No.	Name of the Party/RAO/Projects	Balance as on 01-07-2023	Transaction During the year (2023-2024)		Balance as on 30-06-2024	Remarks
			Debit	Credit		
18	Noakhali	21,866,312	19,010,540	36,757,216	39,612,988	
19	P&D	14,734,584	14,366,869	39,251,111	39,618,826	
20	P&Co	51,428,711	51,427,835	144,731,937	144,732,813	
21	Rangpur Power Station	24,080,121	24,080,121	9,905,548	9,905,548	
22	Rawzan Power Station	9,903,996	9,903,996	16,516,951	16,516,951	
23	Shahjibazar Power Station	-	-	5,013,694	5,013,694	
24	Shikalbaha Power Station	1,672,183	1,672,182	-	1	
25	Siddhirganj Power Station	300,000,000	-	-	300,000,000	
26	Sylhet	32,668,610	31,858,079	31,821,158	32,631,689	
27	Tongi Power Station	9,795,796	9,666,982	7,622,557	7,751,371	
28	Tangail	41,529,254	41,529,254	35,717,940	35,717,940	
	Total RAO	974,261,359	663,746,548	748,576,874	1,059,091,685	
1	Ctg. & Khulna 1300*2 MWTPSC Project	-	-	7,540,504	7,540,504	
		-	-	-	-	
	Total Projects	-	-	7,540,504	7,540,504	
	Total Accounts Payable-Contractors' & Suppliers (Code 311)	456,183,108,220	841,993,161,908	971,124,874,143	585,314,820,455	

Detailed Schedule of Accounts Payable – Others (Code 312)

1	CPAACell	-	-	18,452	18,452	
2	RAO_Fenchugonj	-	-	-	-	
3	RAO_Khulna	52,000	52,000	-	-	
4	RAO_Cumilla	-	-	7,490	7,490	
5	RAO_Noakhali	850,839	850,839	522,600	522,600	
6	RAO_CES	-	-	603,342	603,342	
7	RAO_P&D	-	-	593,769	593,769	
8	RAO_Tongi	-	-	-	-	
	Total Accounts Payable-Others (Code 312)	902,839	902,839	1,745,653	1,745,653	
	Total Trade and other payables	456,184,011,059	841,994,064,747	971,126,619,796	585,316,566,108	



Bangladesh Power Development Board
Aging analysis of Trade payables
For the year ended 30 June 2024

SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
	A. External Finance-Revenue					
	IPP Company					
1	Meghnaghat Power Ltd	7,247,428,989.24	2,416,061,254.00	8,180,099,437.00	17,843,589,680.24	6,789,345,758
2	Haripur Power Ltd			6,210,361,877.31	6,210,361,877.31	4,690,312,390
3	Rural Power Co. Ltd	1,879,435,915.01	1,124,825,098.40	3,737,724,727.57	6,741,985,740.98	2,812,474,937
4	RPCL 52 MW Gazipur	815,682,273.54	326,723,442.83	1,350,414,024.78	2,492,819,741.15	3,318,735,881
5	RPCL 25 MW Rawjan	733,602,058.99	250,507,776.37	971,472,100.25	1,955,581,935.61	1,769,727,282
6	RPCL-105MW Gazipur	3,861,977,332.00	1,082,233,277.00	4,632,050,254.00	9,576,260,863.00	9,233,021,918
7	Regent Energy & Power Ltd.	321,987,267.24	297,059,419.00	596,767,332.00	1,215,814,018.24	1,146,674,430
8	Regent Power Limited	63,342,158.41	97,950,758.00	301,940,660.00	463,233,576.41	241,480,517
9	Baraka Patenga Power Ltd.	317,952,273.03	297,021,346.00	48,389,323.00	663,362,942.03	1,328,397,138
10	Karnaphuli Power Ltd	1,713,627,684.31	716,273,235.00	583,365,495.00	3,013,266,414.31	5,032,239,546
11	Baraka Shikalbaha Power Ltd, 105 MW	1,128,936,589.52	483,045,279.77		1,611,981,869.29	2,951,330,126
12	HF Power Company Limited	1,433,681,466.14	59,243,626.00		1,492,925,092.14	2,116,340,192
13	United Ashgonj Energy limited	1,288,348,512.22	714,256,524.10	2,778,252,148.60	4,780,857,184.92	2,769,240,924
14	United Power Generation & Distribution	178,650,593.33	101,888,886.64	46,603,439.66	327,142,919.63	225,513,543
15	Sajanhanullah Power Generation Co. Ltd.	71,810,481.71	82,942,816.90	178,322,561.93	333,075,860.54	163,720,139
16	United Anawara 300 MW	1,911,533,850.70	1,486,121,738.07		3,397,655,588.77	8,769,366,284
17	United Jamalpur Power Ltd. 200 MW	1,626,832,866.01			1,626,832,866.01	4,496,239,748
18	United Mymensingh Power Ltd. 200 MW	3,345,902,814.19			3,345,902,814.19	6,885,246,772
19	ECPV	823,257,017.15			823,257,017.15	838,169,648
20	Feni Lanka Power Limited	1,907,474,336.01	434,800,175.00		2,342,274,511.01	2,809,794,727
21	Lakdhanavi Bangla Power (52.2MW)	675,651,700.32			675,651,700.32	1,073,978,542
22	Rajlanka Power Co. Ltd.	42,864,032.93	87,226,444.00	55,439,323.00	185,529,799.93	577,158,041
23	Midland East Power Co. Ltd.	1,506,137,720.71	229,643,070.32		1,735,780,791.03	3,842,803,921
24	Midland Power Co. Ltd.	336,705,752.40	312,375,688.69	920,130,766.59	1,569,212,207.68	911,221,841
25	Desh Energy Chandpur Co.Ltd.	591,907,038.00			591,907,038.00	4,463,694,211
26	Acron Infrastructure Services Unit-2 Limited	1,373,827,665.19	312,236,130.20		1,686,063,795.39	3,213,048,574
27	Acron Infrastructure Services Unit-3 Ltd	1,121,067,829.00	454,386,493.00	332,556,473.80	1,908,010,795.80	3,917,121,762
28	Paramount BTrac Energy Limited. , Bagabari, Sirajganj (200MW)			2,209,154,044.72	2,209,154,044.72	2,829,960,925



SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
29	Bangla Track Power Company Ltd.			708,163,682.25	708,163,682.25	1,841,389,081
30	Bangla Track Power Company Ltd.-Unit-2			336,411,719.08	336,411,719.08	954,518,418
31	Zodiac Power Ctg Limited,	734,186,431.00			734,186,431.00	1,619,008,088
32	Confidence Power Rangpur Ltd.- Rangpur	1,869,162,047.29	342,030,364.00		2,211,192,411.29	3,573,005,709
33	Confidence Power Bogra Unit-I Ltd.	1,397,659,845.42	859,687,721.00	531,003,537.00	2,788,351,103.42	3,418,942,954
34	Confidence Power Bogra Unit-II Ltd.	1,380,599,358.05	950,898,835.70	407,875,521.00	2,739,373,714.75	3,517,838,724
35	Banco Energy Generation Ltd.	858,151,105.02	299,638,886.00	148,332,012.00	1,306,122,003.02	1,541,311,592
36	Doreen Power Generations & Systems Ltd, Feni	96,091,158.82			96,091,158.82	337,253,849
37	Doreen Power Generations & Systems Ltd, Tangail	71,039,342.37			71,039,342.37	330,330,799
38	Dhaka Southern Power Limited	1,223,545,719.17			1,223,545,719.17	1,650,219,890
39	Dhaka Northern Power Limited	988,365,116.73			988,365,116.73	1,527,444,666
40	ACE Alliance Power Ltd(149MW)	2,310,988,493.87	1,549,373,950.40		3,860,362,444.27	4,023,171,601
41	Summit Purbanchal Power Ltd.	250,857,032.00	237,573,892.00	769,226,920.25	1,257,657,844.25	653,275,339
42	Summit Bibiyana II Power Company Ltd	6,683,171,852.07	1,517,338,056.89	2,290,047,209.12	10,490,557,118.08	5,529,023,023
43	Summit Barisal Power Ltd	1,045,166,893.07	727,676,375.00	187,804,463.00	1,960,647,731.07	1,686,628,797
44	Summit Narayanganj Power Ltd Unit-II	1,045,320,161.06	512,695,494.00	278,863,000.00	1,836,878,655.06	1,639,507,525
45	Summit Gazipur II Power Ltd	4,264,341,771.78	2,418,962,034.00	440,766,075.00	7,124,069,880.78	8,314,106,454
46	Summit Meghnaghat Power Ltd.	2,591,190,673.00	2,416,061,254.00	3,474,923,987.18	8,482,175,914.18	7,480,368,071
47	Aggreko Energy Solution Ltd 100 MW, Aorahati			978,858,894.99	978,858,894.99	1,542,381,229
48	Aggreko Power Solution Ltd 100 MW, Bhahmangoan			1,422,411,807.44	1,422,411,807.44	1,345,984,341
49	Kushiara Power Company Ltd.	1,062,525,756.00	1,088,237,853.00	1,261,368,391.63	3,412,132,000.63	1,846,745,904
50	APR Energy 300 MW				-	4,069,879,291
51	PowerPac Muturia-Jamalpur			1,225,514.00	1,225,514.00	-
52	Bangladesh-China Power Company (Pvt) Ltd 1320MW	26,061,901,550.00	8,616,900,163.00		34,678,801,713.00	56,069,455,309
53	Orion Power Sonargaom Limited	1,306,646,764.15	766,383,538.00	740,030,008.00	2,813,060,310.15	3,365,717,167
54	Orion Power Rupsha Limited (OPRL).Khulna (105 MW)	1,085,452,598.00	654,373,440.00	253,798,113.02	1,993,624,151.02	2,139,096,015
55	Digital Power & Associates Ltd.	1,294,368,872.00	640,376,135.00	700,006,795.00	2,634,751,802.00	2,733,142,366
56	Sinha Peoples Energy Limited				-	-
57	Sembcorp NWPC Ltd (Sirajganj 281.991 MW)	3,127,207,370.00	3,526,249,732.00	7,017,108,609.78	13,670,565,711.78	8,208,788,015
58	Sympa Solar Power Ltd	33,701,719.00	36,490,873.00	23,354,125.05	93,546,717.05	84,583,616
59	ENGREEN Solar	13,952,580.00	16,444,080.00	17,021,161.94	47,417,821.94	48,470,028
60	Technaf Solartech Energy Limited (20 MW)	136,025,357.98	114,079,683.50	104,620,341.52	354,725,383.00	242,831,660
61	Manikgonj Power Generations Limited, 162 MW	2,472,412,495.00	880,124,348.00	135,207,502.00	3,487,744,345.00	3,880,211,199
62	HDFC SinPower Ltd. (50 MW)	289,819,757.43	340,982,979.80	225,330,961.38	856,133,698.61	711,281,554
63	Anlima Energy Limited. (116 MW)				-	5,377,791,610



