

Khan Wahab Shafique Rahman & Co.

CHARTERED ACCOUNTANTS
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**Independent Auditor's Report
To The Members
of**

Bangladesh Rural Electrification Board (BREB)

Report on the Audit of the Financial Statements

Opinion

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

In our opinion the accompanying financial statements present fairly, in all material respects of the statement of financial position of "Bangladesh Rural Electrification Board (BREB)" as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

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 BREB in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Those matters were

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addressed in 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. For each matter below, our description of how our audit addressed the matter is produced in the context.

Risk	Our response to the risk
<p>Property, Plant & Equipment</p> <p>The carrying value of Property, Plant & Equipment as at 30 June 2024 was BDT. 2,569,115,631.</p> <p>There are a number of areas where management judgment impacts the carrying value of Property, Plant & Equipment and the related depreciation policies. These include:</p> <ul style="list-style-type: none"> • Determining which costs meet the criteria for capitalization; • The estimation of economic useful lives and residual values assigned to Property, Plant & Equipment. <p>We identified the carrying value of Property, Plant & Equipment as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of Property, Plant & Equipment included the following:</p> <ul style="list-style-type: none"> • assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of Property, Plant & Equipment including the key internal controls over the estimation of useful economic lives and residual values; • assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase vendor relevant approval/agreements, and invoices, and assessing whether the costs capitalized met the relevant criteria for capitalization; and • Evaluating management's estimation of useful economic lives and residual values by considering our knowledge of the business.

See note no. 3.00 of the financial statements.

<p>Long Term Loan to PBS</p> <p>The carrying value of Long Term Loan to PBS as at 30 June 2024 was BDT. 477,263,921,499 Which is 68.75% of total assets.</p> <p>Long Term Loan to PBS was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> • Calculation the amount of long term loan to PBS; • Compliance of applicable rules and regulations; and • Presentation of accurate loan balance in the financial statements. <p>We identified the carrying value of Long Term Loan to PBS as a key audit matter because of high level of management judgment involved and because of its significance to the financial statements.</p>		<p>Our audit procedures to assess the carrying value of Long Term Loan to PBS included the following:</p> <ul style="list-style-type: none"> • Recalculated the loan amount on sample basis; • To verify whether the loan amount shown in the financial statements is correct or not, we cross-checked the amount with the financial statements of PBS on a sample basis; and • We obtained an understanding of the processes and tested relevant controls, which impact the long term loan to PBS.
<p>See note no. 5.00 of the financial statements.</p> <p>Plant Material and Operating Supplies</p> <p>The BREB had Plant Material and Operating Supplies of BDT 13,501,296,444 at 30 June 2024, held and across multiple products lines for gives loan to PBS.</p> <p>The Plant Material and Operating Supplies was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> • Purchase authorization; • Availability of store for stock Plant and Materials and process of stocking; • Existence of Plant, Material in warehouses; and 		<p>Our audit procedures included, among others, the following:</p> <ul style="list-style-type: none"> • Evaluated and selected systems and processes for plant material and operating supplies and tested a sample of key controls for establishing volumes and cost; • Evaluated the stocking process in the selected stores and undertook our own test of control; • Tested, on a sample basis, stocks of plant and materials to confirming existence by physical verification in warehouse; and

<ul style="list-style-type: none"> • Disbursement/ delivery of Plant, Material and Operating Supplies. 	<ul style="list-style-type: none"> • Evaluated the authorization for plant, material and operating supplies.
See note no. 12.00 of the financial statements.	
Other Receivables	
<p>The carrying value of Other Receivables as at 30 June 2024 was BDT. 124,265,390,048</p> <p>Other Receivables was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> • Calculation of loan and other related items; • Controlling process of credit and others; and • Presentation of accurate information in the financial statements. 	<p>For other receivables our key audit procedures included the following:</p> <ul style="list-style-type: none"> • Obtaining an understanding of BREB's credit and other related control procedures and assessing the design, implementation and operating effectiveness of key internal controls over granting of credit; • Evaluating the receivable calculations, agreeing the data inputs and checking the mathematical accuracy of the calculation; • We obtained a list of long outstanding receivables;
See note no. 16.00 of the financial statements.	

Reporting on Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditor's report thereon.

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 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), Accounting manual of BREB (Instruction 600-16), and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing BREB's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate BREB or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of 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 these 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 risks of material misstatement of the financial statements, 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 on the effectiveness of BREB's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on BREB's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause BREB to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other Legal and Regulatory Requirements

We also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by the fund so far as it appeared from our examination of these books; and
- c) The statement of financial position and statement of other comprehensive income dealt with by the report are in agreement with the books of accounts and returns.

Place: Dhaka

Dated: December 29, 2024

Khan Wahab Shafique Rahman
Khan Wahab Shafique Rahman & Co.

Chartered Accountants

Firm's Registration No.: 11970 E. P.

Signed by: Md. Abu Sina FCA

Senior Partner

Enrollment No.: 619

DVC: 2412290619AS446020.

Bangladesh Rural Electrification Board (BREB)

Statement of Financial Position

As at 30 June 2024

Particulars	Notes	Amount in Tk.		
		30.06.2024	30.06.2023	
Assets				
Non- Current Assets:				
Property, Plant & Equipment	03	2,569,115,631	2,571,048,926	
Capital Work-in-Progress	04	2,227,883,700	15,945,000	
Long Term Loan To PBS	05	477,263,921,499	489,819,985,816	
Investment in Other Entities & Shares	06	25,594,690,292	14,797,039,892	
Investment in Financially Unsound PBS	07	67,471,644	35,746,178	
Direct Investment to PBS	08	5,600,000,000	5,000,000,000	
Investment in Bank (FDR)	09	28,942,725,047	34,400,947,637	
		542,265,807,813	546,640,713,450	
Current Assets:				
Short Term Loan	10	74,960,899	162,513,573	
Loan and Advances to Employees	11	286,868,726	357,018,748	
Plant Materials and Operating Supplies	12	13,501,296,444	14,991,086,981	
Store in Transit	13	1,600,894,606	551,496,038	
Miscellaneous Current Assets	14	1,706,508,509	1,724,618,317	
Advances and Prepayments	15	4,031,647,526	1,414,771,758	
Receivables	16	124,265,390,048	103,194,620,986	
Cash at Bank	17	1,880,609,863	1,751,860,681	
Imprést Fund	18	4,535,000	4,428,203	
		147,352,711,621	124,152,415,285	
Total Assets		689,618,519,434	670,793,128,735	
Fund and Liabilities				
Equities and Retained earnings:				
GOB Fund	19	458,822,138,789	458,178,535,439	
Donated Capital	20	668,055,426	152,726,069	
Retained Earnings	21	40,091,874,394	23,778,853,755	
Self Financing Project Investment	22	9,995,875,422	5,563,337,833	
RPCL Equity Fund		25,589,845,892	9,650,000,000	
DSL Reserve Fund		3,000,000,000	3,000,000,000	
Revolving Fund		5,600,000,000	5,000,000,000	
Endowment Fund		500,000,000	500,000,000	
O & M Material Fund for PBS		3,000,000,000	3,000,000,000	
Unrealized Gain on ICB Islami Bank		734,000	3,082,800	
		547,268,523,923	508,826,535,896	
Non-current Liabilities:				
Government Loan & Kinds	23	2,156,329,971	2,012,892,716	
Long Term Foreign Loans	24	114,951,699,509	110,357,453,555	
Other Loans	25	2,571,427,673	2,571,427,673	
		119,679,457,153	114,941,773,944	

Particulars	Notes	Amount in Tk.	
		30.06.2024	30.06.2023
Current Liabilities:			
Foreign and GOB loan - Current	26	3,855,037,000	3,769,047,000
Accounts Payable	27	386,863,001	436,889,049
TDS and VDS Payable/ (Receivable)	28	-	-
Security Deposits & Retention Money	29	1,312,620,651	1,699,126,463
Miscellaneous Current and Accrued Liabilities	30	821,421,880	6,860,327,885
Other Payables	31	11,542,288,814	30,538,304,057
Provision for income tax	32	4,741,949,609	3,661,205,040
Deferred Tax Liability	53	10,357,404	59,919,401
		22,670,538,359	47,024,818,895
Total Liabilities		689,618,519,434	670,793,128,735
Off Balance Sheet Item			
Claim from Sadharan Bima Corporation - Contingent Assets	33	47,157,232	47,157,232

The annexed notes form an integral part of these financial statements.


 Controller (Finance and Accounts)
Md. Abu Sina
 Controller (Finance & Accounts)
 BREB, Dhaka


Member (Finance)

ড. কে এম কামরুজ্জামান সেলিম
 নদস্য (অর্থ)
 বাংলাদেশ পত্রী বিদ্যুতায়ন বোর্ড

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: December 29, 2024


Khan Wahab Shafique Rahman & Co.
 Chartered Accountants
 Firm's Registration No.: 11970 E. P.
 Signed by: Md. Abu Sina FCA
 Senior Partner
 Enrollment No.: 619
 DVC: 2412290619AS446020

Bangladesh Rural Electrification Board (BREB)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
A. Revenue			
Interest on house building Loan to Employees	34	13,347,445	24,322,986
Interest on Loan to PBS	35	20,405,985,835	13,718,526,579
Dividend received from RPCL		207,876,225	277,168,300
Interest on Bank Deposit	36	2,217,657,455	2,898,815,094
Equipment Rental	37	3,615,404	6,350,364
Other Non-operating Revenue	38	401,058,268	118,074,092
Total Revenue		23,249,540,631	17,043,257,416
B. Operating Expenses			
Pay & Allowances	39	924,452,494	802,472,534
Employee's Retirement Benefits Expenses	40	728,613,900	799,325,057
Employees' Welfare Outsourcing	41	39,982,809	40,202,427
Honorarium & Rewards		20,627,307	9,999,980
Utility Expense	42	30,094,281	22,381,594
Fuel and Lubricants Expense	43	41,426,794	27,999,995
Repair & Maintenance Expense	44	47,222,141	33,440,129
Depreciation	45	202,739,457	209,983,033
Legal and Professional fees	46	11,781,112	49,304,523
Travelling & Daily Allowance Expense	47	52,135,022	32,111,757
Postage, Telegram & Telephone Expense	48	5,718,138	5,935,360
Office Expenses	49	33,543,381	28,178,088
Entertainment Expenses		4,913,942	2,996,983
Transport Insurance Premium		20,141,227	19,606,817
Training Expenses	50	29,394,200	19,006,912
Publicity and Advertisement		4,307,248	7,196,863
Electricity week and Other Govt. program		2,577,999	705,328
ICT Expenses (Automation)		2,652,349	2,834,771
Bank Charge		676,518	1,883,947
VAT Expenses		145,674	42,500
Special Incentive Bonus		55,688,521	56,226,390
Employee Recruitment Expense		23,659,949	14,999,900
Donation		-	5,000,000
Dividend Against Income		-	30,000,000
Transportation Cost		20,147,301	18,608,547
Other Expenses	51	59,066,393	35,467,778
Total operating Expenses		2,361,708,157	2,275,911,212
C. Operating margin before interest Tax (A-B)		20,887,832,474	14,767,346,204

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
D. Interest Expenses	52	1,681,998,613	1,209,472,960
E. Net Income Before Tax (C-D)		19,205,833,861	13,557,873,245
F. Provision for Taxation	53	4,741,949,608	3,661,205,040
G. Deferred Tax Expense/(Income) On Historical Cost Assets	54	(49,561,997)	18,353,772
H. Net Income After Tax (E-G)		14,513,446,250	9,878,314,433
I. Add-Other Comprehensive Expense			
J. Other Comprehensive Income			
Unrealized Loss on ICB Islami Bank		2,348,800	
K. Total Comprehensive Income (H+I)		14,511,097,450	9,878,314,433

The annexed notes form an integral part of these financial statements.


Controller (Finance and Accounts)

Md. Idris
Controller (Finance & Accounts)
BREB, Dhaka


Member (Finance)

ড. কে এম কামরুজ্জামান সেলিম
সদস্য (অর্থ)

Signed in terms of our separate report of separate annexed

Place: Dhaka

Dated: December 29, 2024


Khan Wahab Shafique Rahman & Co.

Chartered Accountants

Firm's Registration No.: 11970 E. P.

Signed by: Md. Abu Sina FCA

Senior Partner

Enrollment No.: 619

DVC: 2412290619AS446020

Bangladesh Rural Electrification Board (BREB)
Statement of Change in Equity
For the year ended 30 June 2024

Particulars	GOB Fund		Reserve for PBS Fund	Donated Capital	Retained Earnings	Self Financing project Investment	RPCL Equity Fund	O & M Fund	DSL Reserve Fund	Revolving Fund	Endowment Fund	Unrealized Gain/(Loss)	Total
	Equity-GOB	Government Capital Grant											
Balance as at 01 July 2023	381,310,326,941	76,868,208,498	-	152,726,069	23,778,853,756	5,563,337,833	9,650,000,000	3,000,000,000	3,000,000,000	5,000,000,000	500,000,000	3,082,800	508,826,535,897
Received during the year	494,637,520	471,003,413	-	515,329,357	18,339,420,280	4,441,024,361						-	5,921,994,651
Adjustment/ Refund/ Prior Year Adjustment	(254,889,583)	(67,148,000)			14,513,446,250	(8,486,771)						(2,348,800)	18,006,547,126
Net Income After Tax					(15,935,845,892)		15,939,845,892					-	14,513,446,250
Fund Transfer to RPCL Equity Fund					(600,000,000)					600,000,000		-	-
Fund Transfer to Revolving Fund													
Balance as at 30 June 2024	381,550,074,878	77,272,063,911	-	668,055,426	40,091,874,394	9,995,875,422	25,589,845,892	3,000,000,000	3,000,000,000	5,600,000,000	500,000,000	734,000	547,268,523,923

Particulars	GOB Fund		Reserve for PBS Fund	Donated Capital	Retained Earnings	Self Financing project Investment	RPCL Equity Fund	O & M Fund	DSL Reserve Fund	Revolving Fund	Endowment Fund	Unrealized Gain/(Loss)	Total
	Equity-GOB	Government Capital Grant											
Balance as at 01 July 2022	378,067,539,280	76,733,360,498	23,702,027,053	152,726,069	19,648,446,251	-	5,490,000,000	3,000,000,000	3,000,000,000	2,000,000,000	-	3,082,800	511,797,181,951
Received during the year	3,395,900,400	134,848,000	12,872,106,557	(36,574,133,610)	-	5,563,337,833	-	-	-	-	-	-	21,966,192,790
Adjustment/ Refund/ Prior Year Adjustment	(153,112,739)	-	-	-	6,912,093,072	-	-	-	-	-	-	-	(29,815,153,277)
Net Income After Tax	-	-	-	-	9,878,314,433	-	-	-	-	-	-	-	9,878,314,433
Fund Transfer to the Government	-	-	-	-	(5,000,000,000)	-	-	-	-	-	-	-	(5,000,000,000)
Fund Transfer to RPCL Equity Fund	-	-	-	-	(4,160,000,000)	-	4,160,000,000	-	-	-	-	-	-
Fund Transfer to Revolving Fund	-	-	-	-	(3,000,000,000)	-	-	-	-	3,000,000,000	-	-	-
Endowment Fund	-	-	-	-	(500,000,000)	-	-	-	-	-	500,000,000	-	-
Balance as at 30 June 2023	381,310,326,941	76,868,208,498	-	152,726,069	23,778,853,756	5,563,337,833	9,650,000,000	3,000,000,000	3,000,000,000	5,000,000,000	500,000,000	3,082,800	508,826,535,896

Controller (Finance and Accounts)

Md. Idris
Controller (Finance & Accounts)
BREB, Dhaka



Member (Finance)

ড. কে এম কামরুজ্জামান সেলিম
সদস্য (অর্থ)
বাংলাদেশ গভীর বিন্দুভাষণ বোর্ড



Bangladesh Rural Electrification Board (BREB)
Statement of Cash Flows
For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
A. Cash flow from operating activities			
Cash receipts from PBS & others	55	2,178,771,569	7,300,902,062
Cash Paid to Suppliers and Others	56	(29,545,103,103)	5,995,832,347
Cash Generated from Operations		(27,366,331,534)	13,296,734,408
Income Taxes Paid		(3,661,205,039)	(1,187,613,541)
Interest paid	57	(1,681,998,613)	(1,209,472,960)
Net cash inflow/outflow from operating activities		(32,709,535,186)	10,899,647,908
B. Cash flow from investing activities			
Long term loan to PBS	58	12,556,064,318	7,180,208,803
Investment in FDR		5,458,222,589	1,008,800,375
Investment in financially unsound PBS		(31,725,466)	17,100,000
Direct Investment to PBS		(600,000,000)	(3,000,000,000)
Purchase of Property, Plant & Equipment		(200,806,163)	(175,417,951)
Capital work-in-progress		(2,211,938,700)	2,370,104,777
Investment in Shares		(10,797,650,400)	(7,160,000,000)
Net cash inflow/outflow from investing activities		4,172,166,178	240,796,004
C. Cash flow from financial activities			
Equity - GOB		239,747,937	3,242,787,661
Payment to GOB		(5,000,000,000)	
RPCL Equity Fund		(15,939,845,892)	(4,160,000,000)
Revolving Fund		(600,000,000)	(3,000,000,000)
O & M Material fund for the PBS		-	3,000,000,000
Government Capital Grants		403,855,413	134,848,000
Government loan		143,437,255	29,000,000
Long term foreign loan		4,594,245,954	(1,614,415,384)
PBS Reserve Fund		-	(23,702,027,053)
RPCL Investment Fund		15,939,845,892	4,160,000,000
Revolving Fund		600,000,000	3,000,000,000
Prior year Adjustment		18,339,420,280	6,912,093,072
Donated Capital		515,329,357	-
Self Financing Project Investment		4,432,537,590	5,563,337,833
Net cash inflow/outflow from financial activities		28,668,573,786	(11,434,375,871)
Net increase/(decrease) in cash and cash equivalent (A+B+C)		131,204,778	(293,931,959)
Opening cash and cash equivalent*		1,756,288,886	2,050,220,844
Unrealised Gain on ICB Islami Bank Ltd		(2,348,800)	-
Closing cash and cash equivalent		1,885,144,863	1,756,288,885
*Break up of closing cash and cash equivalent:			
Cash at Bank		1,880,609,863	1,751,860,682
Imprest fund		4,535,000	4,428,204
		1,885,144,863	1,756,288,886

Controller (Finance and Accounts)
Md. Idris
Controller (Finance & Accounts)
BREB Dhaka

Member (Finance)
ড. কে এম কামরুজ্জামান সেলিম
সদস্য (অর্থ)
বাংলাদেশ পাণী বিপ্লবী প্রতিষ্ঠান বোর্ড

Bangladesh Rural Electrification Board (BREB)

Notes to the Financial Statements

As at and for the year ended 30 June 2024

1. Background

Bangladesh Rural Electrification Board (BREB) was established on October 31, 1977 under the Rural Electrification Board Ordinance, 1977 (Ordinance NO. LI of 1977) has changed to Bangladesh Rural Electrification Act, 2013 as per gazette no. 57 dated 10.11.2013. BREB is an agency working under the Ministry of Power, Energy and Mineral Resources, Government of the People's Republic of Bangladesh entrusted with the responsibility of supplying electricity to the rural area of Bangladesh. The Pally Bidyut Samities (PBSs) are being formed under the supervision of BREB with financing from of long term loan for line construction, material purchase, construction of sub-station and medium/short term loan for meeting operational expenses.

2. Significant accounting policies

2.1 Components of the Financial Statements

The financial statements include the following components:

- i. Statement of Financial Position
- ii. Statement of Profit or Loss and Other Comprehensive Income
- iii. Statement of Changes in Equity
- iv. Statement of Cash flows
- v. Notes to the Financial Statements.

2.2 Basis of preparation and presentation of the financial statements

The Financial Statements have been prepared on accrual basis under the historical cost convention and in line with BREB's own accounting manual, do not take into consideration of the effect of inflation. The following underlying laws, rules, regulations and accounting pronouncements have been considered in preparing and presenting the Financial Statements:

- i. Bangladesh Rural Electrification Board Act, 2013.
- ii. The International Accounting Standards (IASs)/International Financial Reporting Standards (IFRS).
- iii. Accounting manual of BREB (Instruction 600-16).
- iv. Any other applicable legislation.

Where the requirements of the Bangladesh Rural Electrification Board Act, 2013 differ with the requirements of these standards, the requirements of the Bangladesh Rural Electrification Board Act, 2013 take precedence.

2.3 Accounting policy of PBS

Bangladesh Rural Electrification Board has 80 (Eighty) Pally Bidyut Samities up to the year end 30 June 2024. The accounts of the samities are maintained at the respective samity office level. Financial statements of the board influenced by the transactions between BREB & Samities.

2.4 Statement of Cash flows

Cash Flow Statements has been prepared in accordance with IAS 7 "Cash Flow Statements" and under the guideline of BREB's accounting manual. The Statements shows the Structure of Changes in cash and cash equivalents during the financial year.

2.5 Cash and cash equivalents

Cash and cash equivalents include balance with the banks and balance of imprest fund.

2.6 Investments

All investments are initially recognized at cost, including acquisition charges associated with the investment.

2.7 Plant materials and operating supplies

Plant materials and operating supplies are measured at cost. The cost of plant materials and operating supplies is based on weighted average method and includes expenditure incurred in acquiring the plant materials and operating supplies and bringing them to their existing location and condition.

2.8 BREB Property, Plant & Equipment

Fixed assets are stated at cost less accumulated depreciation as per IAS-16 "Property, Plant & Equipment" except land and land development. Acquisition cost of an asset comprises the purchase price and any directly attributable cost of bringing the asset to working condition for its intended use.

Depreciation is charged at the following rates on all fixed assets on the basis of estimated useful lives as determined by fixed asset policy of the board. In all cases depreciation is calculated on straight line method.

The entity's depreciation is charged on the purchased date of asset.

As per instruction of BREB, depreciation on materials used for training or other unusual purpose will be determined annually by the committee assigned with the job.

Depreciation rates used for each type of fixed assets are as follows:

Sl No.	Asset group	Annual depreciation rate
1	Structure and Improvements	2%
2	Office Furniture & Fixtures	
	a) Furniture & Misc. Office Furniture & Equipment	8%
	b) Adding Machines, Calculator	15%
	c) Typewriters, Photocopying machines mimeograph & Offset printing machines	15%
	d) Data processing equipment/Computers	20%
3	Transportation equipment	
	a) Automobile	12%
	b) Motorcycles	15%
	c) Jeeps	8%
	d) Pickups, Light trucks including auxiliary equipment	12%
	e) Heavy trucks, buses, vans including auxiliary equipment	10%
	f) Trailers	10%
4	Test equipment	10%
5	Tools, Garage equipment	10%
6	Test equipment	12%
7	Laboratory equipment	12%
8	Power operated equipment	15%
9	Communications equipment	10%
10	Misc. equipment	16%
11	Other tangible property	16%

2.9 Revenue recognition

2.9.1 Equipment rental, miscellaneous income etc.

Income in respect of the above has been accounted for on realization basis.

2.9.2 Interest on Palli Bidyut Samity (PBS) loan

- i) Interest income has been accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.
- ii) Penal interest on overdue loan receivable from PBS's has been considered as income as and when become due.
- iii) Moratorium interest is treated as income when charged to long term loan.

2.10 Interest Between Disbursement and construction (IBDC) - Material

Interest at the rate of 1% per annum has been charged as IBDC on the value of materials issued to PBSs.

2.11 Retirement benefit schemes

BREB maintains a pension scheme, CPF, GPF, Gratuity Fund, Group Insurance Fund, Leave Encashment Fund and Benevolent Fund, which is operated for all eligible employees based on provision made annually for the same.

2.12 Foreign loans

On receipt of plant materials and operating supplies from various international agencies like KFAED, IDA, OPEC, JBIC, IDB, KUWAIT, USAID, FINLAND, SFD, NORAD, CIDA, ADB, JICA, DFID, JDRG, KSA, AIIB, KFW etc. have been accounted for as foreign loans.

2.13 Foreign currency translation

Foreign currency received as loans translated at the exchange rate prevailing on the transaction dates.

Value of plant materials and operating supplies received in the terms of foreign currency have been converted into a local currency using the rate declared by Economic Relations Division (ERD) of Ministry of Finance, Government of the People's Republic of Bangladesh.

2.14 Government Grant & Equity

Grant & Equity received from Government of the People's Republic of Bangladesh has been treated under the capital approach method as per IAS 20 Accounting for Govt. Grants and disclosures of Govt. Assurances.

2.15 Provision for Income Tax

Provision for income tax has been made applying applicable prescribed rate of the income tax, on the accounting profit after considering allowable and disallowable income & expenditure as per income tax laws of the country as well as in compliance with IAS-12 Income Taxes .

2.16 Deferred Tax

BREB has adopted deferred tax during the period under review in compliance with the provisions of International Accounting standards (IAS-12) ' Income Taxes' the entity's policy of recognition of deferred tax assets/Liabilities is based on temporary differances (Taxable or Deductable) between the carrying amount (Book Value) of asstes and liabilities for financial reporting purposes and its tax base, and accordingly, deferred tax income/expenses has been considered to determine Deferred Tax Expenses/(Incomes).

2.17 Reporting period

The accounting period of the Board has been determined to be from 1 July to 30 June each year. These financial statements cover one year from 1 July 2023 to 30 June 2024.

2.18 Members interest in different entities

The Board consists 12 (Twelve) members, name & position of them are stated below:

Name of Members	Status with the board	Name of the firms/companies in which interested as proprietor, partner, director, managing agent, guarantor, employee etc.
Major General S M Zia-Ul-Azim	Chairman	N/A
Dr K M Kamruzzaman Selim	Member (Finance)	N/A
Md. Ahsanur Rahman Hasib	Member (Administration)	N/A
Debasish Chakrabarti	Member (Distribution & Operation)	N/A
Debasish Chakrabarti	Member (Planning & Development)A.C	N/A
Md. Ahsanur Rahman Hasib	Member (PBS Management) A.C.	N/A
Md. Kamal Uddin Biswas	Part time Member	From BSCIC
Dr. Md. Moktar Hossain	Part time Member	From BRDB
Abdur Rashid Khan	Part time Member	From PGCB
Md. Shamsul Alam	Part time Member	From BPDB
Md. Ashrafuzzaman	Part time Member	From BADC
Md. Moniruzzaman FCA	Part time Member	From ICAB

2.19 General

- Figures appearing in these Financial Statements have been rounded off to the nearest Taka.
- Previous year's figures have been rearranged, where necessary, in order to conform to current year's presentation.

2.20 DSLR & DSCL Ratio

Debt Service Liability Received (DSLR) & Debt Service Liability Claimed (DSLC) Statement is shown in Annexure-I.

2.21 Financial Analysis

Financial analysis is shown as ratio analysis in Annexure-J

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023

03 Property, Plant & Equipment
(Details Annexure -A)

Opening Balance at cost	4,569,034,397	4,423,114,587
Add: Addition during the year	201,533,479	175,417,951
Less: Sale/Adjustment during the year	6,600,068	29,498,141
	<u>4,763,967,808</u>	<u>4,569,034,397</u>
Less: Accumulated Depreciation	2,194,852,176	1,997,985,471
Closing Balance	2,569,115,631	2,571,048,926

Details are shown in Annexure-A

Note: There is a difference between Annexure-A & note no 03 in addition during the year and adjustment during the year amounting taka 727,315. This difference has occurred for rectifying journal voucher to vanish a wrong journal voucher

4 Capital Work-in-Progress

The amounts shown under the above head represent expenses incurred and paid by BREB up to the respective year end date in respect of following construction works under progress for PBSs:

Capital work-in-progress - BREB (Note: 4.1)	2,227,883,700	15,945,000
Capital work-in-progress - PBS (Note: 4.2)	<u>2,227,883,700</u>	<u>15,945,000</u>
Closing Balance	2,227,883,700	15,945,000

4.1 Capital work-in-progress - BREB

Opening Balance	-	-
Add: Addition during the year	-	-
Less: Adjustment during the year	-	-
Closing Balance	-	-

4.2 Capital Work-in-Progress -PBS

Pre-Construction WIP- Land Acquisition (Note: 4.2.1)	-	-
Civil Construction (Note: 4.2.2)	-	-
Line Construction (Note: 4.2.3)	-	15,945,000
Engineering and Supervision (Note: 4.2.4)	-	-
Construction of 11KV New, Augmentation & under Ground Line (Note: 4.2.5)	136,666,000	-
Construction of 11KV Up-gradation Line (Note: 4.2.6)	12,457,000	-
Construction of 33KV New, Augmentation & under Ground Line (Note: 4.2.7)	46,488,000	-
River Crossing Tower (Note: 4.2.8)	5,700	-
Pre-Paid Meter (Note: 4.2.9)	1,948,500,000	-
Installation of Insulated Conductor/ Reconductoring Existing Line (Note: 4.2.10)	4,708,000	-
Conversion LT to HT Line (Note: 4.2.11)	28,900,000	-
Conversion HT single phase to three phase (Note: 4.2.12)	35,159,000	-
Engineering & Supervision: Electrical Consultancy (Note: 4.2.13)	15,000,000	-
Closing Balance	2,227,883,700	15,945,000

4.2.1 Pre-Construction WIP- Land Acquisition

Opening balance	-	196,315,764
Add: Addition during the year	-	196,315,764
Less: Adjustment during the year	-	196,315,764
Closing Balance	-	196,315,764

4.2.2 Civil Construction

Opening balance	-	308,511,204
Add: Addition during the year	-	530,280,758
Less: Adjustment during the year	-	838,791,962
Closing Balance	-	838,791,962

4.2.3 Line Construction

Opening balance	-	2,060,805,573
Add: Addition during the year	-	2,110,593,897
Less: Adjustment during the year	-	4,171,399,470

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
4.2.4	Engineering and Supervision		15,945,000
	Opening balance		16,733,000
	Add: Addition during the year		102,645,162
	Less: Adjustment during the year		119,378,162
	Closing Balance		119,378,162
4.2.5	Construction of 11KV New, Augmentation & under Ground Line		
	Opening balance	7,300,000	-
	Add: Addition during the year	149,017,344	-
	Less: Adjustment during the year	156,317,344	-
	Closing Balance	19,651,344	-
4.2.6	Construction of 11KV Up-gradation Line		
	Opening balance	136,666,000	-
	Add: Addition during the year		
	Less: Adjustment during the year		
4.2.7	Construction of 33KV New, Augmentation & under Ground Line		
	Opening balance	5,750,000	-
	Add: Addition during the year	54,417,097	-
	Less: Adjustment during the year	60,167,097	-
		13,679,097	-
		46,488,000	-
4.2.8	River Crossing Tower		
	Opening balance	5,700	-
	Add: Addition during the year	5,700	-
	Less: Adjustment during the year	5,700	-
4.2.9	Pre-Paid Meter		
	Opening balance	1,948,500,000	-
	Add: Addition during the year	1,948,500,000	-
	Less: Adjustment during the year	1,948,500,000	-
4.2.10	Installation of Insulated Conductor/ Reconductoring Existing Line		
	Opening balance	4,708,000	-
	Add: Addition during the year	4,708,000	-
	Less: Adjustment during the year	4,708,000	-
4.2.11	Conversion LT to HT Line		
	Opening balance	2,895,000	-
	Add: Addition during the year	36,600,068	-
	Less: Adjustment during the year	39,495,068	-
		10,595,068	-
		28,900,000	-
4.2.12	Conversion HT single phase to three phase		
	Opening balance	37,426,793	-
	Add: Addition during the year	37,426,793	-
	Less: Adjustment during the year	2,267,793	-
		35,159,000	-
4.2.13	Engineering & Supervision: Electrical Consultancy		
	Opening balance	15,000,000	-
	Add: Addition during the year	15,000,000	-
	Less: Adjustment during the year	15,000,000	-

Note	Particulars	Amount in Taka		
		30 June 2024	30 June 2023	
5. Long Term Loan to PBS				
Loan in cash and kind are extended to PBSs by BREB at different stages for the purpose of operation, maintenance, construction of utility plant etc. of the PBSs. Balances of such loan from BREB to PBSs and moratorium interest (interest for the grace period) have been under the above head.				
Opening Balance		489,819,985,817	497,000,194,620	
Add: Disbursed during the year		11,151,467,731	16,243,494,567	
Less: Adjustments/Realized during the year		500,971,453,548	513,243,689,187	
		23,707,532,049	23,423,703,370	
		477,263,921,499	489,819,985,816	
(Details are shown in Annexure -B)				
6. Investment in Other Entities & Shares				
Investment in share of Rural Power Company Limited (Note: 6.1)		25,589,845,892	14,789,846,692	
Investment in share of ICB Islamic Bank Limited (Note: 6.2)		4,844,400	7,193,200	
Closing Balance		25,594,690,292	14,797,039,892	
6.1 Investment in Rural Power Company Limited				
Opening Balance		14,789,846,692	7,629,846,692	
Add: Addition during the year		10,800,000,000	7,160,000,000	
Less: Adjustment during the year		800	14,789,846,692	
Closing Balance		25,589,845,892	14,789,846,692	
Disclosers of Ordinary Share Equity				
Year	No. of shares	Face value per share	Taka	Taka
Purchase of ordinary shares				
1998	855,420	500	427,710,000	427,710,000
Allotment Share From RPCL				
2014	516,722	500	258,361,000	258,361,000
2014	261,936	500	130,968,000	130,968,000
2020	169,204	500	84,602,000	84,602,000
2023	928,411	500	464,205,500	-
2023	2,440,354	500	1,220,177,000	-
2023	288,030	500	144,015,000	-
Sub Total	4,316,627		2,302,328,500	473,931,000
Transfer of Share from PBS				
2014	135,907	500	67,953,500	67,953,500
2014	43,361	500	21,680,500	21,680,500
2014	4,512	500	2,256,000	2,256,000
2014	12,950	500	6,475,000	6,475,000
2014	3,074	500	1,537,000	1,537,000
2014	748	500	374,000	374,000
2014	748	500	374,000	374,000
2017	2,035,120	500	1,017,560,000	1,017,560,000
Sub Total	2,236,420		1,118,210,000	1,118,210,000
Bonus Share				
2003	128,313	500	64,156,500	64,156,500
2004	98,373	500	49,186,500	49,186,500
2005	54,105	500	27,052,500	27,052,500
2005	113,621	500	56,810,500	56,810,500
2007	187,474	500	93,737,000	93,737,000
2008	215,595	500	107,797,500	107,797,500
2010	123,967	500	61,983,500	61,983,500
2010	168,369	500	84,184,500	84,184,500
2010	97,261	500	48,630,500	48,630,500
2011	204,249	500	102,124,500	102,124,500
2012	112,337	500	56,168,500	56,168,500
Sub Total	1,503,664		751,832,000	751,832,000
Total received shares Equity	8,912,131		4,600,080,500	2,771,683,000
Add: Share money deposit			10,000,000,508	9,650,001,308
Total Investment in Shares			14,600,081,008	12,421,684,308

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
Disclosers of Share Premium			
Year	No. of shares	Premium value per share	Taka
Allotment Share			
2014	516,722	714	368,939,508
2014	261,936	714	187,022,304
2020	169,204	1,273	215,396,692
2023	928,411	2,182	2,025,794,500
2023	2,440,354	2,434	5,939,823,000
2023	288,030	2,277	655,985,000
Sub Total	4,316,627		9,392,961,004
			771,358,504
Transfer of Share Premium from PBS			
2014	135,907	714	97,037,598
2014	43,361	714	30,959,754
2014	4,512	714	3,221,568
2014	12,950	714	9,246,300
2014	3,074	714	2,194,836
2014	748	714	534,072
2014	748	714	534,072
2017	2,035,120	714	1,453,075,680
Sub Total	2,236,420		1,596,803,880
Total Premium RPCL & PBS			10,989,764,884
			2,368,162,384

BREB received 1,503,664 bonus share from Rural Power Company Limited (RPCL) up to 30 June 2024 which included in total number of share. But share certificate amounting to Tk 10,000,000,508 out of Tk 25,589,846,692 has not been received yet.

Moreover apart from the bonus claims new investment of TK 10,000,000,000 was made in year 2023-2024 share certificate of which has also not been received.

6.2 Investment in Shares of ICB Islami Bank Ltd.

Cost value

Opening Balance (ICB Islami Bank Share 1,468,000 @ of Tk. 13.99) 20,537,320 20,537,320

Addition during the year -

Sold during the year -

Total cost value 20,537,320 20,537,320

Impairment of Investment under fair value measurement

Opening Balance 7,193,200 7,193,200

Impairment of investment during the year -

Adjustment of unrealized gain/(loss) 2,348,800 -

Total impairment of Investment 4,844,400 7,193,200

Closing Fair value/ Market value 4,844,400 7,927,200

List of investment in shares and cost & market value

Name of Company	No. of Share	Ave. rate of	Cost value	Market rate	Market value
ICB Islamic Bank Ltd.	1,468,000	13.99	20,537,320	3.30	4,844,400
Total	1,468,000		20,537,320		4,844,400

7. Investment in Financially Unsound PBS

Principal Cox's Bazar PBS 67,471,644 35,746,178
67,471,644 35,746,178

8. Direct Investment to PBS

Opening balance 5,000,000,000 2,000,000,000
Add: Addition during the year 600,000,000 3,000,000,000
Closing Balance 5,600,000,000 5,000,000,000

9. Investment in Bank (FDR)

The amounts shown under the above head represent investments as fixed deposits in banks. Such investments are made against specific fund, such as depreciation fund, other special fund etc.

BREB Own fund (Note: 9.1) 143,048,800 1,113,858,122
Other Special fund (Note: 9.2) 26,072,064,867 30,999,750,797
Depreciation fund (Note: 9.3) 2,727,611,380 2,287,338,718

Closing Balance 28,942,725,047 34,400,947,637
28,942,725,047 34,400,947,637

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
9.1 BREB Own Fund			
Opening balance		1,113,858,122	6,396,420,844
Add: Addition during the year		965,818,800	7,391,747,075
		<u>2,079,676,922</u>	<u>13,788,167,919</u>
Less: Adjustment during the year		1,936,628,122	12,674,309,797
Closing Balance		143,048,800	1,113,858,122
9.2 Other Special Fund			
Contractors Security Deposit (Note: 9.2.1)		1,226,376,960	1,666,277,833
Substation insurance fund (Note: 9.2.2)		1,694,969,123	1,292,451,021
BREB Project Investment Fund (Note: 9.2.3)		7,228,157,140	10,900,187,328
DSL Reserve Fund (Note: 9.2.4)		15,231,921,644	16,590,114,615
PBS O & M Fund (Note: 9.2.5)		70,640,000	
Deposit Work Fund (Note: 9.2.6)		120,000,000	50,720,000
Endowment Fund (Note: 9.2.7)		500,000,000.00	500,000,000.00
Closing Balance		26,072,064,867	30,999,750,797
9.2.1 Contractors Security Deposit			
Opening balance		1,666,277,833	4,102,394,167
Add: Addition during the year		204,177,960	2,096,381,396
		<u>1,870,455,793</u>	<u>6,198,775,563</u>
Less: Adjustment during the year		644,078,833	4,532,497,730
Closing Balance		1,226,376,960	1,666,277,833
9.2.2 Substation Insurance Fund			
Opening balance		1,292,451,021	1,100,000,000
Add: Addition during the year		1,260,098,013	1,147,878,800
		<u>2,552,549,034</u>	<u>2,247,878,801</u>
Less: Adjustment during the year		857,579,911	955,427,780
Closing Balance		1,694,969,123	1,292,451,021
9.2.3 BREB Project Investment Fund			
Opening balance		10,900,187,328	12,000,000,000
Add: Addition during the year		1,975,298,799	6,694,140,916
		<u>12,875,486,127</u>	<u>18,694,140,916</u>
Less: Adjustment during the year		5,647,328,987	7,793,953,588
		<u>7,228,157,140</u>	<u>10,900,187,328</u>
9.2.4 DSL Reserve Fund			
Opening balance		16,590,114,615	3,000,000,000
Add: Addition during the year		10,118,285,422	19,734,191,680
		<u>26,708,400,037</u>	<u>22,734,191,680</u>
Less: Adjustment during the year		11,476,478,393	6,144,077,065
		<u>15,231,921,644</u>	<u>16,590,114,615</u>
9.2.5 PBS O & M Fund			
Opening balance			3,000,000,000
Add: Addition during the year		70,640,000	200,000,000
		<u>70,640,000</u>	<u>3,200,000,000</u>
Less: Adjustment during the year			3,200,000,000
Closing Balance		70,640,000	
9.2.6 Deposit Work Fund			
Opening balance		50,720,000	100,000,000
Add: Addition during the year		170,000,000	21,870,000
		<u>220,720,000</u>	<u>121,870,000</u>
Less: Adjustment during the year		100,720,000	71,150,000
Closing Balance		120,000,000	50,720,000

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
9.2.7	Endowment Fund		
	Opening balance	500,000,000	-
	Add: Addition during the year	500,000,000	500,000,000
	<hr/>	<hr/>	<hr/>
	Less: Adjustment during the year	1,000,000,000	500,000,000
	<hr/>	<hr/>	<hr/>
	Closing Balance	500,000,000	500,000,000
<hr/>	<hr/>	<hr/>	<hr/>
9.3	Depreciation Fund		
	Opening balance	2,287,338,718	1,960,933,000
	Add: Addition during the year	1,437,529,090	1,815,601,539
	<hr/>	<hr/>	<hr/>
	Less: Adjustment during the year	3,724,867,808	3,776,534,539
	<hr/>	<hr/>	<hr/>
	Closing Balance	997,256,428	1,489,195,821
<hr/>	<hr/>	<hr/>	<hr/>
10.	Short Term Loan		
	The following loans extended to PBSs expected to be repaid to BREB within one year have been shown under the above head:		
	Opening balance	162,513,573	118,658,549
	Add: Addition during the year	246,451,635	332,895,315
	<hr/>	<hr/>	<hr/>
	Less: Adjustment during the year	408,965,208	451,553,863
	<hr/>	<hr/>	<hr/>
	Closing Balance	334,004,310	289,040,290
<hr/>	<hr/>	<hr/>	<hr/>
	Dhaka PBS-1	991,801.04	
	Tangail PBS	(1,263,773.32)	
	Comilla PBS-1	687,847.00	
	Chandpur PBS-1	(1,109,111.00)	
	Hobigonj PBS	(3,211,300.33)	
	Moulvibazar PBS	329,436.72	
	Pabna PBS-1	(1,660,395.24)	
	Pabna PBS-2	(1,864,342.97)	
	Sirajgonj PBS-1	328,517.00	
	Jessore PBS-1	234,691.00	
	Jessore PBS-2	2,416,377.18	
	Natore PBS-1	4,094,835.27	
	Natore PBS-2	(519,137.44)	
	Rangpur PBS-1	6,456,046.79	
	Satkhira PBS	(1,406,483.00)	
	Feni PBS	173,821.00	
	Mymensingh pbs-1	(1,054,941.54)	
	Dinajpur PBS-1	304,443.00	
	Kushtia PBS	(2,115,313.00)	
	Joypurhat PBS	464,259.67	
	Pirojpur PBS	153,391.00	
	Rangpur PBS-2	(29,259.00)	
	Jamalpur PBS	(374,957.39)	
	Chittagong PBS-1	424,831.00	
	Bogra PBS	1,101,813.81	
	Thakurgaon PBS	24,358.81	
	Madaripur PBS	380,501.99	
	Barisal PBS-2	(2,029,740.36)	
	Chittagong PBS-2	215,336.00	
	Mcherpur PBS	178,482.00	
	Noakhali PBS	428,199.00	
	Bagerhat PBS	(1,176,259.00)	
	Narsingdi PBS-1	867,860.20	
	Kishoregonj PBS	4,080,329.01	
	Narsingdi PBS-2	(427,568.13)	
	Naogaon PBS	3,508,913.80	
	Sylhet PBS-1	(946,646.00)	
	Laxmipur PBS	3,395.73	
	Barisal PBS-1	2,069,563.96	
	Patuakhali PBS	86,495.96	
	Manikgonj PBS	1,478,087.40	
	Comilla PBS-2	1,690,589.53	
	Cox's Bazar PBS	(2,404,856.22)	