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SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
64	United Payra 150 MW	589,465,595.05	124,810,600.43		714,276,195.48	3,164,364,324
65	Spectra Solar Park	267,876,777.60	182,342,044.00	128,052,012.00	578,270,833.60	396,758,792
66	Tangail Palli Power Generation Ltd. (22 MW)	260,328,102.08			260,328,102.08	992,745,535
67	Nutan Bidyut (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	1,708,786,962.03	1,801,547,375.31	5,582,276,131.35	9,092,610,468.69	3,100,773,267
68	Bhairob Power Limited (54.50 MW)	729,617,786.43			729,617,786.43	1,884,569,221
69	Bangladesh Petroleum Corporation (BPC)			627,674,782.73	627,674,782.73	627,674,783
70	Chandpur Power Generation Ltd. (115 MW)	1,964,315,742.93	816,986,552.50		2,781,302,295.43	4,028,142,795
71	EPV Thakurgaon Limited (115 MW)	1,120,756,147.66			1,120,756,147.66	3,730,045,470
72	Kanchan Purbchal Power Generations Limited, 55 MW	497,840,099.19			497,840,099.19	1,757,834,274
73	KEPZ 9.8MW Solar				-	-
74	ERBL 100MW, Mongla	584,711,732.70	537,794,246.00	766,313,981.00	1,888,819,959.70	1,602,918,741
75	Barisal Electric Power Company Limited	7,774,372,641.58			7,774,372,641.58	10,739,784,052
76	Teesta Solar Limited (200MW)	1,053,416,036.89	1,168,690,551.00	730,467,223.00	2,952,573,810.89	2,696,250,285
77	Intraco Solar Power Limited 30MW	183,636,726.49	214,162,929.00	88,277,001.00	486,076,656.49	683,222,893
78	B-R Powergen Ltd., Mirersarai	1,871,415,415.85	1,039,750,067.00	265,579,689.00	3,176,745,171.85	1,444,470,473
79	Bangladesh India Friendship Power Company (Pvt) Ltd. 1320MW	11,945,293,792.00	985,033,894.19		12,930,327,686.19	6,217,546,176
80	Desh Energy Hatiya Power Company Limited (5MW)	102,830,761.81	34,262,885.12	14,559,637.74	151,653,284.67	150,996,668
81	SS Power I Limited	11,122,050,912.01			11,122,050,912.01	-
82	SFL Unique Nebras Meghnaghat Power PLC	2,863,748,769.00	2,305,880,996.00	2,209,948,410.00	7,379,578,175.00	-
83	US-DK Green Energy (BD) Ltd. (60 MW)	286,573,972.00	175,799,669.00		462,373,641.00	-
84	Coal Power Generation Company Bangladesh Limited	4,126,757,543.36	5,188,168,985.00	8,059,710,977.00	17,374,637,505.36	-
85	Summit Meghnaghat II Power Company Limited	2,546,896,150.00	1,760,524,885.00		4,307,421,035.00	-
	Sub-Total	151,614,169,704	56,215,157,847	74,059,664,186	281,888,991,737	273,738,161,346
	Rental & Quick Rental Power Company					
86	Energyprima Limited, Kumargaon			45,246,333.41	45,246,333.41	45,246,333
87	Venture Energy Resources Ltd,	33,956,893.24	56,937,470.50	1,065,294,009.19	1,156,188,372.93	777,238,292
88	GBB Power Limited			15,917,068.01	15,917,068.01	546,782,920
89	Shahjibazar Power Co. Ltd.	108,717,069.86			108,717,069.86	2,033,569,437
90	Desh Cambridge Kumargaon Power Co. Ltd.		25,356,966.00	263,698,396.42	289,055,362.42	234,445,262
91	Barkatullah Electro Dynamics Ltd.	448,894,655.00	288,858,394.00	1,135,867,371.98	1,873,620,420.98	1,008,526,533
92	Energyprima Limited, Fenchugonj	311,960,628.00	215,888,407.00	1,016,678,733.11	1,544,527,768.11	874,055,588
93	Precision Energy Ltd.	184,107,264.60	272,949,205.00	351,093,356.70	808,149,826.30	435,630,797
94	Summit Narayangonj Power Ltd	1,016,453,663.05			1,016,453,663.05	3,047,980,225
95	KPCL Unit - (2)	440,828,125.26		785,544,308.76	1,226,372,434.02	2,311,322,638
96	Khanjahan Ali Power Ltd	226,146,251.16			226,146,251.16	704,953,428



SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
97	Aggreko International Projects Ltd. (95 MW)				-	-
98	Orion Power Meghnaghat Limited	304,917,969.15			304,917,969.15	2,244,507,087
99	Dutch Bangla Power & Associates Ltd	394,652,889.57			394,652,889.57	2,321,445,440
100	Acron Infrastructure Services Ltd (Julda)	626,792,947.47	473,917,372.39	127,261,410.90	1,227,971,730.76	3,317,096,551
101	Amnura (Sinha Power Generation)	249,046,613.96	86,955,454.00	184,819,970.87	520,822,038.83	380,076,109
102	Power Pac Mutiara Keranigonj	246,318,430.94			246,318,430.94	154,740,873
103	Northern Power Solution Limited	479,878,218.00			479,878,218.00	133,948,316
	Sub-Total	5,072,671,619	1,420,863,269	4,991,420,959	11,484,955,847	20,571,565,829
	Import Power Company					
104	NVVN Ltd. - India-250 MW	1,234,025,478.39			1,234,025,478.39	1,866,651,962
105	NVVN Ltd. - India-160 MW	1,477,893,412.08			1,477,893,412.08	1,785,584,438
106	NVVN Ltd. - India-300 MW	2,912,502,212.29			2,912,502,212.29	4,472,610,896
107	PTC India Ltd.-200 MW	2,524,286,355.00	2,654,292,893.00	3,482,587,612.66	8,661,166,860.66	6,342,323,819
108	Sembcrop Energy India Limited-250 MW	4,565,178,265.99	3,509,301,785.00	2,606,507,596.00	10,680,987,646.99	8,216,792,375
109	Power Grid Corporation of India-250MW	231,895,577.86	218,779,703.25	424,117,817.35	874,793,098.46	218,219,205
110	Power Grid Corporation of India-160MW	32,883,932.76	30,364,133.34	61,226,039.36	124,474,105.46	14,933,180
111	Adani Power (Jharkhand) Limited	158,886,899.06	11,235,621,856.78	52,511,500,433.27	63,906,009,189.11	22,414,117,308
112	Power Grid Corporation of India 2nd Circuit Bohrapur	52,807,268.00	52,055,438.00	666,774,599.00	771,637,305.00	-
	Sub-Total	13,190,359,401	17,700,415,809	59,752,714,098	90,643,489,308	45,331,233,183
	Public Power Plant					
113	Ashugonj Power Station Co. (573 MW)				-	485,580,824
114	Ashugonj Power Station Co. (50 MW)	115,217,309.00	239,942,521.00	1,106,235,724.78	1,461,395,554.78	644,822,663
115	Ashugonj Power Co.ltd.-225 MW	1,715,817,562.00	1,645,971,046.00	7,676,885,207.00	11,038,673,815.00	4,934,532,160
116	Ashugonj Power Co.ltd.-450MW-South	2,516,097,650.96	2,508,380,572.00	10,675,254,677.14	15,699,732,900.10	6,056,838,750
117	Ashugonj Power Co.ltd.-450MW North	2,103,442,238.10	1,277,074,604.00	10,931,021,317.46	14,311,538,159.56	7,582,400,110
118	Ashugonj Power Co.ltd.-400MW East	2,119,417,659.00	2,065,362,311.00	10,877,972,725.30	15,062,752,695.30	4,849,965,132
119	BPDB RPCL PowerGen Ltd	2,072,219,519.93	999,621,445.60		3,071,840,965.53	4,369,556,267
120	EGCB Ltd.(210*2)MW	300,614,040.50	624,387,993.30	3,334,309,947.77	4,259,311,981.57	2,499,280,223
121	EGCB Ltd.412MW	2,326,346,771.52	2,168,498,081.00	11,075,243,128.08	15,570,087,980.60	6,821,403,758
122	EGCB Ltd.335 MW	2,287,467,896.00	2,203,490,637.00	8,228,354,037.09	12,719,312,570.09	4,440,100,066
123	NWPGCL-Bheramara-410MW	2,150,945,733.03	1,194,158,977.00	4,804,903,120.80	8,150,007,830.83	5,612,233,778
124	NWPGCL-Madhumati 105 MW	352,444,969.00	251,279,628.00	2,922,141,348.01	3,525,865,945.01	2,824,000,180
125	North West Power Gen (Sirajgonj) Unit-1	896,200,834.04	1,106,276,532.00	3,904,237,342.39	5,906,714,708.43	4,038,921,527
126	North West Power Gen (Sirajgonj) Unit-2	1,167,960,658.21	716,105,848.00	7,776,166,552.77	9,660,233,058.98	10,202,377,815
127	North West Power Gen (Sirajgonj) Unit-3	1,167,960,658.00	937,020,524.00	6,658,028,700.90	8,763,009,882.90	5,276,504,450



SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
128	North West Power Gen (Khulna)	620,677,488.70	596,401,822.00	7,858,582,127.57	9,075,661,438.27	6,876,796,418
129	North West Power Gen 6.55 MW Grid Tied Solar PV	23,740,487.65	25,391,703.00	129,279,491.40	178,411,682.05	94,052,264
	Sub-Total	21,936,571,476	18,559,364,245	97,958,615,448	138,454,551,169	77,609,366,385
130	PGCBL- Bangladesh	912,643,016.00	628,971,696.00	3,492,365,033.00	5,033,979,745.00	4,834,625,646
	Sub-Total	912,643,016.00	628,971,696.00	3,492,365,033.00	5,033,979,745.00	4,834,625,646
	Total External Finance-Revenue	192,726,415,217	94,524,772,866	240,254,779,724	527,505,967,807	422,084,952,389
	B. External Finance-Development					
131	Shanghai Electric Power Construction Co., Ltd. (SEPC)			475,428,676.43	475,428,676.43	475,428,676.43
132	China Chengda Engineering Co. Ltd ,China			226,896,406.77	226,896,406.77	226,896,406.77
133	Marubeni Corporation			4,054,321.39	4,054,321.39	4,054,321.39
134	Joint Venture of Samsung C&T Corporation, Korea & Larsen & Toubro Ltd.	11,881,264.40			11,881,264.40	2,299,676,943.50
135	Hubei Electric Power Survey & Design institute, China			44,698,617.63	44,698,617.63	44,698,617.63
136	Jiangsu ETERN Co., Ltd	49,010,000.00		1,749,776,000.00	1,798,786,000.00	1,749,776,000.00
137	Shanghai Electric Power Construction Co., Ltd. (SEPC)			39,025,891.16	39,025,891.16	39,025,891.16
138	Jiangsu ETERN Co., Ltd				-	-
139	Power China Hubei Electric Engineering Corporation, China			127,204,173.19	127,204,173.19	564,287,000.00
140	Energy Pac Engineering Ltd.			16,379,376.00	16,379,376.00	-
141	China Energy Engineering Group				-	-
142	Energy Pac Engineering Ltd.				-	-
143	Huayi International Power Company Ltd., China			20,523,370.92	20,523,370.92	20,523,370.92
144	Sterling and wilson India			44,318,829.71	44,318,829.71	44,318,829.71
145	CEC and Fortune JV China			63,596,796.73	63,596,796.73	63,596,796.73
146	China Energy Engineering Group			6,993,616.92	6,993,616.92	107,434,134.00
147	Globe Multi-trade			94,192,201.00	94,192,201.00	94,192,201.00
148	Sino-Steel MECC-ZHAOWEI			344,175,628.67	344,175,628.67	628,475,299.00
149	Power China Hubei Electric Engineering Corporation, China			61,836,927.00	61,836,927.00	61,836,927.00
150	Ideal Electrical Enterprise Ltd.	25,348,289.00		92,776,883.00	118,125,172.00	25,348,289.00
151	Adex Corporation Ltd			30,183,189.23	30,183,189.23	30,183,189.23
152	EnergyPac Engineering Ltd.			21,827,825.46	21,827,825.46	38,207,201.46
153	CEC and Fortune JV China			8,116,566.50	8,116,566.50	394,023,783.50
154	Energy Pac Engineering Ltd.			4,093,000.00	4,093,000.00	4,093,000.00
	Total External Finance-Development	86,239,553.40	-	3,476,098,297.71	3,562,337,851.11	6,916,076,878
	C.External Finance-Foreign Loan					
155	Ideal Electrical Enterprise Limited (under Smart Prepayment Metering Project in Distribution Zones of BPDB).				-	66,987,703.00



SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
156	Hexing Electrical Co., Ltd., China under Smart Prepayment Metering Project in Distribution Zones of BPDB. (10679)	458,889,173			458,889,173	-
157	Hexing Electrical Co., Ltd., China under Smart Prepayment Metering Project in Distribution Zones of BPDB. (10680)	405,655,312			405,655,312	-
	Total External Finance-Foreign Loan	864,544,485.24	-	-	864,544,485.24	66,987,703.00
	Total Finance (A+B+C)	193,677,199,255	94,524,772,866	243,730,878,022	531,932,850,143	429,068,016,970
	CPAAC-Revenue					
158	Mitsumaru			60,750	60,750	60,750
159	Nebula Techno Solution			1,977,012	1,977,012	1,977,012
160	MJB International	8,102,883		4,074,138	12,177,021	4,074,138
161	Global			489,200	489,200	489,200
162	Haripur Power Station			1,698,406,845	1,698,406,845	1,698,472,795
163	Titas gas T & D Co. Ltd.	8,373,150,437			8,373,150,437	4,722,191,270
164	Bakhrabad Gas Sitemes Ltd.	419,042,240			419,042,240	14,818,617
165	Jalalabad Gas T & D Sistem	24,756,941,769	640,619,912		25,397,561,681	11,909,340,759
166	Pashimanchal Gas Co. Ltd.	169,009,505			169,009,505	79,612,248
167	Bara Pukuria Col Mining Co.	4,071,919,052			4,071,919,052	1,663,611,206
168	Karnafully Gas Distribotion Co Ltd.	6,228,349,655			6,228,349,655	3,442,324,674
169	Sundarban Gas	4,369,319,516			4,369,319,516	2,192,433,809
170	Grameen Phone			237,904	237,904	237,904
171	GE International	23,855,177		291,060	24,146,237	291,060
172	Energypac Power Generation	-			-	-
173	Leavent Industries & Inter RAO	-			-	-
174	Sundries Advertisement Bill	21,183,428		16	21,183,444	16
175	Dongfong Electrice	-			-	28,159,620
176	Basher& Brother Dhaka	-			-	28,741,748
177	Onix Enterprise	-			-	9,665,955
178	Nahid Construction	-			-	14,780,924
179	Flow P&D India	-			-	9,017,744
180	Partex Cable Ltd	-			-	7,944,000
181	Energypack Infrastructure & Development Ltd.	-			-	53,251,080
182	Weber Power Solution Ltd.	-			-	22,080,655
183	Power System Development Co.Ltd.	-			-	10,055,250
184	BRB cables Ltd	-			-	110,629,184
185	Jiangsu Zhongtian Techonology	-			-	44,276,382



SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
186	Sharadan Bima Corporation	-			-	1,243,393
187	Shaangu-Microtech JV	-		277,961	277,961	17,246,187
188	kSB Ltd.	-			-	28,108,554
189	Sayed Munzurul Kabir	-			-	2,017,857
190	Munshi Engineers	-			-	2,610,531
191	Mozumder Enterprise	-			-	13,093,080
192	Retu Enterprise	15,896,711			15,896,711	
193	Revrie Power & Automation Engineering Ltd.	51,018,069			51,018,069	
194	Weber Power Solutions Ltd.	9,239,400			9,239,400	
195	Ge Global Parts & Products Gmbh Brown Boveri Strasse	142,392,887			142,392,887	
196	JVCA of Oculin Tech BD. Limited and CSL.Dhaka	19,695,525			19,695,525	
197	Andritz Hudro Srl,Unipersonale,Italy	280,459,752			280,459,752	
198	Arma Elecrtic Company	2,107,500			2,107,500	
199	Arsha Tech	2,887,576			2,887,576	
200	BHEL-GE Gas Turbine Services PVT. Ltd.	126,052,700			126,052,700	
201	BMIT Solutions Ltd.	2,328,948			2,328,948	
202	Caprcorn Tradecom Dhaka	12,874,680			12,874,680	
203	Digicon Technologigies	1,702,015			1,702,015	
204	Energypac Engineering Limited	24,559,209			24,559,209	
205	Energypac Power Generation Limitedm,Dhaka	225,001			225,001	
206	HQTS-IRG Quality management Ltd.	437,500			437,500	
207	Jiangsu Zhogtian Techonology	19,947,264			19,947,264	
208	Jiangsu Zhogtian Techonology	7,734,526			7,734,526	
209	JVCA of JVCA of WPS-MAS,Dhaka	13,261,050			13,261,050	
210	Power System Development Co.Ltd.	13,696,793			13,696,793	
211	JVCA of Oculin Tech BD. Limited and Nuri Flex Co. Ltd. SQ Trading	229,235,179			229,235,179	
212	MAN Energy Solutions Bangladesh Ltd.	300,000			300,000	
213	Marubeeni Power & Infrastructure System Corporation Japan	337,346,773			337,346,773	
214	Sartrek Associates	520,612			520,612	
215	Sadaran Bima Corporation	10,375,084			10,375,084	
216	The Civil Engineers Limited	1,320,000			1,320,000	



SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
217	The Consortium of China National Machinery Import & Export Corporation (CMC) & Shanghai Electric Group Co. Ltd.	58,013,899			58,013,899	
218	TS Transformer Co. Ltd.	107,280,000			107,280,000	
219	Versute Engineering Ltd. Dhaka	30,064,945			30,064,945	
	Total CPAAC-Revenue	49,961,847,260	640,619,912	1,705,814,886	52,308,282,057	26,132,857,602
	CPAAC-Development					
220	GETCO Ltd			2,067,679	2,067,679	2,067,679
221	China National			649,876	649,876	649,876
222	Shubo Trade International			4,338,511	4,338,511	4,338,511
223	Sundries Advertisement Bill			-	-	916,223
	Total CPAAC-Development	-	-	7,056,066	7,056,066	7,972,289
	Total CPAAC	49,961,847,260	640,619,912	1,712,870,951	52,315,338,123	26,140,829,891
	RAO					
224	Bhola Power Station	4,919,389			4,919,389	7,339,281
225	Baghabari Power Station	10,298,172			10,298,172	-
226	Bheramara Power Station	-			-	-
227	Barapukuria Power Station	28,404,003			28,404,003	19,442,895
228	Barisal Power Station	-			-	2,602,338
229	Bibiyana Power Station	37,649,397			37,649,397	10,536,849
230	CES	93,408,322			93,408,322	281,174,556
231	COOAC	99,313,664			99,313,664	20,517,939
232	Cumilla	54,887,004		761,214	55,648,218	17,217,507
233	Chandpur Power Station	-		1,048,320	1,048,320	1,048,320
234	Fenchuganj Power Station	-			-	-
235	Ghorashal Power Station	36,358,091			36,358,091	4,765,157
236	Kaptai Power Station	2,609,512		328,288	2,937,800	5,640,521
237	Khulna Power Station	-			-	-
238	Katakali Power Station	5,692,807			5,692,807	10,754,742
239	Mymensing	31,387,975			31,387,975	47,690,698
240	Shambhuganj	16,310,426		4,213,281	20,523,707	37,850,990
241	Noakhali	36,757,216		2,855,772	39,612,988	21,866,312
242	P&D	39,251,111		367,715	39,618,826	14,734,584
243	P&Co	144,731,937		876	144,732,813	51,428,711
244	Rangpur Power Station	9,905,548			9,905,548	24,080,121
245	Rawzan Power Station	16,516,951			16,516,951	9,903,996