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Dinajpur PBS-2	3,031,725.62	
	Netrokuna PBS	8,796,846.66	
	Nawabgonj PBS	3,790,533.51	
	Faridpur PBS	2,886,469.06	
	Jhenaidha PBS	1,895,471.29	
	Rajshahi PBS	1,295,013.66	
	Kuri-gram PBS	3,243,670.90	
	Magura PBS	363,702.20	
	B-Baria PBS	3,014,531.45	
	Mymensingh PBS-2	1,558,953.09	
	Nilphamari PBS	1,055,545.00	
	Gopalganj PBS	1,735,251.89	
	Bhola PBS	2,884,105.76	
	Rajbari PBS	1,801,709.99	
	Sylhet PBS-2	923,042.43	
	Shariatpur PBS	1,879,649.00	
	Munsiganj PBS	242,170.00	
	Dhaka PBS-2	277,534.00	
	Sunamgonj PBS	1,743,424.00	
	Sherpur PBS	1,604,631.47	
	Mymensingh PBS-3	1,969,625.39	
	Gaibandha PBS	1,600,887.83	
	Jhalokhati PBS	2,218,170.77	
	Khulna PBS	5,975,697.70	
	Chittagong PBS-3	215,336.00	
	Gazipur PBS	734,690.54	
	Narayanganj PBS	1,731,155.36	
	Dhaka PBS-3	(1,650,750.21)	
	Comilla PBS-3	(1,221,954.52)	
	Sirajgonj PBS-2	1,780,237.85	
	Bogra pbs-2	2,759,671.81	
	Naoga pbs-2	3,377,048.95	
	Comilla pbs-4	11,068.53	
	Gajipur pbs-2	719,131.00	
	Chandpur pbs-2	121,295.00	
	Narayanganj PBS-2	278,747.01	
	Dhaka PBS - 4	(1,263,282.00)	
		74,960,899	

11. Loan and Advances to Employees

House Building Loan to Employees

Opening Balance	356,122,320	434,963,258
Add: Disbursed during the year	1,605,124	500,038
	357,727,444	435,463,296
Less: Realized during the year	71,234,014	79,340,976
	286,493,430	356,122,320

Details are shown in Annexure-C

Advance against:

Salary	375,296	896,428
	375,296	896,428
Closing Balance	286,868,726	357,018,748

12. Plant Materials and Operating Supplies

Values of stock of plant materials and operating supplies as per financial ledger of BREB are as follows:

Material and supplies (Note: 12.1)	8,605,952,608	11,296,549,154
Sub-Station Materials (Note: 12.2)	244,720,587	296,921,984
Material and supplies -O & M for PBS (Note: 12.3)	4,650,623,249	3,397,615,843
Closing Balance	13,501,296,444	14,991,086,981

Details are shown in Annexure-D

Note	Particulars	Amount in Taka																																											
		30 June 2024	30 June 2023																																										
12.1	Material and supplies																																												
	Opening Balance	11,296,549,154	12,335,009,964																																										
	Addition Balance during the year	10,117,582,287	10,424,056,376																																										
		21,414,131,440	22,759,066,339																																										
	Less: Adjustment during the year	12,808,178,832	11,462,517,185																																										
	Closing Balance	8,605,952,608	11,296,549,154																																										
12.2	Sub-Station Materials																																												
	Opening Balance	296,921,984	330,366,826																																										
	Addition Balance during the year																																												
		296,921,984	330,366,826																																										
	Less: Adjustment during the year	52,201,397	33,444,842																																										
	Closing Balance	244,720,587	296,921,984																																										
12.3	Material and supplies -O & M for PBS																																												
	Opening Balance	3,397,615,843	1,292,835,705																																										
	Addition Balance during the year	10,491,533,235	9,322,567,252																																										
		13,889,149,078	10,615,402,957																																										
	Less: Adjustment during the year	9,238,525,828	7,217,787,114																																										
	Closing Balance	4,650,623,249	3,397,615,843																																										
13.	Store in Transit																																												
	The amount shown under the above head represents cost incurred up to the year end date in respect of materials and supplies which are in transit.																																												
	Phase-wise breakup of the amount is as follows:																																												
	Rural Elec. Expand. Chittagong-Sylhet Division Program-1	42,798,581	42,798,581																																										
	URIDS : DMCS	104,749,579	104,749,579																																										
	URIDS : RRKB	62,222,924	62,222,924																																										
	UREDS : DCSD	26,034,988	26,034,988																																										
	MCEP:DMD	1,365,088,533	315,689,965																																										
	Closing Balance	1,600,894,606	551,496,038																																										
	<table border="1"> <thead> <tr> <th>Name of the project</th> <th>Location of the Assets</th> <th>Date of law suit</th> <th>Status</th> <th>Amount</th> <th>Legal Status</th> </tr> </thead> <tbody> <tr> <td>Rural Elec. Expand. Chittagong-Sylhet Division</td> <td>Warehouse</td> <td>23.11.2014</td> <td>Damage, Shorts, Unqualitiful</td> <td>42,798,581</td> <td>Under Law Suite</td> </tr> <tr> <td>URIDS : DMCS</td> <td>Warehouse</td> <td>31.05.2021</td> <td>Damage, Shorts, Unqualitiful</td> <td>104,749,579</td> <td>Under Law Suite</td> </tr> <tr> <td>URIDS : RRKB</td> <td>Warehouse</td> <td>31.05.2021</td> <td>Damage, Shorts, Unqualitiful</td> <td>62,222,924</td> <td>Under Law Suite</td> </tr> <tr> <td>UREDS : DCSD</td> <td>Warehouse</td> <td>12.05.2021</td> <td>Damage, Shorts, Unqualitiful</td> <td>26,034,988</td> <td>Under Law Suite</td> </tr> <tr> <td>MCEP:DMD</td> <td>In Transit</td> <td></td> <td>Current Project</td> <td>1,365,088,533</td> <td>No Issue</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>1,600,894,606</td> <td></td> </tr> </tbody> </table>	Name of the project	Location of the Assets	Date of law suit	Status	Amount	Legal Status	Rural Elec. Expand. Chittagong-Sylhet Division	Warehouse	23.11.2014	Damage, Shorts, Unqualitiful	42,798,581	Under Law Suite	URIDS : DMCS	Warehouse	31.05.2021	Damage, Shorts, Unqualitiful	104,749,579	Under Law Suite	URIDS : RRKB	Warehouse	31.05.2021	Damage, Shorts, Unqualitiful	62,222,924	Under Law Suite	UREDS : DCSD	Warehouse	12.05.2021	Damage, Shorts, Unqualitiful	26,034,988	Under Law Suite	MCEP:DMD	In Transit		Current Project	1,365,088,533	No Issue					1,600,894,606			
Name of the project	Location of the Assets	Date of law suit	Status	Amount	Legal Status																																								
Rural Elec. Expand. Chittagong-Sylhet Division	Warehouse	23.11.2014	Damage, Shorts, Unqualitiful	42,798,581	Under Law Suite																																								
URIDS : DMCS	Warehouse	31.05.2021	Damage, Shorts, Unqualitiful	104,749,579	Under Law Suite																																								
URIDS : RRKB	Warehouse	31.05.2021	Damage, Shorts, Unqualitiful	62,222,924	Under Law Suite																																								
UREDS : DCSD	Warehouse	12.05.2021	Damage, Shorts, Unqualitiful	26,034,988	Under Law Suite																																								
MCEP:DMD	In Transit		Current Project	1,365,088,533	No Issue																																								
				1,600,894,606																																									
14.	Miscellaneous Current Assets																																												
	Contractors (Note: 14.1)	1,667,217,333	766,540,716																																										
	Supplies (Note: 14.2)	34,618,612	91,343,100																																										
	Internal Bill (Note: 14.3)	4,672,564																																											
	Closing Balance	1,706,508,509	857,883,816																																										
	Details are shown in Annexure-E																																												
14.1	Contractors																																												
	External bill.	12,379,309.73																																											
	REUP:JICA	48,493,355.00																																											
	UREDS:DCSD	187,348,290.00																																											
	DDP-1	7,986,476.00																																											
	1.5MCCP	179,223,085.00																																											
	URIDS:DMCS	326,744,893.00																																											
	100% DNE:DMCS	370,703,014.38																																											
	100% DNE:RRKB	534,338,910.00																																											
		1,667,217,333																																											

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
14.2	Supplies		
	External bill.	14,170,095	20,448,517
	Material Sec.	20,448,517	21,441,213
	Closing Balance	34,618,612	41,889,730
14.2.1	Material Sec.		
	ELIB	5,330,659	
	UREDS:DCSD	15,117,858	
		20,448,517	
14.3	Internal Bill		
	SPPAI	76,285	
	Underground Electric Distribution Network Under Dhaka PBS-4 (Phase-1) project	4,596,279	
		4,672,564	
15.	Advances and Prepayments		
	Ansar honorarium	504,508	503,827
	Supplier's (Note-15.1)	352,381,908	22,024,095
	Advance income Tax (Note-15.2)	2,769,391,276	958,572,418
	Customs duty and VAT (Note-15.3)	738,681,156	373,956,049
	Mobilization SPPIA Project	170,688,678	59,715,368
	Closing Balance	4,031,647,526	1,414,771,758
15.1	Supplier's		
	URIDS:DMCS	5,254,005	
	URIDS:RRKB	6,849,270	
	MCEP:KD	340,278,633	
		352,381,908	
15.2	Advance income Tax		
	Opening Balance	958,572,418	203,046,271
	Add: Deducted at Source	2,770,592,593	958,572,418
	Less: Paid during the year	959,773,736	203,046,271
		2,769,391,276	958,572,418
	Less: Adjustment made during the year :		
	For the FY 2022-23 as per assessment order		203,046,271
		2,769,391,276	
15.3	Customs duty and VAT		
	Efficient Lighting Initiative for Bangladesh-(Part-1)	41,129.91	
	REE:CSDP-1	36,706,706.32	
	REE:BDP-1	697,197.44	
	URIDS:DMCS	245,279,904.02	
	URIDS:RRKB	4,492,589.00	
	MCEP:KD	16,200,686.34	
	MCEP:DMD	435,262,942.65	
		738,681,156	
16.	Receivables		
	Receivable from PBS (Note: 16.1)	123,191,225,627	101,931,141,306
	Interest on loan to employee (Note: 16.2)	236,106,911	255,280,080
	Receivable from Project Loan	1,190,000	4,000,000
	Interest receivable from BREB Own Fund (FDR)	663,949	75,744,959
	Interest receivable from Contractors Security Deposit Fund FDR	50,376,105	45,231,155
	Interest receivable from PBS Substation Insurance Fund FDR	62,062,225	38,030,535
	Interest receivable from Depreciation Fund FDR	78,601,967	66,235,938
	Interest receivable from Deposit Work Fund FDR		1,938,104
	Interest receivable from BREB Project Investment Fund FDR	216,975,919	348,105,983
	Interest receivable from DSL Reserve Fund FDR	428,187,344	414,015,665
	Interest receivable from Endowment Fund FDR		14,897,260
	Closing Balance	124,265,390,048	103,194,620,986

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
16.1 Receivable from PBS			
	Matured long term loan-Principal (Note: 16.1.1)	105,012,373,762	86,952,529,243
	Matured interest on long term loan (Note: 16.1.2)	18,178,851,864	14,978,612,063
	Closing Balance	123,191,225,627	101,931,141,306
16.1.1 Matured Long Term Loan-Principal			
	Opening Balance	86,952,529,243	77,865,723,919
	Add: Addition during year	24,309,365,074	18,144,310,509
	Less: Adjustment/realize during the year	111,261,894,318	96,010,034,428
	Closing Balance	6,249,520,555	9,057,505,185
		105,012,373,762	86,952,529,243
PBS Wise Break-up			
	Tangail PBS	1,386,614,583	
	Comilla PBS-1	879,844,820	
	Chandpur PBS-1	864,947,908	
	Hobigonj PBS	1,013,155,484	
	Moulouvibazar PBS	704,962,107	
	Pabna PBS-1	1,451,690,285	
	Pabna PBS-2	1,431,801,479	
	Sirajgonj PBS-1	975,811,772	
	Jessore PBS-1	1,649,485,858	
	Jessore PBS-2	1,718,935,278	
	Natore PBS-1	939,241,648	
	Natore PBS-2	771,308,300	
	Rangpur PBS-1	1,525,181,994	
	Satkhira PBS	1,704,628,729	
	Feni PBS	1,805,364,385	
	Mymensingh pbs-1	2,248,381,790	
	Dinajpur PBS-1	1,413,242,918	
	Kushtia PBS	1,704,774,945	
	Joypurhat PBS	1,226,112,690	
	Pirojpur PBS	2,074,614,697	
	Rangpur PBS-2	1,594,966,671	
	Jamalpur PBS	2,427,332,979	
	Chittagong PBS-1	1,973,249,724	
	Bogra PBS	1,262,360,386	
	Thakurgaon PBS	2,218,980,544	
	Madaripur PBS	1,272,377,864	
	Barisal PBS-2	1,343,031,369	
	Chittagong PBS-2	1,418,663,083	
	Meherpur PBS	1,506,945,162	
	Noakhali PBS	2,189,978,825	
	Bagerhat PBS	1,571,320,823	
	Kishoregonj PBS	1,927,908,680	
	Narsingdi PBS-2	1,387,577,934	
	Naogaon PBS	1,476,270,031	
	Sylhet PBS-1	2,013,719,480	
	Laxmipur PBS	1,609,563,156	
	Barisal PBS-1	1,111,160,845	
	Patuakhali PBS	1,656,012,491	
	Manikgonj PBS	1,808,851,828	
	Comilla PBS-2	2,113,186,777	
	Cox's Bazar PBS	2,159,969,940	
	Dinajpur PBS-2	1,570,563,343	
	Netrokuna PBS	2,594,885,109	
	Nawabgonj PBS	1,846,569,697	
	Faridpur PBS	2,265,653,704	
	Jhenaidha PBS	1,994,685,958	
	Rajshahi PBS	1,410,489,715	
	Kuri-gram PBS	2,483,335,660	
	Magura PBS	1,454,570,624	
	B-Baria PBS	2,598,815,539	

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Nilphamari PBS	1,338,801,922	
	Gopalgonj PBS	1,267,784,062	
	Bhola PBS	1,785,141,103	
	Rajbari PBS	953,435,476	
	Sylhet PBS-2	1,435,747,756	
	Shariatpur PBS	1,244,378,320	
	Munsigonj PBS	1,121,504,530	
	Dhaka PBS-2	555,906,573	
	Sunamgonj PBS	2,105,318,328	
	Shcrpur PBS	1,260,804,564	
	Mymensingh PBS-3	1,408,436,911	
	Gaibandha PBS	1,325,828,925	
	Jhalokhati PBS	902,910,003	
	Khulna PBS	1,882,079,574	
	Chittagong PBS-3	632,787,326	
	Sirajgonj PBS-2	569,269,991	
	Bogra pbs-2	791,689,859	
	Naoga pbs-2	723,138,987	
	Comilla pbs-4	940,725,658	
	Chandpur pbs-2	1,013,584,285	
		105,012,373,763	

16.1.2 . Matured Interest on Long Term Loan

Opening Balance	14,978,612,063	14,526,157,457
Add: Addition during year	18,980,892,637	14,172,217,310
Less: Adjustment/realize during the year	33,959,504,700	28,698,374,767
Closing Balance	15,780,652,835	13,719,762,704
	18,178,851,864	14,978,612,063

Comilla PBS-1	1,301,960.00
Chandpur PBS-1	4,657,006.10
Pabna PBS-1	494,588,678.80
Pabna PBS-2	98,082,547.40
Jessore PBS-1	20,412,777.00
Jessore PBS-2	0.32
Natore PBS-1	27,444,448.00
Natore PBS-2	4,837,573.00
Rangpur PBS-1	789,508,736.00
Satkhira PBS	622,964,859.30
Feni PBS	132,300,988.51
Mymensingh pbs-1	698,487,338.00
Dinajpur PBS-1	25,779,352.00
Kushtia PBS	571,053,156.40
Pirojpur PBS	791,552,221.85
Rangpur PBS-2	359,474,403.30
Jamalpur PBS	419,027,106.00
Chittagong PBS-1	274,129,590.74
Bogra PBS	29,255,238.50
Thakurgaon PBS	418,100,421.40
Madaripur PBS	304,762,280.00
Barisal PBS-2	441,399,271.93
Chittagong PBS-2	714,442,712.64
Meherpur PBS	717,093,727.60
Noakhali PBS	1,099,848,140.00
Bagerhat PBS	341,264,165.25
Kishoregonj PBS	519,752,610.63
Narsingdi PBS-2	111,843,999.00
Naogaon PBS	50,017,790.00
Sylhet PBS-1	929,688,135.53
Laxmipur PBS	514,946,581.08
Barisal PBS-1	332,640,534.10
Patuakhali PBS	900,209,505.25
Comilla PBS-2	623,267,231.70

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Cox's Bazar PBS	785,159,743.50	
	Dinajpur PBS-2	87,280,897.00	
	Netrokuna PBS	529,046,431.00	
	Nawabgonj PBS	263,046,905.20	
	Faridpur PBS	319,601,704.00	
	Kuri-gram PBS	338,776,285.00	
	Magura PBS	75,337,837.00	
	B-Baria PBS	344,135,875.00	
	Nilphamari PBS	3,556,884.80	
	Gopalgonj PBS	52,008,049.00	
	Bhola PBS	305,101,813.00	
	Rajbari PBS	70,074,461.30	
	Sylhet PBS-2	292,639,666.00	
	Sunamgonj PBS	505,102,628.10	
	Sherpur PBS	132,808,193.00	
	Mymensing PBS-3	193,113,545.00	
	Gaibandha PBS	82,455,920.00	
	Jhalokhati PBS	125,368,429.90	
	Khulna PBS	211,848,617.00	
	Chittagong PBS-3	76,500,192.00	
	Naoga pbs-2	1,752,700.00	
		18,178,851,864	
16.2	Interest on Loan to Employee		
	Opening Balance	255,280,080	260,368,988
	Add: Addition during year	21,153,990	27,593,968
		276,434,070	287,962,956
	Less: Adjustment during the year	40,327,159	32,682,875
	Closing Balance	236,106,911	255,280,080
17.	Cash at Bank		
	BREB Revenue Exp. Fund	57,309,550	54,448,185
	BREB Own Fund	202,792,141	235,094,901
	BREB Project Investment Fund	26,028,614	202,353
	BREB Other Fund (Note 17.01)	493,749,511	
	BREB Security deposit Fund		59,531,606
	PBS Cross Subsidy Fund	455,896,825	
	BREB Depreciation Fund	26,952,084	
	Potuakhali 1320M.W Power Plant Fund (RPCL)	3,391,431	
	Cash Foreign Exchange		500,744,819.30
	Bangladesh Bank P/L AC		21,708,168.00
	Closing Balance	1,266,120,157	592,781,538
			1,880,609,863
			1,751,860,681
17.01	BREB Other Fund		
	BREB Security Deposit Fund		106,389,686
	PBS O&M Material Fund		24,535,946
	PBS substaion Insurance fund		61,752,134
	Asrayan Project Fund		3,289
	PBS Deposit work fund		35,516,818
	DSL Reserve Fund		261,819,620
	Endowment Fund		3,631,306
	BREB Magistrate Court		100,711
			493,749,511
			678,339,166
18.	Imprest Fund		
	Funds lying with different directorates of BREB and Executive Engineers as imprest fund respectively are shown below:		
	Imprest cash with various directorates of BREB	4,535,000	4,428,203
		4,535,000	4,428,203
19.	GOB Fund		
	Equity-GOB (Note:19.1)	381,550,074,878	381,310,326,941
	Government Capital Grant	77,272,063,911	76,868,208,498
	Closing Balance	458,822,138,789	458,178,535,439
	Details are shown in Annexure-F		

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
19.1	Equity-GOB		
	Opening Balance	381,310,326,941	378,067,539,280
	Add: Received in Cash during the year	494,637,520	3,395,900,400
		<u>381,804,964,461</u>	<u>381,463,439,680</u>
	Less: Adjustment/Return to GOB	254,889,583	153,112,739
	Closing Balance	<u>381,550,074,878</u>	<u>381,310,326,941</u>
	Project wise break-up of equity of Government:		
	Name of the project:		
	Rural electrification Expansion DDP-1	3,650,943,923	3,650,943,923
	Rural electrification Expansion CSDP-1	4,402,454,591	4,402,454,591
	Rural electrification Expansion RRDP-1	4,016,508,989	4,016,508,989
	Rural electrification Expansion BDP-1	1,422,453,910	1,422,453,910
	Rural electrification Expansion KDP-1	4,147,238,113	4,147,238,113
	PDB Taken Over Line	1,246,380,000	1,246,380,000
	1.8 Million Consumer connection	61,655,465,684	61,655,465,684
	UREDS (DCSD)	1,931,044,226	1,931,044,226
	CSS-REP Project	1,031,181,415	1,031,181,415
	Solar powered irrigation pump & solar home system	18,130,978	18,130,978
	Rural electrification expansion under Gopalgonj PBS	108,913,449	108,913,449
	Rural electrification expansion DDP-2	15,165,451,898	15,165,451,898
	Rural electrification expansion CSDP-2	15,075,228,381	15,075,228,381
	Rural electrification expansion RRDP-2	12,528,818,194	12,528,818,194
	Rural electrification expansion BDP-2	7,590,060,259	7,590,060,259
	Rural electrification expansion KDP-2	9,313,883,254	9,313,883,254
	1.5 Million consumer connection	78,964,209,841	78,964,209,841
	TAPP	65,813,075	65,813,075
	URIDS Project (RRKB)	5,597,697,216	5,597,697,216
	URIDS Project (DMCS)	5,370,929,985	5,370,929,985
	PPM- Phase-1	824,199,359	824,199,359
	2.5 Million consumer connection	115,252,184	115,252,184
	Rural electrification expansion 70K - OLDT	7,410,255,536	7,410,255,536
	REE SDP and ID of BREB headquarter	12,855,016,926	12,855,016,926
	100% DNE (RRKB)	61,226,281,388	61,226,281,388
	100% DNE (DMCS)	65,429,680,212	65,429,680,212
	SPPAI	41,224,000	68,666,933
	TESIRH	4,903,357	4,903,357
	EAP	22,263,666	22,263,666
	MCEP:DMD	268,190,870	51,000,000
	MCEP:KD	50,000,000	
		<u>381,550,074,878</u>	<u>381,310,326,941</u>
20.	Donated Capital		
	The following amount was donated by Asian Development Bank		
	Opening Balance	152,726,069	152,726,069
	Add: Addition during year	515,329,357	
		<u>668,055,426</u>	<u>152,726,069</u>
	Less: Adjustment during the year		
	Closing Balance	<u>668,055,426</u>	<u>152,726,069</u>
	Project wise break-up of Foreign Donation:		
	Name of the project:		
	Emergency Assistance Project- BREB Component" project	13,140,434	
	TESIRH Project	139,585,635	
	SPPAI Project	515,329,357	
		<u>668,055,426</u>	
21.	Retained Earnings		
	Opening Balance	23,778,853,755	19,648,446,251
	Add: Net Margin during the year	<u>19,205,833,861</u>	<u>13,557,873,245</u>
		<u>42,984,687,616</u>	<u>33,206,319,495</u>
	Less: Fund Transfer to the Government		5,000,000,000
	Less: Fund Transfer to RPCL Equity Fund	15,939,845,892	4,160,000,000
	Less: Fund Transfer to Revolving Fund	600,000,000	3,000,000,000
	Less: Fund Transfer to Endowment Fund		500,000,000
	Less: Income Tax Expenses	4,741,949,608	3,661,205,040
	Less:/Add: Deferred Tax Income/ Expense	(49,561,997)	18,353,772
	Add: Prior year Adjustment	18,339,420,280	6,912,093,072
	Closing Balance	<u>40,091,874,394</u>	<u>23,778,853,755</u>

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Retained earnings comprise the balance of Tk. 40,091,874,394 which includes the amount of Tk. 18,185,328,852.19 as a accrued Interest of Matured interest on long term loan to PBS & Unrealized Income Such as LD, Penalty Etc. Treated as Misc. Current Asset of Tk 140,95,08,295		
22. Self Financing Project Investment			
PPM Phasc-1	11,352,578	11,352,578	
SDP & ID	18,537,454	18,537,454	
100% DMCS	638,678,063	638,678,063	
100% RRKB	531,523,371	531,523,371	
SPPA1	12,182,017	5,682,017	
OAE & UES	2,687,432,388	2,687,432,388	
MCEP:KD	3,455,522,890	1,655,570,850	
MCEP:DMD	167,562,236	7,761,112	
33/11KV SRM	10,300,000	3,400,000	
MCEP:BD	503,400,000	3,400,000	
5 Lac SPPM	1,954,291,147		
UGD-Dhaka PBS-4	5,093,279		
	9,995,875,422	5,563,337,833	
23. Government Loan & Kinds			
These represent the liabilities to the Government of Bangladesh at 30 June 2022 for the cost of line acquired from BPDB, DESA and Cash loan as shown below:			
BPDB taken over line	1,858,415,216	1,858,415,216	
DESA taken over line	77,977,500	77,977,500	
Cash loan (Note 23.1)	37,500,000	42,500,000	
MCEP:DMD	178,793,913	34,000,000	
Moratorium Interest Provision	3,643,342		
Closing Balance	2,156,329,971	2,012,892,716	
23.1 Cash Loan			
Opening balance	42,500,000	47,500,000	
Less: Current maturity	5,000,000	5,000,000	
Closing Balance	37,500,000	42,500,000	
24. Long Term Foreign Loans			
Balances of loan from overseas agencies/donors and interest during the grace period i.e. moratorium interest, which is considered as principal loan amount, have been shown under the above head. Phase-wise foreign loans as reflected in the financial statements represent financial ledger balances:			
Direct Project Assistance (DPA) (Note: 24.1)	83,726,791,494	79,031,852,994	
Reimbursable Project Assistance (RPA) (Note: 24.2)	35,074,945,015	35,089,647,561	
	118,801,736,509	114,294,336,939	
Less: Foreign Loan - Current (Note: 24.3)	3,850,037,000	3,764,047,000	
Details are shown in Annexure -G	114,951,699,509	110,530,289,939	
24.1 Direct Project Assistance (DPA)			
ACRE Phasc-1-USAID	436	436	
Tang-i & Mymen-1(Ext)-ADB	(271)	(271)	
ACRE Phasc-2A-USAID	5,146	5,146	
ACRE Phasc-2A-Finland	15,765	15,765	
ACRE Phase-3A-IDA	49,204	49,204	
ACRE Phase-3B-USAID	20,298,286	66,498,286	
ACRE Phase-3B(Ext)-Finland	2,044,291	6,044,291	
ACRE Phase-3C-CIDA	1,878,702	45,078,702	
ACRE Phase-3C-SFD	(63)	(63)	
ACRE Phase-3A(Ext)-Japan	42,100,266	78,000,266	
ACRE Phase-4A-IDA	522,623,651	700,223,651	
REB Central Facilities-IDA	369	369	
ACRE Phase-4B-Finland	17,575,601	25,375,601	
Cyclone Grant-KSA	9,239,368	15,439,368	
ACRE Phase-4C-KFAED	269,801,496	323,501,496	
ACRE Phase-4C-IDB	154,553,147	180,253,147	
ACRE Phase-4C-OPEC	153,585,830	179,085,830	
ACRE Phase-4C-OECF	436,401,644	498,401,644	
18 PBS-ADB	80,880,628	92,280,628	
18 PBS-CIDA	205,767,351	256,667,351	
18 PBS-OECF JAPAN	119,144,377	142,644,377	
18 PBS-NORAD	106,591,730	133,091,730	

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
15	PBS-Netherland	279,791,087	334,791,087
15	PBS-China Barter	142,184,859	177,184,859
5000	KM(Ext)-NORAD	60,116,507	70,316,507
ACRE	Phase-4D-KFAED	151,185,236	166,185,236
ACRE	Phase-5A-KFAED	184,010,416	202,210,416
ACRE	Phase-5A-SFD	310,031,335	335,931,335
ACRE	Phase-5A-IDB	325,478,878	361,478,878
ACRE	Phase-5A-JBIC	723,225,362	781,125,362
ACRE	Phase-5A-NORAD	152,064,856	181,264,856
ACRE	Phase-5B-OPEC	230,529,151	249,529,151
ACRE	Phase-5B-JBIC	251,973,190	273,373,190
ACRE	Phase-5B-NORAD	182,829,454	198,129,454
DLR	-ADB	589,713,369	638,513,369
7000	KM(Ext & Int 2nd)-ADB	68,746,138	74,246,138
7000	KM(Ext & Int 2nd)-N'lnd	1,062,093,111	1,149,793,111
7000	KM(Ext & Int 2nd)-EDCF	555,565,787	599,065,787
12	PBS-ADB	177,517,968	191,417,968
18	PBS (2nd phase)-ADB	210,617,266	227,217,266
15	PBS (2nd phase)-ADB	584,181,386	631,881,386
SLR	-IDA	211,697,319	723,097,319
9	PBS-DFID	2,365,091,530	2,505,429,530
67	PBS -DFID	294,855,550	312,200,550
10	Lakh Consumer-DFID	353,738,256	378,906,256
REB	Training Academy-ADB		6,135,000
REUP	-JICA	8,823,827,144	9,244,009,144
BDP	-1(IDB)	1,151,475,466	1,143,368,911
Horipur	360MW Power Plant-JICA	332,795,521	330,416,858
URIDS	:DMCS-ADB	17,991,138,459	17,861,706,277
URIDS	:RRKB-ADB	15,657,741,374	15,535,943,388
UREDS	:DCSD-IDA	7,780,002,526	9,221,582,526
PPM	- Phase-1	2,228,397,781	2,212,272,741
2.5MCCP		7,338,791,498	7,286,290,947
SPPAI		427,920,797	666,009,182
MCEP	:KD	4,977,781,053	1,707,907,054
MCEP	:DMD	5,407,124,910	316,400,000
		83,726,791,494	79,037,987,994

24.2 Reimbursable Project Assistance (RPA)

REB Training Academy-ADB	104,289,111	110,424,111
Rural Elect.& Ren Ener Dev-IDA	733,000,093	744,963,093
URIDS:RRKB-ADB	1,240,922,807	1,240,922,807
SLR-IDA	5,708,931,765	5,708,931,764
UREDS:DCSD-IDA	26,818,282,675	26,818,282,675
TAPP-IDA	469,518,563	466,123,111
Closing Balance	35,074,945,015	35,089,647,561

24.3 Foreign Loan - Current

ACRE Phase-3A(Ext)-JAPAN	35,900,000	35,900,000
ACRE Phase-3B-USAID	20,298,000	46,200,000
ACRE Phase-3B(Ext)-Finland	2,044,000	4,000,000
ACRE Phase-3C-CIDA	1,879,000	43,200,000
Cyclone Grant-KSA	6,200,000	6,200,000
ACRE Phase-4A-IDA	177,600,000	177,600,000
ACRE Phase-4B-Finland	7,800,000	7,800,000
18 PBS (Ext & Int.) - NORAD	26,500,000	26,500,000
18 PBS (Ext & Int.) - CIDA	50,900,000	50,900,000
18 PBS (Ext & Int.) - OECF/JBIC	23,500,000	23,500,000
18 PBS-ADB Credit No. 1356	11,400,000	11,400,000
18 PBS (Ext & Int.) - ADB-1884	16,600,000	16,600,000
15 PBS (Extn.& Int.) - China Barter	35,000,000	35,000,000
15 PBS (Extn.& Int.) - Netherlands	55,000,000	55,000,000
15 PBS (Extn.& Int.) - ADB	47,700,000	47,700,000
5000 KM(Ext)-NORAD	10,200,000	10,200,000
ACRE Phase-4C-KFAED	53,700,000	53,700,000
ACRE Phase-4C-OECF (JAPAN-P-37)	62,000,000	62,000,000
ACRE Phase-4C-IDB-1	25,700,000	25,700,000

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	ACRE Phase-4C-OPEC-61	25,500,000	25,500,000
	ACRE Phase-4D-KFAED	15,000,000	15,000,000
	ACRE Phase-5A-KFAED	18,200,000	18,200,000
	ACRE Phase-5A-IDB	36,000,000	36,000,000
	ACRE Phase-5A-NORAD	29,200,000	29,200,000
	ACRE Phase-5A-JBIC	57,900,000	57,900,000
	ACRE Phase-5A-SFD	25,900,000	25,900,000
	7000 KM(Ext & Int 2nd)-N'lnd	87,700,000	87,700,000
	7000 KM(Ext & Int 2nd)-EDCF	43,500,000	43,500,000
	7000 KM(Ext & Int 2nd)-ADB	5,500,000	5,500,000
	ACRE Phase-5B-NORAD	15,300,000	15,300,000
	ACRE Phase-5B-JBIC	21,400,000	21,400,000
	ACRE Phase-5B-OPEC	19,000,000	19,000,000
	12 PBS-ADB	13,900,000	13,900,000
	DLR-ADB	48,800,000	48,800,000
	SLR-IDA	511,400,000	511,400,000
	67 PBS -DFID	17,345,000	17,345,000
	9 PBS-DFID	140,338,000	140,338,000
	10 Lakh Consumer-DFID	25,168,000	25,168,000
	REB Training Academy-ADB	6,135,000	6,135,000
	REUP-JICA	420,182,000	420,182,000
	UREDS:DCSD-IDA	1,441,579,000	1,441,579,000
	Renewable Energy Dev.Pro	30,000,000	-
	BDP-1 IDB	39,369,000	-
	2.5MCCP-AJIB	70,877,000	-
	TAPP-IDA	14,923,000	-
		3,850,037,000	3,764,047,000

25. Other Loans

Long term debt-BPDB	1,489,767,665	1,489,767,665
Long term debt-DESA	1,081,660,008	1,081,660,008
Closing Balance	2,571,427,673	2,571,427,673

26. Foreign and GOB loan - Current

Foreign loan - Current (Note: 24.3)	3,850,037,000	3,764,047,000
GOB loan (Cash) (Note 23.1)	5,000,000	5,000,000
Closing Balance	3,855,037,000	3,769,047,000

27. Accounts Payable

Internal Payable	4,022,671	15,287,625
External Payable (Note-27.1)	70,598,658	28,461,926
Payable to PBS-short materials (Note-27.2)	312,241,671	312,241,671
1.5 MCCP	-	57,468,348
100% DNE (DMCS)	-	23,429,478
Closing Balance	386,863,001	436,889,049

27.1. External Payable

External Bill	18,444,806
REUP:JICA	48,652
UREDS:DCSD	4,050,066
RRDP-2	421,946
URIDS:RRKB	405,850
1.5 MCCP	24,694,343
100% DNE:DMCS	22,532,995
	70,598,658

27.2. Payable to PBS-short materials

External Bill	11,577,365
1.5 MCCP	4,865,631
100% DNE:DMCS	196,261,292
Dhaka PBS-1:DDP-1	99,720
Comilla PBS-1:1.5MCCP	14,352,949
Chandpur PBS-1	189,316
Natore PBS -2: RRDP-1	9,675

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Rangpur PBS-1: Intensification & Extension of 15 PBS - 2 nd Phase	(291)	
	Satkhira PBS: KDP-1	6,310	
	Feni PBS: 1.5MCCP	3,691,708	
	Mymensingh PBS-1: DDP-1	2,028,545	
	Dinajpur PBS-1: CSDP-1/ RRDP-1	(43,730)	
	Kushtia PBS: DDP-1/ Intensification & Extension of 15 PBS - 2nd Phase	506,049	
	Pirojpur PBS	1,951	
	Rangpur PBS-2: RRDP-2	215,645	
	Jamalpur PBS	566,655	
	Chittagong PBS-1	2,449,535	
	Bogra PBS-1	2,563	
	Madaripur PBS	238,416	
	Barisal PBS-2	2,369	
	Meherpur PBS	8,290	
	Narsingdi PBS-1	230,620	
	Narsingdi PBS-2	2,837,203	
	Sylhet PBS-1: CSDP-1	82,489	
	Patuakhali PBS	(16,906)	
	Manikgonj PBS: 1.5MCCP	14,154,843	
	Comilla PBS-2	96,499	
	Coxs Bazar PBS: 1.5MCCP	9,245,546	
	Dinajpur PBS-2: 1.5MCCP	32,169,634	
	Netrokona PBS: Construction 33 KV lines for PBS S/S	484,575	
	Nawabgonj PBS: RRDP-1/ Intensification & Extension of Distribution System of 9 PBS	118	
	Faridpur PBS: Intensification & Extension of Distribution System of 9 PBS	292287	
	Jhenaidha PBS: KDP-1/ Intensification & Extension of Distribution System of 9 PBS	15,371	
	Kurigram-Lalmirhat PBS: DDP-1/ Intensification & Extension of Distribution System of 9 PBS	231,693	
	Brahmanbaria PBS: CSDP-1/ Intensification & Extension of Distribution System of 9 PBS	650,721	
	Nilphamari PBS: Intensification & Extension of Distribution System of 9 PBS	(240,769)	
	Gopalgonj PBS: Rural Electrification Expansion Under Gopalgonj PBS	2,687	
	Bhola PBS	19,190	
	Khulna PBS: Construction 33 KV lines for PBS S/S	764,349	
	Chittagong PBS-3: 1.5MCCP	12,917,650	
	Gazipur PBS-1: Construction 33 KV lines for PBS S/S	2,369	
	Narayanganj PBS-2: 1.5MCCP	1,271,539	
		312,241,671	

28. TDS and VDS Payable/ (Receivable)

Opening Balance			
Collected During the year (Note: 28.1)	1,377,530,904	1,351,633,814	
	1,377,530,904	1,351,633,814	
Paid/ adjusted during the year (Note: 28.2)	1,377,530,904	1,351,633,814	

Closing Balance

28.1 Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) -Collection

TDS on Supplier	1,036,238,139	801,474,119
TDS on Contractors	-	185,039,884
TDS on Others	4,655,781	6,073,444
VDS on Supplier	336,636,984	160,782,229
VDS on Contractors	-	198,264,138
	1,377,530,904	1,351,633,814

28.1.1 TDS on Supplier

External Bill	742,863,858	690,842,249.00
Internal Bill (Imprest)	1,336,337	749,685.00
SPPAI	20,438,871	4,434,780.34
MCEP:KD	107,286,327	105,298,919.00
MCEP:BD	32,176,176	123,130.00
MCEP:DMD	8,008,328	17,316.00
33/11KV SRM	6,967	8,040.00
5 Lac SPPM	124,027,903	-
Underground Electric Distribution Network Under Dhaka PBS-4	93,373	-
	1,036,238,139	801,474,119.34

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
28.1.2	TDS on Contractors		
	100% RRKB	-	161,404,295.00
	100% DMCS	-	23,635,589.00
		<u><u>-</u></u>	<u><u>185,039,884.00</u></u>
28.1.3	TDS on Others		
	Internal Bill (Payroll)	<u><u>4,655,781</u></u>	<u><u>6,073,444.00</u></u>
28.1.4	VDS on Supplier		
	External Bill	153,502,655	130,947,669.00
	SPPAI	20,975,890	5,202,160.00
	MCEP:KD	2,448,448	24,427,416.00
	MCEP:BD	10,979,644	125,554.00
	MCEP:DMD	12,198,562	56,465.00
	33/11KV SRM	19,270	22,965.00
	5 Lac SPPM	136,374,205	-
	Underground Electric Distribution Network Under Dhaka PBS-4	<u><u>138,310</u></u>	<u><u>-</u></u>
		<u><u>336,636,984</u></u>	<u><u>160,782,229.00</u></u>
28.1.5	VDS on Contractors		
	100% RRKB	-	82,410,054.00
	100% DMCS	-	115,854,084.00
		<u><u>-</u></u>	<u><u>198,264,138.00</u></u>
28.2	Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) - Paid		
	TDS on Supplier	1,036,238,139	801,474,119
	TDS on Contractors	-	185,039,884
	TDS on Others	4,655,781	6,073,444
	VDS on Supplier	336,636,984	160,782,229
	VDS on Contractors	-	198,264,138
		<u><u>1,377,530,904</u></u>	<u><u>1,351,633,814</u></u>
28.2.1	TDS on Supplier		
	External Bill	742,863,858	690,842,249.00
	Internal Bill (Imprest)	1,336,337	749,685.00
	SPPAI	20,438,871	4,434,780.34
	MCEP:KD	107,286,327	105,298,919.00
	MCEP:BD	32,176,176	123,130.00
	MCEP:DMD	8,008,328	17,316.00
	33/11KV SRM	6,967	8,040.00
	5 Lac SPPM	124,027,903	-
	Underground Electric Distribution Network Under Dhaka PBS-4	<u><u>93,373</u></u>	<u><u>-</u></u>
		<u><u>1,036,238,139</u></u>	<u><u>801,474,119.34</u></u>
28.2.2	TDS on Contractors		
	100% RRKB	-	198,264,138.00
	100% DMCS	-	161,404,295.00
		<u><u>-</u></u>	<u><u>23,635,589.00</u></u>
		<u><u>-</u></u>	<u><u>185,039,884.00</u></u>
28.2.3	TDS on Others		
	Internal Bill (Payroll)	<u><u>4,655,781</u></u>	<u><u>6,073,444.00</u></u>
28.2.4	VDS on Supplier		
	External Bill	153,502,655	130,947,669.00
	SPPAI	20,975,890	5,202,160.00
	MCEP:KD	2,448,448	24,427,416.00
	MCEP:BD	10,979,644	125,554.00
	MCEP:DMD	12,198,562	56,465.00
	33/11KV SRM	19,270	22,965.00
	5 Lac SPPM	136,374,205	-
	Underground Electric Distribution Network Under Dhaka PBS-4	<u><u>138,310</u></u>	<u><u>-</u></u>
		<u><u>336,636,984</u></u>	<u><u>160,782,229.00</u></u>
28.2.5	VDS on Contractors		
	100% RRKB	-	82,410,054.00
	100% DMCS	-	115,854,084.00
		<u><u>-</u></u>	<u><u>198,264,138.00</u></u>
29	Security Deposits & Retention Money		
	Security deposits (Note: 29.1)	521,114,332	1,160,459,379
	Retention money (Note: 29.2)	791,506,319	538,667,085
	Closing Balance	<u><u>1,312,620,651</u></u>	<u><u>1,699,126,463</u></u>

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
29.1 Security Deposits			
	The amount of security deposits has been received from contractors against the following:		
	External Bill Consultant	7,176,517	7,176,517
	External Bill Contractors	18,295,372	7,739,564
	External Bill Carrying Contractors	639,576	742,222
	Cash deposit (cashier appointment)	-	25,000
	1.8 MCCP	19,231,701	20,266,078
	UREDS (DCSD)	17,364,442	19,177,319
	REE-CSDP-2	16,274,085	27,066,915
	REE-RRDP-2	3,778,096	13,187,699
	REE-KDP-2	163,466	163,466
	REE-BDP-2	2,983,733	3,078,591
	REE-DDP-2	5,363,302	5,888,092
	CSS-REP	106,627	106,627
	1.5 MCCP	78,125,592	171,115,004
	REE-SDP & ID	22,964,070	31,587,762
	URIDS (DMCS)	26,306,276	35,916,973
	URIDS (RRKB)	14,711,805	23,191,561
	100% DNE (DMCS)	126,981,343	380,724,951
	100% DNE(RRKB)	130,296,574	413,305,038
	MCEP: KD	27,839,056	-
	MCEP: DM	1,059,200	-
	MCEP: BD	1,453,500	-
		521,114,332	1,160,459,379
29.2 Retention Money			
	Foreign suppliers	415,931,508	128,039,443
	Local suppliers	375,574,811	410,627,642
	Closing Balance	791,506,319	538,667,085
29.2.1 Foreign suppliers			
	ELIB	17,296,290	17,296,290
	URIDS:RRKB	39,424,933	39,424,933
	URIDS:DMCS	42,657,158	42,657,158
	SPPAI	44,114,925	4,709,684
	MCEP:KD	272,438,201	23,951,377
		415,931,508	128,039,443
29.2.2 Local suppliers			
	Exermal Bill	388,986,052	303,528,230.60
	MCEP:KD	(25,747,522)	106,859,411.00
	MCEP:BD	12,336,281	240,000.00
		375,574,811	410,627,642
30. Miscellaneous Current and Accrued Liabilities			
	Government subsidy	3,289	4,555
	Provision for audit fee	312,000	305,000
	BREB Magistrate Court Expenses-Receipts & Payments	16,518	9,407
	Others	89,683	89,683
	Provision for Moratorium Interest	-	6,085,294,634
	Provision Service charge for O & M materials for the PBS	135,455,046.10	564,380,596
	Sub-Total	135,876,536	6,650,083,874
	Add: Undistributed store expense provision :MCEP-DMD/KD/BD	685,545,344	210,244,010
	Closing Balance	821,421,880	6,860,327,885
31. Other Payables			
	IBDC: MCEP-DMD/KD/BD	73,977,085	21,352,841
	PBS substation insurance (Note: 31.1)	1,278,134,578	1,038,362,923
	Deposit Work Fund (Note: 31.2)	303,888,045.11	307,871,167
	Advance DSL Received from PBS (Note: 31.3)	3,418,919,614	1,738,565,901
	Payable of O & M Material for the PBS (Note: 31.4)	(461,169,942)	231,021,730
	Finance to BREB Project Own Fund Investment (Note: 31.5)	6,006,980,589	10,375,976,080
	Other deferred credits (Note: 31.6)	745,257,856	16,821,153,413
	Payable to Project : MCEP:DMD/BD	1,190,000	4,000,000
	Emergency Material Purchase Fund for financially unsound PBSs Gazipur-1	175,110,988	-
	Closing Balance	11,542,288,814	30,538,304,056