SL No	Name of Party	Balance as on 30 June 2024 (In BDT)				Balance as on 30 June 2023 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days	Total	
246	Shahjibazar Power Station	5,013,694			5,013,694	-
247	Shikalbaha Power Station	1			1	1,672,183
248	Siddhirganj Power Station	-		300,000,000	300,000,000	300,000,000
249	Sylhet	31,821,158		810,531	32,631,689	32,668,610
250	Tongi Power Station	7,622,557		128,814	7,751,371	9,795,796
251	Tangail	35,717,940			35,717,940	41,529,254
	Total RAO	748,576,874	-	310,514,811	1,059,091,685	974,261,359
252	Ctg. & Khulna 1300*2 MWTPSC Project	7,540,504			7,540,504	-
	Total Projects	7,540,504	-	-	7,540,504	-
	Total Trade payable	244,395,163,893	95,165,392,778	245,754,263,784	585,314,820,455	456,183,108,219



Schedule-Q

Bangladesh Power Development Board
Statement of Grants
Financial Year: 2023-2024

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

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



Name of the Donor Country & Scheme	Amount in BDT	Amount in BDT
7. WEST GERMANY (FORMER)		
Secondary Transmission Project	75,950,600	
Electrification	9,851,000	
East Zone Power Replacement	522,266	
Rehabilitation of Bharamara Transmission	8,027,428	
Total	94,351,294	94,351,294
8. JAPAN		
Electrical Equipment Pole	71,505,000	
Total	71,505,000	71,505,000
9. SAUDI ARABIA		
East West Zone PERP	160,147,470	
Total	160,147,470	160,147,470
10. KUWAIT		
300 MW Asuganj TSP Extension	631,654,314	
150 MW Asuganj TSP (5th) Unit	138,445,953	
120 MW Asuganj TSP	769,631,244	
Total	1,539,731,511	1,539,731,511
11. INDIA		
Electrical Equipment Pole	1,953,000	
Total	1,953,000	1,953,000
12. GERMANY		
Prepaid Metering	360,339,770	
Total	360,339,770	360,339,770
TOTAL FOREIGN GRANT		3,516,251,148
LOCAL GRANT :		
Chittagong Hill Tracts	1,461,929,000	
Construction of Khulna Based Power Plant Connecting Road	2,269,703,000	
Durgom Haor Alakay Nobayan Joggo Jalani Nirvor Bidduth Utpadon PP, Sylhet Upto FY 2021-2022	203,000,000	
TOTAL LOCAL GRANT	3,934,632,000	3,934,632,000
TOTAL GRANT AS ON JUNE 30, 2024		7,450,883,148



Bangladesh Power Development Board
List of Offices (RAO, Project & others) & Chartered Accountants Firm
Financial Year: 2023-2024

SL NO	Name of Rao, Projects & others	Name of Chartered Accountants Firm	Remarks
1	Raojan PS	S.R.Bose & Co	
2	Baghabari PS	Mahfel Huq & Co	
3	Rangpur 20MW	Artisan	
4	Kaptai PS	S.R.Bose & Co	
5	Barapukuria PS	Artisan	
6	Bibiyana	Ahsan Kamal Sadeq & Co	
7	Bhola-225 MW PS	Artisan	
8	Khulna PS	Kazi Zahir Khan & Co.	
9	Siddhirganj PS	Mowla Mohammad & Co	
10	Ghorashal PS	Mowla Mohammad & Co	
11	Shahjibazar PS	Ahsan Kamal Sadeq & Co	
12	Shikalbaha PS	Ahmed Khan & Co	
13	Fenchuganj PS	Ahsan Kamal Sadeq & Co	
14	Tongi PS	Marhk & Co.	
15	Bheramara PS	Kazi Zahir Khan & Co.	
16	Katakhalirajshahi PS	Mahfel Huq & Co	
17	Chandpur 150 MW PS	Ahmed Khan & Co	
18	Barishal PS	Artisan	
19	CES Ctg	Anil Salam Idris & co.	
20	Mymensingh	Marhk & Co.	
21	Cumilla	Ahmed Khan & Co	
22	Noakhali	S.R.Bose & Co	
23	P & D Ctg	Ahmed Khan & Co	
24	Sylhet	Ahsan Kamal Sadeq & Co	
25	Tangail	Marhk & Co.	
26	P & CO, Dhaka	G. Kibria & Co.	
27	COOAC	AB Saha & Co	
28	Shambhuganj	Marhk & Co.	
29	Trustee Board	AB Saha & Co	
30	CPAAC	Mahfel Huq & Co	
31	Finance	Mowla Mohammad & Co	
32	Khulna 330MW Dual Fuel CCPP	Mahfel Huq & Co	
33	Mohekhali 2-600*700 MW Coal Based Power Plant Construction Project	Mahfel Huq & Co	
34	Ghorashal 4th unit Re-powering Project	Kazi Zahir Khan & Co.	
35	Ghorashal 3th unit Re-powering Project	AB Saha & Co	
36	Ctg. & Khulna 1320 MW*2 TPSC Project	Ahsan Kamal Sadeq & Co	
37	Shahjibazar 100 MW GTPP Construction Project	S.R.Bose & Co	
38	Power Distribution System Development Project Sylhet	G. Kibria & Co.	
39	Smart Prepayment Metering Project in Distribution Zones of BPDB	S.R.Bose & Co	
40	Power Distribution System Development Project, CTG Zone(Phase-2)	Anil Salam Idris & co.	
41	Pre-payment Metering Cumilla & Maymensingh	G. Kibria & Co.	
42	Power Distribution System Development Project ,Cumilla Zone	S.R.Bose & Co	
43	Ghorashal 6th unit Re-powering Project	Artisan	
44	Bangladesh Power Management Institute Construction Project	Anil Salam Idris & co.	
45	Power Distribution System Development Project Mymensingh Zone	Mahfel Huq & Co	
46	Saidpur 150 MW HSD Based SCPP Project	S.R.Bose & Co	
47	Construction of 400 MW Combined Cycle Power Plant, Rawzan, Ctg	Artisan	
48	100% Reliable and Sustainable Electrification of Hatiya Island	Anil Salam Idris & co.	