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
31.1	PBS substation insurance		
	Receipt against PBS Substation Insurance	1,868,123,125	
	Settlement of PBS Substation Insurance Material	(589,988,547)	
		1,278,134,578	
31.1.1	Receipt against PBS Substation Insurance		
	Disbursement	477,409	
	Dhaka PBS-1	87,492,062	
	Tangail PBS	36,385,899	
	Comilla PBS-1	27,498,764	
	Chandpur PBS-1	17,799,952	
	Hobigonj PBS	26,696,800	
	Moulavibazar PBS	30,389,540	
	Pabna PBS -1	30,830,653	
	Pabna PBS -2	19,404,826	
	Sirajgonj PBS-1	35,700,660	
	Jessore PBS -1	41,311,776	
	Jessore PBS -2	26,625,308	
	Natore PBS-1	21,505,834	
	Natore PBS -2	17,190,316	
	Rangpur PBS-1	12,084,438	
	Satkhira PBS	29,032,745	
	Feni PBS	30,675,828	
	Mymensingh PBS-1	32,393,997	
	Dinajpur PBS-1	17,851,114	
	Kushtia PBS	21,733,364	
	Joypurhat PBS	16,301,329	
	Pirojpur PBS	15,947,655	
	Rangpur PBS-2	18,024,507	
	Jamalpur PBS	26,302,369	
	Chittagong PBS-1	35,469,265	
	Bogra PBS-1	30,431,493	
	Thakurgaon PBS	24,523,325	
	Madaripur PBS	8,220,243	
	Barisal PBS-2	14,469,209	
	Chittagong PBS-2	21,932,317	
	Mchérpur PBS	21,794,409	
	Noakhali PBS	32,686,160	
	Bagerhat PBS	19,736,493	
	Narsingdi PBS-1	52,335,565	
	Kishoregonj PBS	24,635,695	
	Narsingdi PBS-2	40,613,569	
	Naogaon PBS-1	21,530,643	
	Sylhet PBS-1	38,238,308	
	Laxmipur PBS	20,008,450	
	Barisal PBS-1	14,028,842	
	Patuakhali PBS	15,898,044	
	Manikgonj PBS	36,968,493	
	Comilla PBS-2	20,991,627	
	Coxs Bazar PBS	23,457,708	
	Dinajpur PBS-2	17,482,236	
	Netrokona PBS	14,535,310	
	Nawabgonj PBS	20,116,832	
	Faridpur PBS	17,326,067	
	Jhenaidha PBS	17,603,699	
	Rajshahi PBS	20,840,840	
	Kurigram-Lalmonirhat PBS	12,195,071	
	Magura PBS	10,417,870	
	Brahmanbaria PBS	29,011,248	
	Mymensingh PBS-2	32,512,062	
	Nilphamari PBS	14,861,235	
	Gopalgonj PBS	12,683,136	
	Bhola PBS	9,570,044	

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Rajbari PBS	11,325,649	
	Sylhet PBS-2	8,800,000	
	Sariatpur PBS	14,542,157	
	Munsigonj PBS	43,428,168	
	Dhaka PBS-2	33,380,094	
	Sunamgonj PBS	6,143,750	
	Sherpur PBS	10,255,955	
	Mymensingh PBS-3	15,291,855	
	Gaibanda PBS	27,104,666	
	Jhalokati PBS	4,728,185	
	Khulna PBS	7,331,250	
	Chittagong PBS-3	14,188,757	
	Gazipur PBS-1	75,700,000	
	Narayanganj PBS-1	58,949,980	
	Dhaka PBS-3	33,556,000	
	Comilla PBS-3	20,252,500	
	Sirajgonj PBS-2	15,197,500	
	Bogra PBS-2	10,324,089	
	Naogaon PBS-2	4,450,000	
	Comilla PBS-4	4,702,910	
	Gazipur PBS-2	9,400,000	
	Chandpur PBS-2	3,600,000	
	Narayanganj PBS-2	26,668,500	
	Dhaka PBS-4	22,018,500	
		1,868,123,125	

31.1.2 Settlement of PBS Substation Insurance Material

Dhaka PBS-1	5,189,393
Tangail PBS	(37,894,420)
Comilla PBS-1	(30,036,088)
Chandpur PBS-1	(13,811,237)
Hobigonj PBS	(8,665,959)
Moulavibazar PBS	(9,020,451)
Pabna PBS -1	(5,995,154)
Pabna PBS -2	(5,848,814)
Sirajgonj PBS-1	(40,644,144)
Jessore PBS -1	(18,497,598)
Jessore PBS -2	1,441,642
Natore PBS-1	(13,317,818)
Natore PBS -2	(21,042,486)
Rangpur PBS-1	(2,286,150)
Satkhira PBS	(8,157,493)
Feni PBS	(28,030,806)
Mymensingh PBS-1	(18,028,592)
Dinajpur PBS-1	(4,011,935)
Kushtia PBS	(5,839,486)
Joypurhat PBS	3,940,158
Pirojpur PBS	(15,321,252)
Rangpur PBS-2	(8,506,610)
Jamalpur PBS	(10,680,329)
Chittagong PBS-1	740,851
Bogra PBS-1	(15,127,037)
Thakurgaon PBS	(5,240,552)
Madaripur PBS	(27,280,112)
Barisal PBS-2	(11,392,452)
Chittagong PBS-2	12,852,884
Meherpur PBS	20,691,836
Noakhali PBS	(28,116,274)
Bagerhat PBS	(21,198,043)
Narsingdi PBS-1	(8,536,175)
Kishoregonj PBS	(16,203,024)
Narsingdi PBS-2	(50,253,818)
Naogaon PBS-1	(8,871,738)

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Sylhet PBS-1	5,490,613	
	Laxmipur PBS	6,275,758	
	Barisal PBS-1	1,002,556	
	Patuakhali PBS	(7,681,116)	
	Manikgonj PBS	20,411,800	
	Comilla PBS-2	7,644,944	
	Coxs Bazar PBS	5,221,403	
	Dinajpur PBS-2	(1,112,724)	
	Netrokona PBS	(17,256,754)	
	Nawabgonj PBS	(3,449,497)	
	Faridpur PBS	(8,179,046)	
	Jhenaidha PBS	(29,931,842)	
	Rajshahi PBS	6,193,563	
	Kurigram-Lalmonirhat PBS	64,248,439	
	Magura PBS	1,598,099	
	Brahmanbaria PBS	(1,098,197)	
	Mymensingh PBS-2	(46,994,873)	
	Nilphamari PBS	2,873,477	
	Gopalganj PBS	(8,117,188)	
	Bhola PBS	(13,344,378)	
	Rajbari PBS	(10,637,464)	
	Sylhet PBS-2	(12,309,074)	
	Sariatpur PBS	(7,494,167)	
	Munsigonj PBS	(19,176,840)	
	Dhaka PBS-2	(18,050,086)	
	Sunamgonj PBS	(1,571,866)	
	Sherpur PBS	62,906	
	Mymensingh PBS-3	(10,980,005)	
	Gaibanda PBS	(53,573,245)	
	Jhalokati PBS	4,086,413	
	Khulna PBS	4,612,460	
	Chittagong PBS-3	(5,548,310)	
	Gazipur PBS-1	(212,478)	
	Narayangonj PBS-1	16,880,431	
	Dhaka PBS-3	(6,089,679)	
	Comilla PBS-3	30,907,083	
	Sirajgonj PBS-2	(24,696,677)	
	Bogra PBS-2	3,312,107	
	Naogaon PBS-2	(5,907,947)	
	Comilla PBS-4	(9,799,286)	
	Gazipur PBS-2	5,305,181	
	Chandpur PBS-2	5,108,646	
	Narayangonj PBS-2	1,229,218	
	Dhaka PBS-4	(6,241,621)	
		(589,988,547)	

31.2 Deposit Work Fund (Aid to Construction)

External Bill	99,896,629
Dhaka PBS-1	283,293,886
Tangail PBS	(34,350,872)
Comilla PBS-1	4,834,215
Chandpur PBS-1	(3,668,125)
Hobigonj PBS	(12,115,986)
Moulavibazar PBS	14,830
Pabna PBS -1	(13,233,844)
Pabna PBS -2	(44,954,027)
Sirajgonj PBS-1	(71,922,871)
Jessore PBS -1	(62,319,169)
Jessore PBS -2	(12,287,555)
Natore PBS-1	(16,222,278)
Natore PBS -2	(9,127,803)
Rangpur PBS-1	(24,572,587)
Satkhira PBS	39,916,256

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Feni PBS	43,528,660	
	Mymensingh PBS-1	(9,779,525)	
	Dinajpur PBS-1	(4,164,085)	
	Kushtia PBS	(51,145,966)	
	Jaypurhat PBS	8,283,006	
	Pirojpur PBS	(5,204,858)	
	Rangpur PBS-2	(4,682,189)	
	Jamalpur PBS	20,795,679	
	Chittagong PBS-1	11,708,231	
	Bogra PBS-1	(38,000,232)	
	Thakurgaon PBS	(29,690,442)	
	Madaripur PBS	24,242,014	
	Barisal PBS-2	22,115,961	
	Chittagong PBS-2	(3,663,090)	
	Meherpur PBS	10,129,250	
	Noakhali PBS	8,345,578	
	Bagerhat PBS	(7,021,018)	
	Narsingdi PBS-1	189,271,656	
	Kishoregonj PBS	5,216,171	
	Narsingdi PBS-2	(53,834,070)	
	Naogaon PBS-1	35,817,240	
	Sylhet PBS-1	10,000,000	
	Laxmipur PBS	15,870,524	
	Barisal PBS-1	(4,390,696)	
	Patuakhali PBS	(46,151,400)	
	Manikgonj PBS	(19,689,000)	
	Comilla PBS-2	(122,154,808)	
	Coxs Bazar PBS	(53,881,545)	
	Dinajpur PBS-2	(15,698,650)	
	Netrokona PBS	(5,911,155)	
	Nawabgonj PBS	3,300,526	
	Faridpur PBS	(57,780)	
	Jhenaidha PBS	(5,391,216)	
	Kurigram-Lalmonirhat PBS	9,153,130	
	Magura PBS	1,600,000	
	Brahmanbaria PBS	40,886,261	
	Mymensingh PBS-2	34,127,738	
	Nilphamari PBS	(6,580,285)	
	Gopalganj PBS	14,005,989	
	Bhola PBS	(27,039,566)	
	Rajbari PBS	(2,500,000)	
	Sariatpur PBS	(13,620,000)	
	Munsigonj PBS	3,968,684	
	Dhaka PBS-2	(123,893,155)	
	Sunamgonj PBS	17,295,961	
	Sherpur PBS	(1,945,320)	
	Mymensingh PBS-3	6,200,000	
	Gaibanda PBS	13,222,838	
	Jhalokati PBS	35,347,448	
	Khulna PBS	(20,367,784)	
	Chittagong PBS-3	36,450,053	
	Gazipur PBS-1	57,878,381	
	Narayanganj PBS-1	(3,791,702)	
	Dhaka PBS-3	79,255,264	
	Comilla PBS-3	6,343,618	
	Sirajgonj PBS-2	(18,477,510)	
	Bogra PBS-2	(22,090,517)	
	Naogaon PBS-2	143,843,000	
	Comilla PBS-4	1,980	
	Gazipur PBS-2	56,232,325	
	Chandpur PBS-2	5,807,414	
	Narayanganj PBS-2	(66,850,196)	
	Dhaka PBS-4	(1,869,475)	
		303,888,045	

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
31.3	Advance DSL Received from PBS		
	Dhaka PBS-1	707,677,808	
	Narshingdi PBS-1	310,237,990	
	Mymensingh PBS-2	63,931,994	
	Gazipur PBS-1	227,316,113	
	Narayanganj PBS-1	749,325,820	
	Dhaka PBS-3	367,823,296	
	Comilla PBS-3	33,299,915	
	Gazipur PBS-2	592,286,893	
	Narayanganj PBS-2	317,873,829	
	Dhaka PBS-4	49,145,956	
		3,418,919,614	
31.4	Fund for Procurement of O & M Material for the PBS	2,538,830,058	3,231,021,730
	Less: O & M fund	3,000,000,000	3,000,000,000
	Closing Balance	(461,169,942)	231,021,730
	Material		
	Dhaka PBS-1	1,525,555.23	
	Tangail PBS	65,009,662.22	
	Comilla PBS-1	17,607,052.91	
	Chandpur PBS-1	(15,702,080.95)	
	Hobigonj PBS	(28,201,962.44)	
	Moulavibazar PBS	(196,992,891.49)	
	Pabna PBS-1	(9,234,302.91)	
	Pabna PBS-2	(48,530,805.60)	
	Sirajgonj PBS-1	5,851,275.34	
	Jessore PBS-1	19,120,116.45	
	Jessore PBS-2	6,399,004.89	
	Natore PBS-1	4,186,216.89	
	Natore PBS-2	16,558,248.51	
	Rangpur PBS-1	(12,695,986.80)	
	Satkhira PBS	24,061,598.64	
	Feni PBS	24,594,952.98	
	Mymensingh PBS-1	51,201,496.61	
	Dinajpur PBS-1	30,041,332.55	
	Kushtia PBS	(15,025,818.06)	
	Joypurhat PBS	(17,399,212.97)	
	Pirojpur PBS	(17,312,320.89)	
	Rangpur PBS-2	(38,046,243.99)	
	Jamalpur PBS	(14,463,187.25)	
	Chittagong PBS-1	(51,857,542.74)	
	Bogra PBS-1	(18,356,633.68)	
	Thakurgaon PBS	11,386,601.01	
	Madaripur PBS	7,494,819.85	
	Barisal PBS-2	(26,145,517.90)	
	Chittagong PBS-2	(119,187,705.92)	
	Meherpur PBS	(54,975,746.13)	
	Noakhali PBS	5,122,739.83	
	Bagerhat PBS	(77,925,409.30)	
	Narshingdi PBS-1	24,365,093.54	
	Kishoregonj PBS	(13,929,683.47)	
	Narshingdi PBS-2	21,151,059.32	
	Naogaon PBS-1	43,546,320.54	
	Sylhet PBS-1	(75,344,524.06)	
	Laxmipur PBS	70,011,263.57	
	Barisal PBS-1	(56,405,432.22)	
	Patuakhali PBS	3,079,314.38	
	Manikgonj PBS	(25,813,640.08)	
	Comilla PBS-2	(5,907,507.97)	
	Coxs Bazar PBS	4,445,077.50	
		(38,376,955.09)	

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Dinajpur PBS-2	(512,192.71)	
	Netrokona PBS	(9,947,953.29)	
	Nawabgonj PBS	11,262,605.07	
	Faridpur PBS	(21,313,642.33)	
	Jhenaidha PBS	(10,541,135.31)	
	Rajshahi PBS	(75,172,776.27)	
	Kurigram-Lalmonirhat PBS	(24,663,986.00)	
	Magura PBS	(2,286,683.63)	
	Brahmanbaria PBS	29,243,662.96	
	Mymensingh PBS-2	9,155,167.25	
	Nilphamari PBS	568,926.58	
	Gopalgonj PBS	2,111,377.95	
	Bhola PBS	(101,230,204.50)	
	Rajbari PBS	(20,399,451.92)	
	Sylhet PBS-2	(12,649,603.26)	
	Sariatpur PBS	17,137,454.49	
	Munsigonj PBS	(27,933,721.94)	
	Dhaka PBS-2	(1,025.11)	
	Sunamgonj PBS	1,417,469.99	
	Sherpur PBS	393,761.70	
	Mymensingh PBS-3	12,736,293.45	
	Gaibanda PBS	(19,114,075.66)	
	Jhalokati PBS	13,041,062.55	
	Khulna PBS	12,471,839.67	
	Chittagong PBS-3	24,565,049.18	
	Gazipur PBS-1	71,115,856.24	
	Narayanganj PBS-1	(15,774,453.66)	
	Dhaka PBS-3	49,969,041.81	
	Comilla PBS-3	9,310,053.42	
	Sirajgonj PBS-2	(18,387,358.27)	
	Bogra PBS-2	11,377,992.90	
	Naogaon PBS-2	9,721,790.28	
	Comilla PBS-4	8,861,568.79	
	Gazipur PBS-2	(116,461.45)	
	Chandpur PBS-2	3,375,359.65	
	Narayanganj PBS-2	14,279,691.51	
	Dhaka PBS-4	107,831,067.46	
		<u>(461,169,942)</u>	

31.5 Finance to BREB Project Own Fund

Opening Balance	15,939,313,913	15,848,445,516
Addition during the year	4,442,882,795	1,931,745,795
	<u>20,382,196,709</u>	<u>17,780,191,311</u>
Adjusted/ refunded during the year	4,379,340,697	1,840,877,398
Less: Investment to Project	9,995,875,422	5,563,337,833
Closing Balance	6,006,980,589	10,375,976,080

31.6 Other deferred credits

Deferred credits Contractor (Note- 31.6.1)	644,624,376	418,525,091
Liquidated damage (foreign supplies) (Note- 31.6.2)	19,749,987	892,452,785
Liquidated damage (local supplies) (Note- 31.6.3)	65,954,948	5,801,541,562
Demerage		194,077,786
Foreign supplies penalty		292,410,075
Local supplies penalty (Note- 31.6.4)	14,174,461	269,058,887
Contractors penalty		793,231,731
Penalty for carrying contractors		4,437,064
Penalty for short material		1,002,747,422
Penalty for short material (carrying)		5,272,122
PG, Bank Guaranty forfeited		523,070,049
Others (Note- 31.6.5)	754,084	6,560,412,375
MCEP:KD (Note- 31.6.6)		63,916,464
	<u>745,257,856</u>	<u>16,821,153,413</u>

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
31.6.1 Deferred credits Contractor			
Payable to Contractor (Note-31.6.1.1)		92,251,192	
Deferred Credits-RPC Cumilla-1		376,000	
Leaschold Rent Receipt Payable (Note-31.6.1.2)		97,503,059	
Contribution Receipt from PBS against Tariff Adjustment (Cross Subsidy)		453,322,523	
Received from PBSs for KPI Bonus		1,171,602	
		644,624,376	
31.6.1.1 Payable to Contractor			
External Bill		5,628,806	
UREDS: DCSD		3,501,088	
CSDP-II		69,406	
1.5MCCP		32,473,530	
URIDS:DMCS		20,841,175	
URIDS:RRKB		3,951,040	
100% DMCS		10,713,453	
100% RRKB		15,072,694	
		92,251,192	
31.6.1.2 Leasehold Rent Receipt Payable			
Dhaka PBS-1		16,358,053	
Comilla PBS-1		11,037,600	
Hobigonj PBS		6,674,461	
Sirajgonj PBS-1		3,500,000	
Feni PBS		2,500,000	
Mymensingh PBS-1		1,000,000	
Chittagong PBS-1		249,890	
Chittagong PBS-2		2,589,773	
Narshingdi PBS-1		8,138,450	
Narshingdi PBS-2		6,750,000	
Kurigram-Lalmonirhat PBS		350,000	
Mymensingh PBS-2		20,329,832	
Dhaka PBS-2		18,025,000	
		97,503,059	
31.6.2 Liquidated damage (foreign supplies)			
Modernization & Capacity Enhancement of BREB Network: Khulna Division		19,749,987	
		19,749,987	
31.6.3 Liquidated damage (local supplies)			
MCEP:KD		57,747,066	
MCEP:BD		8,207,882	
		65,954,948	
31.6.4 Local supplies penalty			
MCEP:KD		14,071,806.00	
MCEP:BD		102,655.00	
		14,174,461	
31.6.5 Others			
MCEP:KD		692,342.00	
MCEP:BD		61,741.94	
		754,083.94	
31.6.6 MCEP:KD			
Liquidated damage (foreign supplies)		-	44,408,769
Liquidated damage (local supplies)		-	18,234,093
Local supplies penalty		-	921,806
Others		-	351,796
			63,916,464
32. Provision for income tax			
Opening Balance		3,661,205,040	1,187,613,541
Provision made for the FY-2022-23		4,741,949,608	3,661,205,040

Note	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Adjusted/ Payment during the year	8,403,154,648	4,848,818,581
	Over Provision made in FY-2020-2021	3,661,205,040	1,187,613,541
	Closing Balance	4,741,949,608	3,661,205,040
33.	Contingent Assets		
	This represents amount due from Sadharan Bima Corporation and Carrier in respect of Claims lodged against damaged, lost and short landed imported goods. The above claims have not yet been settled.		
	Claimed from Sadharan Bima Corporation	<u>47,157,232</u>	<u>47,157,232</u>

Note	Particulars	Amount in Taka	
		2023-2024	2022-2023
34.	Interest on house building Loan to Employees	13,347,445	24,322,986
35.	Interest on Loan to PBS		
	Matured interest	16,779,247,168	12,906,440,946
	Penal interest	916,497,075	812,085,633
	Moratorium Interest	2,710,241,592	
		20,405,985,835	13,718,526,579
36.	Interest on Bank Deposit		
	Interest On Bank FDR	2,004,128,942	2,711,630,472
	Interest On Bank STD/ SB	213,528,512	187,184,622
		2,217,657,455	2,898,815,094
37.	Equipment Rental		
	Rental Income from Contractors	3,615,404	6,350,364
		3,615,404	6,350,364
38.	Other Non-operating Revenue		
	Gain on sale of Fixed Assets	468,202	5,820,323
	Employee Recruitment Revenue	28,176,000	32,287,533
	Rent & Rates	10,321,333	9,616,005
	Sale of Books & Periodical	178,399	73,671
	Revenue from Training & Consultancy	19,144,000	11,756,915
	Sale of Tender Document	6,073,700	8,058,585
	Other Revenue	336,696,634	50,461,060
		401,058,268	118,074,092
38.1	Other Revenue		
	Service Charge	96,062,288.63	
	Registration and Renewal	10,000.00	
	Rest House Income	797,210.00	1,046,740.00
	Audit Objection	366,744.00	
	Notice Pay	232,928.20	
	Transport Use	1,098,738.60	
	Electricity Bill	4,876,659.00	
	Testing & Repair Fee	32,071,889.00	
	Liquidated Damage – Local	162,742,221.00	
	Suppliers Penalty – Local	16,147,722.00	
	PG/Bank Guaranty Forfited	12,568,890.00	
	Miscellaneous Receipt	9,721,343.74	49,414,320.30
		336,696,634	50,461,060
39	Pay & Allowances		
	Pay & Allowances (Officers) (Note-39.1)	613,378,978	565,693,446
	Pay & allowances of Staffs (Note-39.2)	311,073,516	236,779,088
		924,452,494	802,472,534
39.1	Pay & Allowances (Officers)		
	Basic Pay	334,284,588.33	
	House Rent Allowance	156,044,307.00	
	Medical Allowance	12,852,358.00	
	Entertainment Allowance	24,900.00	
	Telecommunication Allowance	1,197,883.00	
	Car Allowance	875,000.00	
	Rest & Recreation Allowance	4,271,960.00	
	Education assistance allowance	2,633,497.00	
	Electricity Allowance	25,459,372.00	
	New Year (Bangla) Allowance	5,404,536.00	
	Special Allowance	16,429,680.50	

Note	Particulars	Amount in Taka	
		2023-2024	2022-2023
	Festival Bonus	53,900,896.00	<u>613,378,977.83</u>

39.2 Pay & Allowances (Staff)

Basic Pay	151,252,638
House Rent Allowance	67,589,838
Medical Allowance	13,625,707
Rest & Recreation Allowance	1,295,480
Education assistance allowance	2,453,246
Electricity Allowance	21,344,684
New Year (Bangla) Allowance	1,862,524
Special Allowance	7,485,140
Washing Allowances	192,435
Tiffin Allowance	1,417,218
Conveyance Allowance	1,244,743
Overtime	23,089,463
Festival Bonus	18,220,400
	<u>311,073,516</u>

40. Employee's Retirement Benefits Expenses

Employees benefits (Officers & Staff) Note-40.1	727,500,000.00	798,386,440.00
Add: Employees welfare expenses:Uniform & Liveries	1,113,900	938,617
	<u>728,613,900</u>	<u>799,325,057</u>

40.1 Employees benefits (Officers & Staff)

Contributory Provident Fund	1,000,000.00
Group Insurance	3,000,000.00
Earned Leave Encashment	150,200,000.00
Pension	450,200,000.00
Provident Fund	120,100,000.00
Welfare Fund	3,000,000.00
	<u>727,500,000.00</u>

41. Employees' Welfare Outsourcing

Ansar Honorarium	38,288,129	38,796,347
Medical Retainer	1,694,680	1,406,080
	<u>39,982,809</u>	<u>40,202,427</u>

42. Utility Expense

Electricity expenses	27,671,382	20,074,844
Water & Sewerage expenses	1,404,545	1,226,801
Gas expenses	1,018,354	1,079,949
	<u>30,094,281</u>	<u>22,381,594</u>

43. Fuel and Lubricants Expense

Liquid fuel	35,032,004	23,625,290
CNG	6,394,790	4,374,705
	<u>41,426,794</u>	<u>27,999,995</u>

44. Repair & Maintenance Expense

Buildings	17,660,642	11,829,318
Transport vehicles	21,735,454	16,271,437
Office Equipment	3,179,249	2,112,323
Furniture & Fixtures	195,730	335,476
AC, Lift & Generator	3,223,515	2,008,924
Computer & supporting device	1,227,551	882,651
	<u>47,222,141</u>	<u>33,440,129</u>

Note	Particulars	Amount in Taka	
		2023-2024	2022-2023

45. Depreciation

Structure and Improvement (Building)	42,656,459	42,655,864
Office Furniture and Equipment	8,607,912	8,853,816
Computer	19,626,567	19,749,412
Tools, Shop and Garage Equipment	48,386,123	36,665,078
Communication Equipment	276,969	256,783
Training Equipment	38,790	16,163
Transport & Vehicles	83,146,636	101,785,917
	202,739,457	209,983,033

46. Legal and Professional fees

Legal & Advisory expenses	10,532,082	48,999,523
Audit fee	312,000	305,000
ISO Consultancy	937,030	
	11,781,112	49,304,523

47. Travelling & Daily Allowance Expense

TA/DA	52,025,117	31,996,404
Conveyance	109,905	115,353
	52,135,022	32,111,757

48. Postage, Telegram & Telephone Expense

Telephone Expenses	4,576,269	4,708,913
Fax, Email, Internet Expenses	1,020,249	1,051,245
Postage & Mailing Expenses	121,620	175,202
	5,718,138	5,935,360

49. Office Expenses

Office taxes	7,613,431	8,334,507
Printing & Stationery	9,049,394	7,298,321
Printing & Publication	973,238	2,936,037
Office Rents & Rates	15,907,318	9,609,223
	33,543,381	28,178,088

50. Training Expenses

Training Fees of Trainer	1,282,834.00
Honorarium of Trainer	9,121,386.00
Entertainment of Trainers & Trainees	4,526,431.00
Travelling Expense (For Training purpose of all trainers)	1,495,309.00
Utilities of Training Hostel	1,213,173.00
Printing and Stationery (For Training purpose -books, course mat. etc)	1,699,508.00
Postage & Mailing (For Training purpose)	245,330.00
Vehicle Maintenance for Training Directorate-Insurance, tax, fitness etc.	365,249.00
Building Maintenance of Training Centre and Training Hostel.	1,011,461.00
Computer, Furniture & Office Equip. Maint. for Training Directorate	1,554,429.00
Overtime for Training Directorate	494,063.00
Fuel for Training Directorate (Petrol, Mobil CNG etc)	486,715.46
washing expenses for Training Directorate	524,610.00
Wages for Sweeper for Training Directorate	1,435,800.00
Books and Periodicals for Training Directorate	32,237.00
Staff-Bus Rent for Training Directorate	3,059,902.00

Note	Particulars	Amount in Taka	
		2023-2024	2022-2023
	Miscellaneous Expenses of Training Directorate	845,763.00	29,394,200

51. Other Expenses

Sports and Cultural Expenses	22,587,480	13,945,320
Books and Periodicals	696,790	771,982
Cleaning & Washing Expenses	25,572,765	14,830,853
License fee	2,922,151	
Virtuousness	160,065	2,400
E Governance	578,920.00	86,050.00
Consultancy fee	75,000.00	
Outsourcing Expense	580,015.00	
Other office Expenses	5,893,207	5,831,173
	59,066,393	35,467,778

52. Interest Expenses

Phase-wise interest expenses on foreign loan:		
Phase 3A Extension -Japan	1,300,000	2,000,000
Phase 3B USAID	1,000,000	1,900,000
Phase 3B (Extension) FINLAND	100,000	200,000
Phase 3C (CIDA)	600,000	1,400,000
KSA cyclone grant	300,000	400,000
Phase 4A IDA	12,600,000	16,100,000
Phase 4B FINLAND	400,000	600,000
18 PBS (NORAD)	2,500,000	3,000,000
18 PBS (Ext. & Int.) CIDA	4,700,000	5,700,000
18 PBS OECF	2,700,000	3,100,000
18 PBS (Ext. & Int.) ADB	1,800,000	2,000,000
18 PBS Ph 2 (Ext. & Int.) ADB	4,400,000	4,700,000
15 PBS CHINA Barter	3,300,000	4,000,000
15 PBS -Netherlands	6,300,000	7,300,000
15 PBS Ph 2(ADB)	12,200,000	13,100,000
Extension of ACRE Distribution system (5000 km) NORAD	1,300,000	1,500,000
Phase 4C (KFAED)	6,000,000	7,100,000
Phase 4C (OECF)	9,400,000	10,700,000
Phase 4C (IDB)	3,400,000	3,900,000
Phase 4C (OPEC)	3,400,000	3,900,000
Phase 4D (KFAED)	3,200,000	3,500,000
Phase 5A KFAED	3,900,000	4,200,000
Phase 5A IDB	6,900,000	7,600,000
Phase 5A NORAD	3,400,000	4,000,000
Phase 5A JBIC	15,100,000	16,200,000
Phase 5A SFD	6,500,000	7,000,000
Ex & int. of distribution (7000 Km NETHERLAND)	22,200,000	23,900,000
Ex. & int. of distribution system ph-2 (7000km EDCF)	11,600,000	12,400,000
Ex. & int. of distribution system ph-2 (7000km ADB)	1,400,000	1,500,000
Phase 5B (NORAD)	3,700,000	4,000,000
Phase 5B (JBIC)	5,300,000	5,700,000
Phase 5B (OPEC)	4,900,000	5,300,000
12 PBS (Ext. & Int.) ADB	3,700,000	4,000,000
DESA LINA RENOVATION ADB (DLR)	12,300,000	13,300,000
System loss reduction of Taken over line IDA (SLR)	124,000,000	133,800,000
67 PBSs - DFID	6,100,000	6,400,000

Note	Particulars	Amount in Taka	
		2023-2024	2022-2023
9 PBSs - DFID	46,000,000	48,600,000	
10 Lakh - DFID	9,300,000	9,800,000	
BREB Training Academy	2,100,000	2,300,000	
REUP-JICA	180,400,000	188,200,000	
UREDS DCSD IDA	673,100,000		
Renewable Energy Dev.Pro	14,100,000		
	1,236,900,000	594,300,000	
Moratorium interest on foreign loan	443,698,613	613,672,960	
Interest on Govt. loan	1,400,000	1,500,000	
	1,681,998,613	1,209,472,960	
53. Income Tax Expenses			
Provision of tax for the year	4,741,949,608	3,661,205,040	
	4,741,949,608	3,661,205,040	
54. Deffered Tax (Assets)/ Liabilities			
Written down value Excluding Land (Accounting Bases)	2,349,964,268	2,351,897,563	
Written down value Excluding Land (Tax Bases)	2,308,534,653	2,134,008,832	
Taxable Temporary Difference	41,429,614	217,888,731	
Details of Tax Bases are shown in Annexure -H			
Applicable Tax Rate	25.00%	27.50%	
Deffered Tax (Assets)/ Liabilities			
No Deffered tax liability on Land has been provided as the management does not intended to sell the land in the near future.			
Provision for Deffered Tax	10,357,404	59,919,401	
This represents provision is made for deffered income tax to pay future income tax liability for temporary difference which			
Deffered Tax (Assets)/ Liabilities as on 30 June 2024	10,357,404	59,919,401	
Less: Balance as on 1st July 2023	59,919,401	41,565,629	
Provision made for the current year	(49,561,997)	18,353,772	

Note	Particulars	Amount in Tk.	
		2023-2024	2022-2023
55. Cash receipts from PBS & others			
Interest on Loan to PBS	20,405,985,835	13,718,526,579	
Interest on Loan to employee	13,347,445	24,322,986	
Divident Received from RPCL	207,876,225	277,168,300	
Interest on Bank Deposit	2,217,657,455	2,898,815,094	
Income from Equipment Rental	3,615,404	6,350,364	
Other Non-operating Revenue	401,058,268	118,074,092	
	23,249,540,631	17,043,257,416	
Add: Opening Other Receivable	103,194,620,986	93,452,265,631	
Less: Closing Other Receivable	124,265,390,048	103,194,620,986	
	2,178,771,569	7,300,902,062	
56. Cash Paid to Suppliers and Others			
Operating Expense	(2,361,708,157)	(2,275,911,212)	
Depreciation	202,739,457	209,983,033	
Difference in Foreign and GOB Loan- Current	85,990,000	1,441,579,000	
Difference in Accounts Payable	(50,026,048)	206,192,421	
Difference in security deposit and retention money	(386,505,813)	(1,728,851,994)	
Difference in miscellaneous current and accrued liabilities	(6,038,906,004)	3,048,466,609	
Difference in other payables	(18,996,015,243)	8,041,161,080	
Difference in Medium and Short term Loan	87,552,675	(43,855,025)	
Difference in Loan & Advance to Employees	70,150,022	79,646,016	
Difference in Plant Materials and Operating Supplies	1,489,790,536	(1,032,874,487)	
Difference in store in transit	(1,049,398,568)	(315,689,965)	
Difference in miscellaneous current assets	18,109,808	(866,734,501)	
Difference in advance, deposit & prepayments	(2,616,875,768)	(767,278,630)	
	(29,545,103,103)	5,995,832,347	
57. Interest paid on loan			
Interest on Foreign Loan	(1,680,598,613)	(1,207,972,960)	
Interest on Government Loan	(1,400,000)	(1,500,000)	
	(1,681,998,613)	(1,209,472,960)	
58. Long term loan to PBS			
Increase in Long term loan to PBS	12,556,064,318	7,180,208,803	
	12,556,064,318	7,180,208,803	

Bangladesh Rural Electrification Board (BREB)
Schedule of Property, Plant & Equipment
For the year ended 30 June 2024

Annexure-A
(Amount in Taka)

Particulars	Cost				Rate %	Depreciation				Written down value as at 30 June 2024
	Balance as at 01 July 2023	Addition during the year	Adjustment during the year	Balance as at 30 June 2024		Balance as 01 July 2023	Charged for the year	Adjustment during the year	Balance as at 30 June 2024	
Land and land Development	219,151,364	-	-	219,151,364	-	-	-	-	-	219,151,364
Structure and Improvement	2,132,793,221	9,142,485	-	2,141,935,707	2	455,935,048	42,656,459.49	-	498,591,507	1,643,344,199
Office furniture & equipment	344,820,630	20,506,466	2,075,826	363,251,270	8-20	251,425,683	28,167,102.66	2,075,826	277,516,959	85,734,311
Transportation equipment	1,417,176,995	-	3,622,905.35	1,413,554,090	8-15	1,089,438,503	83,146,636.19	3,622,905.35	1,168,962,234	244,591,856
Store Shop and Laboratory Equipment	430,973,766	171,018,113	-	601,991,879	10-15	179,494,884	48,386,123.42	-	227,881,008	374,110,872
Communication Equipment	6,527,268	139,099	26,450	6,639,917	10	4,580,793	276,969.21	26,450	4,831,313	1,808,605
Rest House Furniture and Equipment	12,199,358	-	147,571	12,051,787	8-15	11,896,553	67,376.04	147,571	11,816,358	235,429
Training Equipment	5,391,794	-	-	5,391,794	8-20	5,214,006	38,790.00	-	5,252,796	138,998
Total as at 30 June 2024	4,569,034,397	200,806,163	5,872,753	4,763,967,808		1,997,985,471	202,739,457	5,872,753	2,194,852,175	2,569,115,632
Total as at 30 June 2023	4,219,890,248	228,390,918	25,166,579	4,423,114,587		1,620,826,458	221,840,700	25,166,579	1,817,500,579	2,605,614,008

Total depreciation has been reflected in the financial statements under the following head:

Particulars	2023-2024	2022-2023
Total depreciation	202,739,457	209,983,033

Bangladesh Rural Electrification Board (BREB)

Schedule of Long Term Loan to PBS

As at 30 June 2024

Annexure-B

(Amount in Taka)

SL	Name Of PBS's	Opening Balance	Transfer	Addition during	Adjustment	Balance as on
		(2021-2022)	to New PBS's	the year	during the year	30 June 2023
		A	B	C	D	E=(A+B+C-D)
101	Dhaka PBS-1	4,611,999,375	-	138,043,438	204,404,546	4,545,638,266
102	Tangail PBS	8,421,018,816	-	172,394,488	413,244,061	8,180,169,243
103	Comilla PBS-1	6,379,494,399	-	38,275,073	331,764,459	6,086,005,013
104	Chandpur PBS-1	4,638,307,198	-	35,638,602	191,005,393	4,482,940,408
105	Hobigonj PBS	8,392,125,048	-	25,475,325	401,782,665	8,015,817,709
106	Moulavibazar PBS	7,673,565,689	-	231,315,126	556,707,556	7,348,173,259
107	Pabna PBS-1	4,771,587,888	-	67,255,731	242,107,283	4,596,736,336
108	Pabna PBS-2	4,657,179,271	-	48,734,675	236,845,589	4,469,068,357
109	Sirajgonj PBS-1	6,394,057,603	-	92,009,576	308,393,553	6,177,673,625
110	Jessore PBS-1	8,658,468,619	-	733,284,194	425,787,209	8,965,965,603
111	Jessore PBS-2	7,141,185,134	-	600,097,803	334,147,482	7,407,135,455
112	Natore PBS-1	6,381,775,320	-	70,937,523	309,602,927	6,143,109,915
113	Natore PBS-2	4,038,474,112	-	67,525,480	205,946,042	3,900,053,550
114	Rangpur PBS-1	7,620,150,295	-	84,340,685	355,082,427	7,349,408,553
115	Satkhira PBS	8,279,640,652	-	635,552,435	364,632,409	8,550,560,678
116	Feni PBS	6,606,028,094	-	23,008,812	306,234,492	6,322,802,414
117	Mymensingh pbs-1	8,316,268,511	-	137,137,844	406,000,111	8,047,406,244
118	Dinajpur PBS-1	6,470,275,365	-	95,958,264	323,125,187	6,243,108,442
119	Kushtia PBS	5,712,585,460	-	461,811,726	311,085,315	5,863,311,871
120	Joypurhat PBS	3,790,945,577	-	140,503,321	295,634,459	3,635,814,439
121	Pirojpur PBS	9,198,057,875	-	103,485,980	429,506,885	8,872,036,970
122	Rangpur PBS-2	5,131,321,448	-	58,684,369	258,776,929	4,931,228,888
123	Jamalpur PBS	10,573,137,562	-	173,191,161	495,065,179	10,251,263,544
124	Chittagong PBS-1	5,483,655,324	-	22,166,474	283,284,477	5,222,537,320
125	Bogra PBS-1	4,524,521,581	-	53,916,993	223,017,865	4,355,420,709
126	Thakurgaon PBS	10,216,256,870	-	184,158,250	466,782,144	9,933,632,977
127	Madaripur PBS	4,981,719,665	-	103,783,679	225,259,591	4,860,243,753
128	Barisal PBS-2	4,570,785,141	-	54,898,244	223,501,623	4,402,181,762
129	Chittagong PBS-2	4,798,999,012	-	22,892,583	230,552,249	4,591,339,346
130	Meherpur PBS	5,103,162,037	-	566,572,003	242,497,270	5,427,236,770
131	Noakhali PBS	11,407,363,638	-	50,944,521	552,756,548	10,905,551,612
132	Bagerhat PBS	5,755,905,738	-	426,699,456	275,923,316	5,906,681,877
133	Narshingdi PBS-1	3,316,724,029	-	56,385,177	170,275,056	3,202,834,150
134	Kishoregonj PBS	8,734,772,867	-	191,736,854	395,166,715	8,531,343,006
135	Narshingdi PBS-2	6,776,638,237	-	150,842,189	334,668,478	6,592,811,948
136	Naogaon PBS-1	5,273,700,094	-	85,769,704	264,611,239	5,094,858,559
137	Sylhet PBS-1	6,229,214,697	-	32,951,738	315,870,030	5,946,296,405
138	Laxmipur PBS	6,814,971,075	-	58,668,503	321,861,594	6,551,777,985
139	Barisal PBS-1	6,063,727,651	-	119,616,912	260,904,017	5,922,440,546
140	Patuakhali PBS	13,579,619,218	-	210,392,019	478,822,605	13,311,188,632
141	Manikgonj PBS	5,692,034,317	-	132,290,940	272,192,091	5,552,133,166
142	Comilla PBS-2	6,157,050,803	-	26,952,285	307,257,210	5,876,745,878
143	Cox's Bazar PBS	8,355,544,445	-	48,118,370	384,893,487	8,018,769,328
144	Dinajpur PBS-2	4,582,255,610	-	91,509,825	232,153,622	4,441,611,813
145	Netrokona PBS	10,304,910,132	-	101,930,704	494,408,922	9,912,431,914
146	Nawabgonj PBS	4,433,229,960	-	80,182,720	283,781,919	4,229,630,761
147	Faridpur PBS	7,721,472,752	-	119,427,478	367,607,797	7,473,292,433
148	Jhenaidha PBS	5,125,281,911	-	594,899,655	270,547,334	5,449,634,232
149	Rajshahi PBS	3,189,433,126	-	36,485,370	188,894,879	3,037,023,617
150	Kuri-gram PBS	9,471,236,724	-	122,275,982	452,125,111	9,141,387,595
151	Magura PBS	3,701,362,542	-	305,038,384	194,971,654	3,811,429,272
152	B-Baria PBS	5,970,331,270	-	38,117,647	306,178,751	5,702,270,166
153	Mymensingh PBS-2	7,993,152,352	-	94,249,552	384,210,630	7,703,191,274
154	Nilphamari PBS	4,662,725,738	-	66,425,962	236,639,187	4,492,512,513
155	Gopalganj PBS	5,685,149,779	-	145,109,421	239,930,619	5,590,328,581
156	Bhola PBS	9,069,503,830	-	97,956,836	410,201,633	8,757,259,033
157	Rajbari PBS	3,470,087,659	-	142,929,477	149,041,785	3,463,975,352

SL	Name Of PBS's	Opening Balance (2021-2022)	Transfer to New PBS's	Addition during the year	Adjustment during the year	Balance as on 30 June 2023
		A	B	C	D	E=(A+B+C-D)
158	Sylhet PBS-2	4,851,992,898	-	10,632,178	251,218,243	4,611,406,833
159	Shariatpur PBS	6,121,772,854	-	100,472,426	266,364,630	5,955,880,650
160	Munsigonj PBS	6,699,308,252	-	50,996,942	322,524,306	6,427,780,888
161	Dhaka PBS-2	2,911,257,939	-	52,402,445	116,410,634	2,847,249,750
162	Sunamgonj PBS	8,027,502,159	-	15,846,726	397,359,715	7,645,989,170
163	Sherpur PBS	4,640,262,498	-	71,845,350	227,580,439	4,484,527,409
164	Mymensingh PBS-3	7,788,180,352	-	90,621,750	348,840,218	7,529,961,885
165	Gaibandha PBS	5,288,131,383	-	158,036,676	290,235,339	5,155,932,720
166	Jhalokhati PBS	2,809,740,652	-	41,213,737	141,333,953	2,709,620,436
167	Khulna PBS	7,965,575,025	-	632,042,775	380,059,578	8,217,558,223
168	Chittagong PBS-3	3,496,204,755	-	18,750,196	164,873,279	3,350,081,673
169	Gazipur PBS-1	8,010,059,882	-	205,670,176	360,295,466	7,855,434,592
170	Narayangonj PBS-1	4,481,142,300	-	116,685,179	176,667,334	4,421,160,145
171	Dhaka PBS-3	4,571,725,426	-	59,296,643	191,278,925	4,439,743,144
172	Comilla PBS-3	4,447,349,503	-	38,884,945	238,663,059	4,247,571,389
173	Sirajgonj PBS-2	3,924,799,992	-	48,112,166	185,238,030	3,787,674,128
174	Bogra pbs-2	5,205,623,093	-	83,033,882	238,503,154	5,050,153,821
175	Naoga pbs-2	3,963,094,264	-	57,460,467	166,365,805	3,854,188,926
176	Comilla pbs-4	2,983,567,797	-	22,790,605	153,882,921	2,852,475,481
177	Gajipur pbs-2	4,340,146,427	-	77,153,609	194,446,681	4,222,853,354
178	Chandpur pbs-2	5,413,721,903	-	46,019,302	251,719,194	5,208,022,012
179	Narayangonj PBS-2	4,031,976,965	-	77,609,399	156,633,708	3,952,952,656
180	Dhaka PBS - 4	4,772,700,358	-	204,932,619	339,363,833	4,638,269,144
Total		489,819,985,816	-	11,151,467,731	23,707,532,049	477,263,921,498