Bangladesh Power Development Board

Annexure-2

Statement of Shares in different Companies as on 30.06.2024

SL.No.	Name of Company	Shareholder's Equity of the Company as on 30/06/2024												Comments				
		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	
				Number	%	Number	%	Number	%	Paid up Tk	Number of Preference	Type of Preference	% of GOB					
1	Power Grid Bangladesh PLC	9,138,069,910	913,806,991	534,553,467	58.50%	201,080,000	22.00%	178,173,524	19.50%	101,465,109,990	10,146,510,999	Irredeemable & Non-cumulative	100	-	13,242,889,230	-3,123,759,611	All the figures are provided as per FY 2023-24 (Unaudited).	
2	APGCL	13,725,993,690	1,372,599,369	1,249,200,788	91.01%	123,398,581	8.99%	-	-								Audited (2022-23)	
3	EGCB Ltd.	8,707,513,000	8,707,513	378,965.00	4.35%	8,328,541	95.65%	47	-						319,960,872.00	10,322,721,887	Un Audited	
4	NWPGCL	4,573,883,850	457,388,385	457,388,385	100%	-	-	-	-	24,332,630,550	2,433,263,055	3% and Non convertible & non cumulative	100	-	2,779,080,415	29,770,239,102	Retained Earnings' figure is unaudited and without JVC's profit.	
5	WZPDCL	19,262,131,960	1,926,213,196	587,313,236	30.49%	1,338,900,000	69.51%	10							4,370,887,216	(5,638,529,041)		
6	NESCO PLC	22,422,882,800	224,228,828	117,733,991	52.51%	106,494,837	47.49%	-	-						6,471,000,000	(3,653,815,352)	Audit Report 2023-24 (Draft)	
7	DPDC Ltd.	88,906,661,700	889,066,617	250,000,001	28.12%	639,066,609	71.88%								9,392,333,788	(21,363,587,562)	Draft Unaudited	
8	B-R Powergen LTD (BRPL)	9,029,334,430	902,933,443	166,177,914	18.40%	570,577,615	63.20%	166,177,914	18.40%	-	-	-	-	-	5,91,00,001.00 (Kept as Deposit for Share)	5,269,489,349	Share money deposited by GOB for FY 2022-23 and Retained earning's figure is upto FY 2023-24 (Provisional).	
9	BIFPCL	32,000,000,000	320,000,000	160,000,000	50.00%			160,000,000	50.00%								2,372,263,412	RE is upto FY 2022-23
10	Bay of Bengal Power Co.LTD	160,000,000	1,600,000	800,000	50.00%			800,000	50.00%									
	Total	207,926,471,340		3,523,546,747											36,576,151,521	13,955,022,184		



Annexure-3

Bangladesh Power Development Board
Breakup of Sale of Electricity by Consumer Type
Financial Year: 2023-2024

Sl. No	Particulars	2023-2024		2022-2023		Increase/(Decrease)	
		Amount (In Crore BDT)	Percentage of Total sell	Amount (In Crore BDT)	Percentage of Total sell	Amount (In Crore BDT)	Percentage of Total sell
1	Bangladesh Power Development Board (BPDB)	11,181.44	17.57%	9,360.83	18.41%	1,820.61	14.22%
2	Dhaka Power Distribution Company (DPDC)	9,257.33	14.54%	7,805.34	15.35%	1,451.99	11.34%
3	Rural Electrification Board (REB)	30,715.48	48.25%	23,635.56	46.47%	7,079.91	55.32%
4	Dhaka Electric Supply Company (DESCO)	6,053.16	9.51%	4,909.01	9.65%	1,144.15	8.94%
5	West Zone Power Distribution Company Ltd. (WZPDCL)	3,069.03	4.82%	2,435.51	4.79%	633.51	4.95%
6	Northern Electricity Supply Company (NESCO)	3,380.64	5.31%	2,711.98	5.33%	668.67	5.22%
	Total sale of electricity (net of VAT)	63,657.08	100%	50,858.25	100%	12,798.83	100%



Bangladesh Power Development Board
BPDB's RAO as well as Bulk Consumers wise breakup of Accounts Receivable- Consumer(Code-141)
Financial Year: 2021-22 to 2023-24 (3-years)

Name of RAO's & Bulk Consumers	FY-2023-2024				FY-2022-2023				FY-2021-2022			
	Billed Amount	Collected Amount	Under/ Excess	Amount	Billed Amount	Collected Amount	Under/ Excess	Amount	Billed Amount	Collected Amount	Under/ Excess	Amount
Opening Balance				124,777,201,373				96,921,807,556				114,033,113,744
Add: During the Year												
Chittagong Electric Supply	25,818,868,898	25,827,381,780	(8,512,882)		21,682,582,640	21,770,748,068	(88,165,427)		19,893,543,117	19,999,753,992	(106,210,875)	
P&D Chittagong	15,226,991,911	15,289,971,385	(62,979,474)		12,864,692,363	12,960,591,222	(95,898,859)		11,805,484,806	12,007,096,515	(201,611,709)	
Kaptai Electric Supply	286,762,635	279,800,672	6,961,962		254,483,928	252,437,199	2,046,729		220,852,870	217,739,695	3,113,175	
Cumilla	10,358,563,117	10,531,509,457	(172,946,340)		8,507,463,019	8,432,861,658	74,601,362		7,363,238,497	7,399,189,724	(35,951,227)	
Noakhali	4,561,254,290	4,550,707,091	10,547,199		3,587,915,977	3,669,426,884	(81,510,908)		3,373,813,725	3,378,089,133	(4,275,408)	
Chandpue Electric Supply	1,138,858,845	1,113,943,386	24,915,459		921,962,851	944,089,110	(22,126,259)		911,083,398	893,111,416	17,971,982	
Maymensingh	6,846,020,826	6,839,115,324	6,905,502		5,492,230,740	5,401,284,749	90,945,992		4,725,770,782	4,839,249,770	(113,478,988)	
Shambhuganj	7,420,388,590	7,382,346,879	38,041,711		6,279,883,095	6,325,923,390	(46,040,295)		5,608,861,997	5,823,130,625	(214,268,628)	
Tangail	4,704,374,605	4,617,489,193	86,885,412		3,754,197,674	3,727,094,885	27,102,789		3,453,717,652	3,480,232,809	(26,515,157)	
Sylhet	8,552,204,559	8,569,333,740	(17,129,181)		7,084,014,053	7,144,649,179	(60,635,126)		6,135,413,023	6,427,274,387	(291,861,364)	
Sahjibazar Electric Supply	627,617,574	662,218,904	(34,601,330)		542,940,202	557,548,632	(14,608,430)		521,760,564	551,183,324	(29,422,760)	
Chapainwagongj	245,543	249,429	(3,886)		204,481	195,300	9,181		171,434	162,536	8,898	
Bhola	1,216,692	262,567	954,125		1,023,805	364,044	659,761		1,406,162	1,322,457	83,705	
Baghabari	3,488,565	3,298,606	189,959		3,455,164	3,720,282	(265,118)		3,147,471	2,872,131	275,340	
Siddirgonj	10,493,946	10,794,044	(300,098)		10,682,518	12,272,697	(1,590,179)		12,056,556	11,762,762	293,795	
Ghorasal	41,958,860	40,420,028	1,538,832		39,830,570	37,097,066	2,733,504		37,554,425	37,734,663	(180,238)	
132 KV & 230 KV consumer	26,080,648,448	25,541,255,423	539,393,025		22,586,221,952	22,181,012,956	405,208,996		25,935,548,242	24,859,958,705	1,075,589,537	
Directorate of Finance	4,698,698	4,698,698	-		4,572,871	4,572,871	-		6,573,866	6,573,866	-	
Sub- Total	111,684,656,602	111,264,796,607	419,859,995		93,618,357,903	93,425,890,190	192,467,713		90,009,998,586	89,936,438,509	73,560,078	
DPDC	92,573,297,747	87,275,297,670	5,298,000,077		78,053,446,519	79,780,621,065	(1,727,174,546)		65,286,102,907	90,755,099,206	(25,468,996,299)	
DESCO	60,531,640,366	58,271,784,055	2,259,856,311		49,090,119,491	46,869,165,344	2,220,954,147		40,176,754,190	39,345,815,512	830,938,678	
WZPDCL	30,690,263,674	30,789,840,233	(99,576,559)		24,355,149,224	21,847,951,329	2,507,197,895		20,410,742,664	20,050,427,159	360,315,505	
REB	307,154,776,434	293,721,062,899	13,433,713,535		237,400,217,183	215,302,209,997	22,098,007,186		191,868,064,430	188,959,936,154	2,908,128,276	
NESCO	33,806,436,737	32,831,377,500	975,059,237		27,119,782,157	24,541,279,655	2,578,502,502		26,895,137,183	22,714,737,072	4,180,400,111	
Sub- Total	524,756,414,958	502,889,362,357	21,867,052,601		416,018,714,574	388,341,227,390	27,677,487,184		344,636,801,374	361,826,015,103	- 17,189,213,729	
PGCB	-	-	-		-	-	-		-	-	-	
GK Projects	147,300,544	153,975,000	(6,674,456)		37,761,920	52,323,000	(14,561,080)		118,784,183	114,436,720	4,347,463	
Sub- Total	147,300,544	153,975,000	(6,674,456)		37,761,920	52,323,000	(14,561,080)		118,784,183	114,436,720	4,347,463	
Total	636,588,372,104	614,308,133,964	22,280,238,140		509,674,834,397	481,819,440,580	27,855,393,817		434,765,584,144	451,876,890,332	(17,111,306,188)	
Closing Balance				147,057,439,514				124,777,201,373				96,921,807,556



Annexure-5

Bangladesh Power Development Board
BPDB's RAO as well as Bulk Consumers wise breakup of Energy Sales
Financial Year: 2021-22 to 2023-24 (3-years)

Particulars	FY-2023-2024		FY-2022-2023		FY-2021-2022	
	BULK	PDB-OWN	BULK	PDB-OWN	BULK	PDB-OWN
1. Chittagong Electric Supply	-	25,818,868,898	-	21,682,582,640	-	19,893,543,117
2. P&D Chittagong	-	15,226,991,911	-	12,864,692,363	-	11,805,484,806
3. Kaptai Electric Supply	-	286,762,635	-	254,483,928	-	220,852,870
4. Comilla	-	10,358,563,117	-	8,507,463,019	-	7,363,238,497
5. Noakhali	-	4,561,254,290	-	3,587,915,977	-	3,373,813,725
6. Chandpue Electric Supply	-	1,121,287,994	-	921,962,851	-	911,083,398
7. Maymensingh	-	6,846,020,826	-	5,492,230,740	-	4,725,770,782
8. Shambhuganj	-	7,420,388,590	-	6,279,883,095	-	5,608,861,997
9. Tangail	-	4,704,374,605	-	3,754,197,674	-	3,453,717,652
10. Sylhet	-	8,552,204,559	-	7,084,014,053	-	6,135,413,023
11. Sahjibazar Electric Supply	-	627,617,574	-	542,940,202	-	521,760,564
12. Capainwabgonj	-	245,543	-	204,481	-	171,434
13. Bhola	-	1,216,692	-	1,023,805	-	1,406,162
14. Baghabari	-	3,488,565	-	3,455,164	-	3,147,471
15. Siddirgonj	-	10,493,946	-	10,682,518	-	12,056,556
16. Ghorasal	-	41,958,860	-	39,830,570	-	37,554,425
17. GK Project	-	147,300,544	-	37,761,920	-	118,784,183
18. 132 KV & 230 KV consumer	-	26,080,648,448	-	22,538,421,841	-	24,107,947,559
19. Directorate of Finance	-	4,698,698	-	4,572,871	-	6,573,866
Sub- Total of RAO's	-	111,814,386,296	-	93,608,319,712	-	88,301,182,087
20. REB	307,154,776,434	-	236,355,638,041	-	191,868,064,430	-
Total REB	307,154,776,434	-	236,355,638,041	-	191,868,064,430	-
21. DPDC	92,573,297,747	-	78,053,446,519	-	65,286,102,907	-
22. DESCO	60,531,640,366	-	49,090,119,491	-	40,176,754,190	-
23. WZPDCL	30,690,263,674	-	24,355,149,224	-	20,410,742,664	-
24. NESCO	33,806,436,737	-	27,119,782,157	-	22,547,668,911	-
Sub- Total	217,601,638,524	-	178,618,497,391	-	148,421,268,672	-
Total Energy Sales	524,756,414,958	111,814,386,296	414,974,135,432	93,608,319,712	340,289,333,102	88,301,182,087