Bangladesh Rural Electrification Board (BREB)
HB Loan Schedule
For the year ended 30 June 2024

Annexure-C
(Amount in Taka)

Sl No	Em ID	Name	Designation	Opc.Balance	Addition	Total Loan	Total Ded.	Closing Balance
1	1	M.A.Mannan	Driver (Suspended)	31,720	-	31,720	-	31,720
2	2	Md.Abul Khair	Driver (Sus)	20,604	-	20,604	-	20,604
3	3	Md.Abdul Karim	Driver (Sus)	107,520	-	107,520	-	107,520
4	4	Kazi Shakwat Hossain	Driver (Sus)	78,376	-	78,376	-	78,376
5	5	Md. Ayub Ali	Driver (Suspended)	85,120	-	85,120	-	85,120
6	89	Sunil Ch. Dey (221)	S.E	466,624	-	466,624	466,624	-
9	146	Khalida Parven	Director	160,000	-	160,000	48,000	112,000
10	147	Chowdhury Mostofa Habib	Director	160,000	-	160,000	48,000	112,000
12	154	Md. Abdul Halim	Director	160,000	-	160,000	44,000	116,000
14	159	Dhali Yusuf Ahmed	Director	160,000	-	160,000	160,000	-
16	162	Md. Waliullah Miah	Director	565,301	-	565,301	117,337	447,964
20	197	Kazi Sarwar Iqbal	Director	160,000	-	160,000	160,000	-
23	241	Md.Abdul Gofur (227)	XEN	986,676	-	986,676	986,676	-
27	261	Birendra Nath Sarker	S. E	208,000	-	208,000	208,000	-
28	262	Debasish Chakrabarty	Director	180,000	-	180,000	48,000	132,000
30	264	Md.Mahiuddin(3)	S.E	164,000	-	164,000	164,000	-
31	266	Md.Wahiduzzaman	Asstt Engineer	98,521	-	98,521	-	98,521
32	280	Abdur Rahim Mollik	SE	160,000	-	160,000	48,000	112,000
33	282	Md. Abdur Rouf Miah	S.E	1,212,000	-	1,212,000	144,000	1,068,000
34	284	Md.Nazmul Hoque	S.E	160,000	-	160,000	48,000	112,000
35	286	Biswnath Sikder	S. E	160,000	-	160,000	48,000	112,000
36	297	Md. Mohasin Ali	S.E	164,000	-	164,000	164,000	-
38	319	Shah Md.Izharul Hoq. (235)	Asstt Director	845,343	-	845,343	845,343	-
39	320	Subal Chandra Gupta (240)	Asstt.Director	931,766	-	931,766	931,766	-
42	339	Md.Kawsar Hossain	DD	325,192	-	325,192	89,616	235,576
45	345	Adhir Ch. Barman	DD	375,000	-	375,000	84,000	291,000
48	350	Md.Abdul Ghani	D.D (C.C)	205,295	-	205,295	205,295	-
50	374	Md.Ruhul Amin	XEN (Suspended)	474,940	-	474,940	-	474,940
54	381	Md Zahangir Alam	DD CC(suspended)	685,454	-	685,454	-	685,454
58	384	Kh.Khademul Islam	XEN	164,000	-	164,000	48,000	116,000
59	385	Md. Moshieur Rahman	XEN	196,000	-	196,000	40,000	156,000
64	391	Md.Jasim Uddin Munsi	XEN	152,000	-	152,000	48,000	104,000
67	398	Md. Sirajul Islam	XEN	160,000	-	160,000	48,000	112,000
68	399	Md.Selim Miah	XEN	160,000	-	160,000	48,000	112,000
69	400	Md.Nurul Islam	.A.E	158,333	-	158,333	-	158,333
70	403	Md.Abdul Mazid	EXN	158,590	-	158,590	48,000	110,590
71	404	Md. Monirul Islam	D.D	280,000	-	280,000	84,000	196,000
72	405	Md. Habibur Rahman	XEN	636,000	-	636,000	144,000	492,000
73	406	Md.Shah Alam	D.D	160,000	-	160,000	160,000	-
74	407	SK. Ahmed	D.D (Suspended)	612,000	-	612,000	-	612,000
77	411	Md.Abu Bakar Fakir	T.P.I	55,890	-	55,890	-	55,890
79	416	Md.Sirajul Islam	D. D(C.C)r	156,000	-	156,000	156,000	-
80	417	Md.Shafiu1 Alam	D. D(C.C)	160,000	-	160,000	160,000	-
81	418	Chandan Krisna Pal	D. D(C.C)	499,000	-	499,000	499,000	-
82	419	Md. Burhan Uddin	DD(cc)	160,000	-	160,000	48,000	112,000
83	420	Md.Selim Hossain	A.D	173,204	-	173,204	57,768	115,436
84	421	Tilok Chandra Barman	A.D	164,000	-	164,000	48,000	116,000
86	422	S.M.Shahid Hossain	A.D	176,000	-	176,000	52,800	123,200
88	423	Abul Kalam Azad	A.D.	357,268	-	357,268	357,268	-
89	424	Md.Abul Khair Bhu.	A.D	126712	0	126,712.00	126712	-
90	425	Md.Motalab Mia	A.D	535,000	-	535,000	535,000	-
93	435	Md. Ali Ershad Khan	AD	1,080,000	-	1,080,000	144,000	936,000
94	437	Md.Abul Khair Dafadar	AD	563,162	-	563,162	137,664	425,498
95	438	Afroza Khanom	A. D	402,080	-	402,080	72,240	329,840
97	440	d. Abdur Rob Mollah (5	SAE	500,250	-	500,250	500,250	-
103	448	S.M.Abdus Salam (216)	S.A.E	413,314	-	413,314	413,314	-
104	449	Md.Anisuzzaman	L.C.I	184,726	-	184,726	-	184,726
109	461	Fazlul Hoque Bhuyian	S.A.E	473,200	-	473,200	473,200	-
118	480	Nironjon Kr. Debnath	LCI	131,200	-	131,200	131,200	-

SI No	Em ID	Name	Designation	Ope.Balance	Addition	Total Loan	Total Ded.	Closing Balance
120	482	Md. Jahedul Islam	S.A.E	450,000	-	450,000	108,000	342,000
122	485	ABM RabiuL Alam	S.A.E	415,626	-	415,626	77,292	338,334
126	491	Md.Zakir Hossain	S.A.E	549,732	-	549,732	96,000	453,732
127	492	Biswmath Biswash	S.A.E	209,436	-	209,436	39,288	170,148
129	495	Md.Tajul Islam	S.A.E	664,094	-	664,094	82,008	582,086
130	496	Md.Solaiman kabir	LCI	261,266	-	261,266	64,008	197,258
132	499	B.M Abu Ali	LCI	268,900	-	268,900	49,200	219,700
133	500	Md. Hazrat Ali	S.A.E	389,294	-	389,294	77,208	312,086
134	501	Md. Mukhlesur Rahman	Sub Ass. Eng.	555,388	-	555,388	77,244	478,144
135	504	Md. Enayet Hossain	LCI	476,860	-	476,860	77,208	399,652
136	506	Md.Shamsul Haque	S. A. E	389,282	-	389,282	64,008	325,274
138	508	Md. Atiqul Islam	LCI	115,200	-	115,200	34,560	80,640
139	509	Md. Mokaddus Miah	S. A. E	445,258	-	445,258	78,012	367,246
140	510	Md. Afzalur Rahman	SAE	891,409	-	891,409	78,084	813,325
141	511	Md. Faruque	SAE	454,092	-	454,092	77,208	376,884
142	512	Sandip Kumar Ghose	S.A.E	430,060	-	430,060	77,208	352,852
143	513	Md. Fazlul Haque	S.A.E	1,131,650	-	1,131,650	144,600	987,050
144	514	Dilip Kumar Roy	L.C.I.	762,646	-	762,646	104,004	658,642
147	519	Ashis Kumar Shaha	Draftsman	1,212,000	-	1,212,000	132,000	1,080,000
149	536	Rani Bala Mazumder	DD	213,260	-	213,260	64,008	149,252
153	550	Md.Shah Alam	Deputy Director	451,910	-	451,910	451,910	-
154	552	Sk. Sekander Ali (224)	Stenographer	592,528	-	592,528	592,528	-
156	555	Shahina Akter Kha.	A.D	200,000	-	200,000	60,000	140,000
160	577	Satta Narayan Goas (164)	T.C.C	683,647	-	683,647	683,647	-
166	591	Md.Shahabuddin Khan (304)	T.C.C	411,144	-	411,144	411,144	-
167	592	Fazlul Hoque -3	Com.Typist	532,504	-	532,504	87,996	444,508
168	596	Gazi Jamal Uddin Ah	Com. Typist	549,600	-	549,600	549,600	-
170	600	Mamtaz Begum	ACO	515,309	-	515,309	515,309	-
172	605	Jahanara Begum	Stenographer	1,068,000	-	1,068,000	1,068,000	-
173	606	Molina Rani Mondal	Steno Typist	534,000	-	534,000	534,000	-
174	609	Abdul Aziz Bhuyian	Com. typist	531,089	-	531,089	531,089	-
176	614	Md.Rejaul Haque	Com. Tyoist	98,400	-	98,400	28,800	69,600
181	617	Mrs.Santiara Khatun	Com. typist	597,593	-	597,593	97,452	500,141
182	618	Md.Sahidul Islam	Steno Typist	127,966	-	127,966	32,004	95,962
186	621	M Mahbubur Rahman	Stenographer	585,000	-	585,000	90,000	495,000
187	622	Md.Amir Ali	Com. Tyoist	665,742	-	665,742	110,808	554,934
190	628	Md. Mijanur Rahman Salim	Stenographer	936,000	-	936,000	144,000	792,000
191	629	Md. Abdul Maleque	Steno Typist	93,260	-	93,260	28,008	65,252
193	634	Sabita Rani Kundo	Stonographer	464,476	-	464,476	80,808	383,668
194	637	Soukot Ali Bishash	Stcnographer	96,000	-	96,000	28,800	67,200
195	638	Mirza Mansura Begum	Com. Typist	577,600	-	577,600	77,000	500,600
196	639	Mohammed Hossain	Steno Typist	90,630	-	90,630	27,204	63,426
198	655	Abdul Aziz Howlader (226)	Store Keeper	446,312	-	446,312	446,312	-
200	657	Md.Abdul Latif	A/Store Keep	2,724	-	2,724	2,724	-
203	665	Md. Fazlul Haque	A.S. O	83,403	-	83,403	24,396	59,007
204	666	Md.Abdul Malek	Store Keeper	823,209	-	823,209	114,804	708,405
205	669	Md. Zulficarul Islam	SK	185,500	-	185,500	42,000	143,500
209	717	Md.Delwar Hossain	Driver	630,060	-	630,060	630,060	-
210	727	Md.Giasuddin	Driver	773,544	-	773,544	135,696	637,848
212	735	Jasim Uddin Howlader	Driver	808,306	-	808,306	117,132	691,174
213	739	Belaect Hossain (278)	Driver	500,110	-	500,110	500,110	-
214	740	Nurul Islam	Driver	678,601	-	678,601	100,404	578,197
215	741	Md.Wahid Miah	Driver	741,588	-	741,588	108,084	633,504
216	756	Dilip Kumar Sikder	EXN(C.C)	446,600	-	446,600	107,208	339,392
218	758	Md.Mokbul Hossain	Cook (Died) Not Clearence	131,037	-	131,037	-	131,037
219	760	Md. Abdus Satter	Cook	183,097	-	183,097	183,097	-
221	766	Mohammad Ali How.	Cook	87,394	-	87,394	25,608	61,786
224	771	Md. Ibrahim	Carpenter	756,000	-	756,000	144,000	612,000
231	798	Md. Shar Ali (666)	Peon	354,084	-	354,084	354,084	-
232	806	Md.Sabul Hossain (726)	Peon	518,361	-	518,361	518,361	-
233	807	Md.Rafiqul Islam (2)	Guard	756,689	-	756,689	756,689	-
236	811	Sultan Ahmed Bhuyian	Pecon	129,260	-	129,260	38,808	90,452
238	820	Md.Ayub Ali	Peon	591,735	-	591,735	93,684	498,051
239	821	Md.Golam Rabbani	Pecon	505,276	-	505,276	84,408	420,868

Sl No	Em ID	Name	Designation	Ope.Balance	Addition	Total Loan	Total Ded.	Closing Balance
242	826	Md. Mozammel Haque	Peon	940,300	-	940,300	128,880	811,420
243	827	Md.Yusuf Ali	Peon	66,630	-	66,630	66,630	-
245	829	Md.Asnat Ali	Peon	548,572	-	548,572	86,412	462,160
246	830	Md. Abdus Sattcr-2	Peon	135,000	-	135,000	30,000	105,000
247	831	Md.Abu Bakar Siddiqui	Guard	514,126	-	514,126	514,126	-
248	832	Md. Abdul Haque	Peon	994,334	-	994,334	120,600	873,734
249	833	Md.Shahid Mia	Peon	458,292	-	458,292	78,408	379,884
250	834	Md. Zakir Hossain	Peon	846,943	-	846,943	100,668	746,275
251	835	Md. Abu Sama	Peon	688,974	-	688,974	101,604	587,370
252	836	Md.Shah Alam (416)	Peon	663,291	-	663,291	663,291	-
253	837	Fazal Ali Mallick	Peon	808,000	-	808,000	808,000	-
255	842	Md.Abu Syed Mandal	Peon	203,860	-	203,860	178,660	25,200
256	843	Md. Azam Khan	XEN	352,000	-	352,000	48,000	304,000
257	844	Rafiqul Islam (4)	Peon	496,946	-	496,946	496,946	-
259	855	Abdur Rahim Howlader	Peon	251,920	-	251,920	147,216	104,704
260	856	Md.Akkas Ali Pramanik	Generator Operator	840,858	-	840,858	112,176	728,682
262	860	Md. Samaul Huda	Peon	128,000	-	128,000	35,200	92,800
263	863	Md. Nazrul Islam	Peon	616,762	-	616,762	90,972	525,790
265	865	Md. Solaiman	Peon	719,021	-	719,021	104,016	615,005
266	868	Md.Abul Hossain	Peon	645,292	-	645,292	88,008	557,284
267	872	Md.Abul Kaseem Sarder	S.E	160,000	-	160,000	160,000	-
270	877	Noor Mohammad	A.D	675,832	-	675,832	106,416	569,416
271	882	Md.Ashraful Alam	Driver	524,866	-	524,866	90,084	434,782
272	884	Md.Shahidul Karim	Director	160,000	-	160,000	160,000	-
273	888	Rakibul Hafiz	T.P.I (C.C)	232,000	-	232,000	72,000	160,000
275	890	Md.Khorshed Alam	T.P.I	247,301	-	247,301	247,301	-
277	895	Md.Delwar Hossain	DD	160,000	-	160,000	48,000	112,000
279	896	Mohasin Alam Bhuiyan	D.D	857,283	-	857,283	112,008	745,275
281	900	Md.Nizam Uddin	T.C.C	876,200	-	876,200	144,000	732,200
282	901	Md. yunus Ali	Stenographer	563,676	-	563,676	90,408	473,268
285	904	Md.Rafiqul Islam	Steno Typist	116,740	-	116,740	29,196	87,544
286	905	Bilkis Ara Begum	Stenotypist	155,800	-	155,800	155,800	-
287	909	Md. Azizul Houque (686)	Cook	363,918	-	363,918	363,918	-
288	912	Md. Khalilur Rahman	Cook	1,091,470	-	1,091,470	115,320	976,150
289	916	Dipankar Mondol	S. E (C.C)	256,000	-	256,000	48,000	208,000
290	919	Md. Kadam Ali	Driver	584,910	-	584,910	99,204	485,706
291	921	Rezaul Islam Prodhan	S.E (C.C)	160,000	-	160,000	160,000	-
292	922	Syed Mahbubur Rahman	SE	454,798	-	454,798	48,000	406,798
296	931	Sawpan Banik	S.E (C.C)	164,000	-	164,000	48,000	116,000
297	933	Bikash Chandra Dey	D.D	160,000	-	160,000	48,000	112,000
298	935	Md.Asafuddulla	Secretary	160,000	-	160,000	48,000	112,000
300	942	Md.Abdul Hai	Director(C.C)	160,000	-	160,000	48,000	112,000
302	947	Md.Shahid Mahmud Sarkar	Director	116,000	-	116,000	48,000	68,000
303	949	Md. Abul Kalam Azad	Director	160,000	-	160,000	48,000	112,000
304	957	Md. Hossain Patwary	Director	160,000	-	160,000	160,000	-
305	959	Ambia Khatun	Asstt Director	116,000	-	116,000	48,000	68,000
308	960	K.M Liaquit Hossain	A.E	169,394	-	169,394	49,608	119,786
310	963	AKM Shahinul Hoque	Asstt Director	463,000	-	463,000	84,000	379,000
311	965	Khaleda Yeasmin	A.E (C.C)	214,295	-	214,295	48,000	166,295
312	966	Md. Abdur Rashid	AE	164,000	-	164,000	48,000	116,000
314	970	Md. Mofijul Islam	XEN	54,000	-	54,000	54,000	-
315	971	Md. Nazrul Islam	XEN	165,260	-	165,260	49,608	115,652
317	973	Md. Abdur Rahim	AE	165,260	-	165,260	49,608	115,652
318	974	ASM Sahidul Islam	A.E	160,000	-	160,000	48,000	112,000
319	975	Mohammad Ali Zinnah	AE	408,000	-	408,000	144,000	264,000
321	978	Bibek Kanti Dcb	AE	196,000	-	196,000	48,000	148,000
323	981	Md. Amzad Hossain	XEN (CC)	164,000	-	164,000	48,000	116,000
324	982	Anwar Hossain Akanda	XEN	160,000	-	160,000	48,000	112,000
325	983	Anil Kumar Sarker	XEN(C.C)	164,000	-	164,000	48,000	116,000

Sl No	Em ID	Name	Designation	Ope.Balance	Addition	Total Loan	Total Ded.	Closing Balance
326	984	Shah Md. Alamgir Kabir	XEN	169,394	-	169,394	49,608	119,786
327	985	Md. Rafiqul Islam	AE	168,000	-	168,000	48,000	120,000
328	988	Tarun Miah	Driver	726,646	-	726,646	106,788	619,858
329	996	Afsana Begum	Stenographer	835,177	-	835,177	115,608	719,569
331	997	Md.Mozzamal Hoque	Peon	512,776	-	512,776	80,172	432,604
333	998	Md.Nizam Sarder	Driver	882,650	-	882,650	287,916	594,734
334	999	Md.Rascedul Islam	C.R. Clerk	810,134	-	810,134	118,008	692,126
336	1000	Rashida Begum	Com. Tyoist	818,776	-	818,776	115,152	703,624
337	1001	Md.Amonaf	Foreman	111,932	-	111,932	111,932	-
339	1002	Md.Ataur Rahman	T. S	850,701	-	850,701	122,400	728,301
340	1005	Md.Abdul Hakim	Store Keeper	696,197	-	696,197	93,852	602,345
342	1006	Shah Alam	Peon	489,158	-	489,158	76,248	412,910
343	1009	Md. Baki Billah	Store Keeper	700,357	-	700,357	92,484	607,873
344	1011	Md. Akbar Ali	Asst.Store Keeper	542,646	-	542,646	74,004	468,642
345	1012	Md. Rafiqul Islam (5)	Peon	503,216	-	503,216	503,216	-
347	1015	Md.Mofijur Rahman	Store Keeper	898,115	-	898,115	109,608	788,507
348	1016	Md. Harun Ur-Rashid	Store Keeper	556,160	-	556,160	75,840	480,320
349	1018	Md. Mojibul Hopue	Store Keeper	532,652	-	532,652	72,648	460,004
351	1026	MD. Faruque Hossain	Driver	567,260	-	567,260	567,260	-
353	1027	Md.Ashraf Ali mollah	Driver	733,230	-	733,230	99,204	634,026
354	1029	Md. Sk. Zaman (649)	Peon	1,055	-	1,055	1,055	-
355	1030	Monoranjan Ghosh	Peon	183,097	-	183,097	53,604	129,493
358	1034	Md. Humayun Kabir	SK	578,128	-	578,128	87,132	490,996
359	1035	MD. Faruque Hossain	Store Keeper	696,300	-	696,300	93,600	602,700
360	1036	Rina Rani Saha	Steno Grapher	763,222	-	763,222	117,924	645,298
361	1037	Fakir Sharif Uddin	Director (C.C)	160,000	-	160,000	48,000	112,000
362	1038	Md.Mustafa (2)	Equipment Mechanic	614,000	-	614,000	96,000	518,000
363	1040	Asgor Ali	Peon	638,134	-	638,134	92,484	545,650
364	1041	Md. Amir Hossain	Driver	718,232	-	718,232	105,984	612,248
366	1052	Md. Meher Ali	Peon	252,762	-	252,762	252,762	-
367	1068	Md.Abul Hossain	Driver	885,026	-	885,026	120,792	764,234
369	1069	Md. Habibur Rahman	Driver (Suspended)	1,279,226	-	1,279,226	-	1,279,226
370	1071	Bikash Kumar Paul	AD	497,163	-	497,163	497,163	-
372	1072	Md.Abdul Wahab	Driver	771,475	-	771,475	124,248	647,227
375	1076	A K M Eskander Ali	Deputy Director	162,798	-	162,798	48,000	114,798
376	1078	Syed Akram Hossain	Driver	718,017	-	718,017	112,404	605,613
377	1079	Ashutosh Dab Roy	AD	744,000	-	744,000	144,000	600,000
378	1080	Tapan Ch. Mazumder	Accountant	82,000	-	82,000	24,000	58,000
379	1082	Md. Belayet Hossain	Director (C.C)	164,000	-	164,000	48,000	116,000
380	1087	Luna Sharmin	Deputy Director	160,000	-	160,000	48,000	112,000
381	1090	Md. Mahfuzul Haque	D.D	160,000	-	160,000	48,000	112,000
382	1092	Md.Halimuzzaman	D.D	356,000	-	356,000	48,000	308,000
384	1094	Md. Ali	Driver	408,000	-	408,000	408,000	-
385	1095	Wahid Ali	Driver	566,471	-	566,471	93,840	472,631
387	1098	Md.Masud Rana	L.C.I.	667,260	-	667,260	112,008	555,252
388	1100	Md. Habibur Rahman (2)	LCI	511,196	-	511,196	85,368	425,828
389	1101	Enamul Hoque Bh	LCI	620,403	-	620,403	114,012	506,391
390	1102	Md.Asabul Haque	L.C.I.	883,418	-	883,418	144,012	739,406
391	1103	Muhammed Hossain	LCI	496,800	-	496,800	82,800	414,000
392	1104	Md. Abdul Latif	LCI	510,876	-	510,876	86,088	424,788
393	1107	Amal Chandra Roy	LCI	1,212,000	-	1,212,000	144,000	1,068,000
394	1109	Md. Afzalul Islam	L.C.I.	578,300	-	578,300	85,200	493,100
395	1113	Md.Mamunur Rashid	LCI	310,200	-	310,200	88,800	221,400
396	1114	Md.Habibur Rahman	L.C.I	568,414	-	568,414	85,368	483,046
397	1115	Md.Sharifuzzaman	LCI	713,488	-	713,488	118,488	595,000
398	1117	Md.Altaf Hossain	LCI	1,230,309	-	1,230,309	144,000	1,086,309
399	1118	Md. Sabir Ahmed	LCI	611,313	-	611,313	114,804	496,509
400	1120	Md.Rafiqul Islam-2	LCI	190,000	-	190,000	60,000	130,000
401	1121	Akhter Hossain	LCI	100,000	-	100,000	30,000	70,000
402	1122	Md.Abdul Awal	L.C.I	961,828	-	961,828	144,024	817,804
403	1123	Md.Moyez Uddin	L.C.I	525,932	-	525,932	85,368	440,564
405	1132	Md.Saiful Islam Akand	AE	346,610	-	346,610	64,008	282,602
406	1133	Noor Mohammad Miah	Ass.Eng.	489,240	-	489,240	131,808	357,432
408	1136	Md. Moinul Hossain	A.E	160,000	-	160,000	48,000	112,000
409	1137	Md.Enamul Haque	AE	118,000	-	118,000	48,000	70,000
410	1142	Md.Awlad Hossain	D D (CC)	1,168,000	-	1,168,000	144,000	1,024,000
411	1148	Azizus Salam	XEN	164,000	-	164,000	48,000	116,000
412	1153	Md.Anamul Haque	S.E (C.C)	162,630	-	162,630	48,804	113,826

Sl No	Em ID	Name	Designation	Opc.Balance	Addition	Total Loan	Total Ded.	Closing Balance
413	1154	Biblop Banta	S.E(C.C)	160,000	-	160,000	48,000	112,000
414	1157	Md. Abdul Aziz	A. E	321,628	-	321,628	104,004	217,624
415	1159	Mohammad Yeakub	L.C.I	165,405	-	165,405	-	165,405
417	1161	Md. Tofazzal Hossain	L.C.I	778,109	-	778,109	109,200	668,909
418	1162	Md. Mohosin Dakua	L.C.I	370,000	-	370,000	88,800	281,200
419	1163	Haripod Sharkar	L.C.I.	1,016,731	-	1,016,731	144,000	872,731
420	1164	Atiqur Rahman	L.C.I.	507,676	-	507,676	95,208	412,468
421	1172	Md. Abdus Samad (Azad)	Cook	1,004,922	-	1,004,922	106,728	898,194
422	1173	Md.Mostafa	Cook	442,892	-	442,892	60,408	382,484
424	1177	Md.Mostafa Kamal	Peon	176,602	-	176,602	40,008	136,594
425	1180	Md. Sahadat Hossain	Peon	389,282	-	389,282	64,008	325,274
426	1188	Md. Abul Kalam Azad	L.C.I	510,860	-	510,860	85,608	425,252
427	1189	Md. Mostofa kamal	Cook	996,271	-	996,271	121,596	874,675
428	1192	Shahin Uddin Chowd	Deputy Director (Suspended)	398,766	-	398,766	-	398,766
429	1193	Md. Joynul Abedin	Asstt Director (F)	429,750	-	429,750	-	429,750
431	1195	Md.Arshad Hossain	DD	160,000	-	160,000	48,000	112,000
432	1196	Asit Kumar Bhoumic	S.E(C.C)	160,000	-	160,000	48,000	112,000
433	1200	Md.Rafiqul Islam	D.D	160,000	-	160,000	48,000	112,000
434	1205	Md. Altaf Hossain Ch.	S.E (C.C)	155,833	-	155,833	48,000	107,833
435	1209	Mosarefa Khandakar	Steno Typist	1,003,200	-	1,003,200	136,800	866,400
436	1212	Md. Shamsul Alam	Steno Typist	199,680	-	199,680	37,440	162,240
437	1213	Rafique Uddin Ahmed	Steno Typist	697,760	-	697,760	94,080	603,680
438	1215	Md. Alam Miah	Steno Typist	461,020	-	461,020	62,160	398,860
439	1216	Abdus Sattar	Stenotypist	340,000	-	340,000	81,600	258,400
440	1217	Md.Dalwar Hossain	Driver	611,966	-	611,966	98,004	513,962
441	1220	Md.Jitu Minh	Driver	630,662	-	630,662	98,004	532,658
442	1221	Khan Humayun Kabir	Driver	1,153,440	-	1,153,440	144,000	1,009,440
443	1222	Md. Kalam Khan	Driver	570,578	-	570,578	96,012	474,566
444	1223	Md.Nazrul Islam	Driver	614,816	-	614,816	164,484	450,332
445	1224	Md. Mamun Hossain	Driver	629,110	-	629,110	95,844	533,266
447	1225	Md.Zahir Uddin	Driver	857,104	-	857,104	112,596	744,508
448	1226	Md.Ekramul Hoque	Driver	602,806	-	602,806	95,844	506,962
452	1230	Israt Jahan Najnin	Accountant	85,260	-	85,260	25,608	59,652
453	1231	Salina Banu	Accountant	445,260	-	445,260	74,808	370,452
454	1234	Md. Sekender Ali	A. D (C.C)	1,001,282	-	1,001,282	148,008	853,274
456	1235	Md.Rabiul Islam	Accountant	655,200	-	655,200	105,840	549,360
457	1236	Md.Kamal Ahmed	A.D (C.C)	577,276	-	577,276	98,808	478,468
458	1238	Md. Alimul Ahmed	AD(CC)	687,446	-	687,446	113,604	573,842
459	1239	Md. Billal Hossain	AD(cc)	437,901	-	437,901	85,212	352,689
460	1240	Gopal Ch. Bhowmic	Accountant	640,472	-	640,472	108,960	531,512
461	1242	Md.Shajahan	Accountant	140,742	-	140,742	35,196	105,546
462	1250	Md. Anuarul Haque	DEO.	1,082,400	-	1,082,400	144,000	938,400
463	1251	Mainul Ahsan Chow.	DEO	1,052,290	-	1,052,290	144,012	908,278
464	1252	Md. Nurun Nabi	Deo	903,133	-	903,133	136,812	766,321
465	1257	Md. Basir Hossain	Deo	1,008,626	-	1,008,626	136,008	872,618
466	1259	Azim Khan	Deo	340,641	-	340,641	56,004	284,637
467	1262	Md.Amzad Hossain	A.D	404,806	-	404,806	72,168	332,638
468	1263	Suranjan Kumar Deb.	A.D	401,740	-	401,740	72,168	329,572
469	1266	Rezaul Karim	XEN	164,000	-	164,000	48,000	116,000
470	1270	Md. Shajahan Ali	XEN	192,000	-	192,000	48,000	144,000
471	1271	Md. Saiful Islam	XEN	532,000	-	532,000	144,000	388,000
472	1274	Md. Shafiqul Alam	XEN	876,000	-	876,000	876,000	-
474	1278	Mominur Rahman	XEN (Suspended)	845,348	-	845,348	-	845,348
475	1283	Paritosh Sutradhar	D.D	270,103	-	270,103	83,124	186,979
476	1285	Golam Mortuja	XEN	210,000	-	210,000	48,000	162,000
477	1291	Md. Helalur Rahman Bhuiyan	D.D	405,764	-	405,764	115,212	290,552
478	1293	Abdul Latif Sarder	XEN	379,897	-	379,897	111,204	268,693
479	1295	Md.Moniruzzaman Khan	XEN	488,086	-	488,086	66,564	421,522
481	1297	Md. Julfiqar Ali	XEN	256,000	-	256,000	48,000	208,000
482	1298	Md. Khairul Islam	XEN	492,000	-	492,000	144,000	348,000
483	1306	Mokhlasur Rahaman	Peon	231,769	-	231,769	48,804	182,965
485	1309	Jahangir Alam-I	Pecon	1,096,049	-	1,096,049	127,692	968,357
487	1322	Md. Nurul Huda Chow.	Ass. Timber P.S(C.C)	183,097	-	183,097	53,604	129,493
489	1336	Kh.Md.Ariful Islam	Building Super	682,563	-	682,563	116,016	566,547
490	1337	Ramlal Rajbor	Mali	819,773	-	819,773	105,432	714,341
491	1342	Md.Monir Hossain	Driver	722,177	-	722,177	97,128	625,049

Sl No	Em ID	Name	Designation	Ope.Balance	Addition	Total Loan	Total Ded.	Closing Balance
493	1350	Md.Hasan Ali Sarder	Driver	989,406	-	989,406	128,016	861,390
494	1393	Md. Iqbal Kabir Miah	Deo	877,800	-	877,800	136,800	741,000
495	1395	Biswajit Roy	XEN	267,660	-	267,660	80,328	187,332
496	1406	Md. Abdul Mazid Miah	AE	784,638	-	784,638	142,404	642,234
497	1434	Tamanna Kabir	Deputy Director	768,000	-	768,000	144,000	624,000
498	1436	Dilruba Shirazi	Deputy Director	192,000	-	192,000	48,000	144,000
499	1438	S.M Masud Rana	Asstt Director(Suspended)	943,599	-	943,599	-	943,599
500	1442	Syed Niaz Mohammad	XEN	160,000	-	160,000	48,000	112,000
501	1444	Md. Abdul Hannan	XEN	560,000	-	560,000	144,000	416,000
502	1450	Arup Kumar Bis.	EXN	464,601	-	464,601	105,204	359,397
503	1452	Sharmin Mahmud	D.D	160,000	-	160,000	160,000	-
506	1475	Md. Shah Alam	Asstt Engineer	692,821	-	692,821	136,884	555,937
653	1497	Md. Abdul Hafij	Deputy Director (Suspended)	500,000	-	500,000	-	500,000
508	1500	Md. Yunus Ali	Mali	461,258	-	461,258	72,012	389,246
509	1505	Sujan Shaha	D.D	116,094	-	116,094	34,008	82,086
510	1507	Md.Khadcmul Haque	Deputy Director	160,000	-	160,000	48,000	112,000
511	1537	Md.Abdul Hamid Shakhs	Secrur. Superv. (Dided)-Not Clearence	308,200	-	308,200	-	308,200
512	1606	Md.Abul Kalam	XEN	154,630	-	154,630	46,404	108,226
513	1613	Md.Nasir Mredha	Fork Lift Operator	707,582	-	707,582	102,012	605,570
514	1614	Md. Abdur Rouf	Fork Lift Op	827,384	-	827,384	112,620	714,764
515	1615	Md.Anwar Hossain	Fork Lift Operator	161,102	-	161,102	41,208	119,894
517	1653	Md. Abu Syed	XEN	670,581	-	670,581	144,012	526,569
518	1656	Khondakar Rafiqul Alam	XEN (Suspended)	1,163,700	-	1,163,700	-	1,163,700
519	1666	Dygi Irani	Accountant	624,772	-	624,772	102,312	522,460
520	1667	Rejaur Rahman	Auditor	604,212	-	604,212	102,408	501,804
521	1669	Prodip Chandra Biswas	Accountant	641,310	-	641,310	105,216	536,094
522	1670	Ashish Kumar Dcb	Accountant	842,102	-	842,102	105,216	736,886
523	1671	Md. Maksudur Rahman	Accountant	649,112	-	649,112	101,856	547,256
524	1672	Md. Mofizul Islam	Accountant	635,175	-	635,175	101,856	533,319
525	1677	Shahidur Rahman Mollah	D.D	155,133	-	155,133	38,004	117,129
526	1681	Rabindra Sukla Das	Driver (Suspended)	427,500	-	427,500	-	427,500
527	1682	Md. Raihan Chowd.	Driver	64,000	-	64,000	19,200	44,800
528	1683	Md.Zoynal Abedin	Driver	615,481	-	615,481	91,044	524,437
529	1684	Md. Jamal Uddin	Driver	609,494	-	609,494	83,457	526,037
530	1685	Monir Hossain	Driver	454,000	-	454,000	79,200	374,800
531	1686	Md. Dabir Uddin	Driver	907,200	-	907,200	120,960	786,240
532	1687	Sarajit Kumar Mojumder	Driver	587,400	-	587,400	79,200	508,200
534	1690	Abul Baser	DEO	1,028,226	-	1,028,226	144,012	884,214
535	1691	Md. Mizanur Rahman	D.E.O	563,676	-	563,676	90,408	473,268
536	1692	Asadud Jamal Shipon	DEO	695,395	-	695,395	99,420	595,975
537	1693	Md. Shafiqul Islam	DEO	569,046	-	569,046	92,004	477,042
539	1695	Imratul Jannat	DEO	437,197	-	437,197	179,604	257,593
540	1696	Mizanur Rahman Sidd.	Programer	160,000	-	160,000	48,000	112,000
541	1702	Nasir Uddin Sikder	Asst. Store Helper	76,800	-	76,800	19,200	57,600
543	1704	Hannan Howlader	Ass. Store Keeper	640,997	-	640,997	76,164	564,833
544	1705	Md. Rosikul Islam	Crane Operator	1,460,000	-	1,460,000	140,160	1,319,840
545	1706	Shamsul Haque Akan	A/Store Keeper	512,726	-	512,726	69,924	442,802
546	1708	Md.Moinul Islam Khan	Fork Lift Op	853,854	-	853,854	-	853,854
549	1709	Md. Hira Mia	Accountant	577,434	-	577,434	92,328	485,106
550	1716	Monir Hossain	Ass. Store Keeper	562,372	-	562,372	82,248	480,124
551	1718	Ashok Kumar Goash	XEN	160,000	-	160,000	48,000	112,000
553	1722	Robiul Islam	XEN	160,000	-	160,000	48,000	112,000
554	1724	Md. Shakil Ibna Syed	D.D	504,000	-	504,000	144,000	360,000
555	1725	Md. Abdullah Al Masum	XEN	305,000	-	305,000	60,000	245,000
557	1735	Md. Moinul Hossain	DD	160,000	-	160,000	48,000	112,000
559	1736	Ekramul Hasan	DD	160,000	-	160,000	48,000	112,000
560	1738	Kazi Riad Hasan	D. D	160,000	-	160,000	48,000	112,000
561	1739	Shakila Khondoker	DD	160,000	-	160,000	48,000	112,000
562	1741	Zia Saimum	DD	160,000	-	160,000	48,000	112,000
563	1743	Gazi Zahirul Islam	D.D	160,000	-	160,000	48,000	112,000
564	1744	Taslima Pervin	DD	160,000	-	160,000	48,000	112,000
565	1746	Md. Mahbubul Alam Khan	D. D(sus)	794,000	-	794,000	-	794,000
566	1747	Md.Masud Rana	AE	508,640	-	508,640	69,360	439,280

Sl No	Em ID	Name	Designation	Ope.Balnace	Addition	Total Loan	Total Ded.	Closing Balance
567	1748	Md. Tauhizzul Islam	XEN	512,000	-	512,000	144,000	368,000
571	1750	Mizanur Rahman	E/Fitter	492,626	-	492,626	76,884	415,742
572	1751	Md. Abul Kasam	Electric Feter	803,692	-	803,692	109,608	694,084
573	1752	Md. Rafiqul Islam	Electrician	452,000	-	452,000	48,000	404,000
576	1754	Md. Asraful Zaman	Electrician	881,300	-	881,300	99,048	782,252
577	1755	Md. Abu Taleb	Electrician	606,598	-	606,598	80,724	525,874
578	1756	Md.Murad Miah	Electrician	1,262,061	-	1,262,061	133,452	1,128,609
579	1810	Md. Abdul Ahad Khan	Peon	302,792	-	302,792	58,008	244,784
581	1811	SM Saiful Islam	Peon	777,626	-	777,626	100,008	677,618
582	1812	Md. Rubel Ahmed	Peon	478,989	-	478,989	88,728	390,261
583	1813	Md. Zahangir Hossain	Peon	231,680	-	231,680	43,440	188,240
584	1817	S.M Kamal Hossain	D. D	1,056,000	-	1,056,000	144,000	912,000
585	1820	Md. Mustafizur Rahman Khan	D.D	499,200	-	499,200	93,600	405,600
586	1822	Md. Abdur Razzak	Driver	618,256	-	618,256	95,124	523,132
588	1824	Md. Jamal Mia	Driver	916,495	-	916,495	120,888	795,607
589	1825	Md. Alta Uddin	Driver	637,526	-	637,526	95,124	542,402
590	1826	Md. Nuruzazaman Talukder	Driver	878,807	-	878,807	110,244	768,563
591	1827	Md. Mataleb Hossain	Driver	944,626	-	944,626	104,964	839,662
592	1828	Kazi Rafiqul Islam	Driver	594,329	-	594,329	95,124	499,205
593	1829	Shckh Abul Hossain	Driver	410,646	-	410,646	56,004	354,642
594	1830	Md. Karimul Islam	Driver	637,526	-	637,526	95,124	542,402
595	1831	Md. Hanif	Driver	637,526	-	637,526	95,124	542,402
596	1832	Md. Golam Mostafa	Driver	626,183	-	626,183	95,124	531,059
597	1833	Abijit Chakma	Driver	840,977	-	840,977	99,924	741,053
598	1834	Krishna Pada Sarker	Driver	844,345	-	844,345	120,888	723,457
599	1835	Md. Mofizur Rahman	Driver	803,542	-	803,542	132,888	670,654
600	1836	Md. Humayon Kabir Azad	Driver	697,526	-	697,526	95,124	602,402
601	1837	Md. Omar Faruq	U.D.A	292,000	-	292,000	48,000	244,000
603	1838	Sumon Sinho	Mecanic (Died)	911,555	-	911,555	-	911,555
605	1839	S. M Muntasir Mamun	Receptionist	916,495	-	916,495	120,888	795,607
606	1840	Md. Benjir Ahmed	Scrut. Superv.	573,253	-	573,253	85,692	487,561
607	1841	Md.Murad Hossain	MLSS	243,282	-	243,282	40,008	203,274
609	1842	Md. Salim maji	Peon	283,328	-	283,328	120,000	163,328
610	1843	Md. Hasibur Rahman	Peon	586,646	-	586,646	80,004	506,642
612	1846	Hiron Gazi	Driver	887,542	-	887,542	120,888	766,654
613	1847	bu Reja Md. Nurul Ajah	Driver	840,977	-	840,977	99,924	741,053
614	1852	Md. Hafizur Rahman	D.D	876,000	-	876,000	144,000	732,000
615	1857	Md.Armafat Ullah	DD	876,000	-	876,000	144,000	732,000
616	1858	Mustafizur Rahman	DD	876,000	-	876,000	144,000	732,000
618	1861	Akhtiaruzzaman	DD	798,082	-	798,082	131,208	666,874
619	1862	Md.Shamim Akanda	XEN	876,000	-	876,000	144,000	732,000
620	1863	Md. Arif Hossain	D.D	1,056,000	-	1,056,000	144,000	912,000
621	1864	Tariqul Islam	Ass. Store Keeper	617,639	-	617,639	84,492	533,147
622	1865	Zahidul Islam	Ass. Storc Keeper	763,994	-	763,994	99,936	664,058
623	1866	Md. Mamunur Rashid	Ass. Store Keeper	742,874	-	742,874	99,936	642,938
624	1867	Md. Masum bhuiyan	Store helper	519,976	-	519,976	80,004	439,972
625	1868	Akkas Ali	Accountant	964,235	-	964,235	133,932	830,303
627	1869	Md. Kabir Mia	Assist. Accountat	755,441	-	755,441	112,404	643,037
629	1870	Mamunur Rashid Jewel	Accountant	697,539	-	697,539	104,400	593,139
630	1871	Mamunoor Rashid	Accountat	1,091,084	-	1,091,084	144,012	947,072
631	1874	Chatradhar Bala	D.D(C.C)	876,000	-	876,000	144,000	732,000
632	1879	Goutam Kumar	AD (Suspended)	1,800,000	-	1,800,000	-	1,800,000
633	1880	Arman Ahsan	D (CC)	888,000	-	888,000	144,000	744,000
634	1881	Saddam Hossain	DD	888,000	-	888,000	144,000	744,000
635	1884	Md. Masud Pervez	D D	792,000	-	792,000	144,000	648,000
636	1886	Akter Zahan Farida	A. D.(C.C)	952,934	-	952,934	144,012	808,922
637	1888	Abdullah Al Mamun	A. D.(C.C)	1,224,000	-	1,224,000	144,000	1,080,000
638	1890	Rojina Akter Shati	D.D	792,000	-	792,000	144,000	648,000
639	1891	Md. Abdul Alim	D.D	805,909	-	805,909	125,604	680,305
640	1892	S.A.M Ahsanul Alam	D.D	876,000	-	876,000	144,000	732,000
641	1893	Md.Habibur Rahman	XEN	876,000	-	876,000	144,000	732,000
642	1898	Md. Moshirul Rahman	D. D	1,056,000	-	1,056,000	144,000	912,000
643	1899	Goutom Kumar Das	Crane Opt.	933,650	-	933,650	109,608	824,042
644	1900	Mohan Kumar Sarma	Carpenter Helper	771,017	-	771,017	99,372	671,645
645	1903	Babesh Chandra Roy	D.D	909,408	-	909,408	144,000	765,408
646	1907	Mithu Kumar	XEN	676,000	-	676,000	240,000	436,000
647	1920	Mir Md. Abu Saim	AD(cc)	973,518	-	973,518	144,000	829,518

Sl No	Em ID	Name	Designation	Ope.Balance	Addition	Total Loan	Total Ded.	Closing Balance
648	1959	Md. Amjad Hossaion	Auditor	1,306,788	-	1,306,788	144,000	1,162,788
649	1960	Md. Nura Alam	Accountant	1,306,788	-	1,306,788	144,000	1,162,788
650	1961	Md. Idris Ali	Accountant	900,920	-	900,920	107,040	793,880
651	1962	Md. Kamrul Islam	Accountant	946,017	-	946,017	112,404	833,613
652	1964	Md. Rajib Hossain	Accountant	1,200,801	-	1,200,801	127,524	1,073,277
654	2004	Md. Rafiqul Islam	Orless Oprator	800,577	-	800,577	95,124	705,453
655	2024	Md. Rafiq Mollah	Crane Oprator	1,016,414	-	1,016,414	115,128	901,286
656	2025	Md. Turiqul Islam	Crane Oprator.	835,574	-	835,574	99,288	736,286
657	2042	Md. Jahangir Hossain	Driver	940,901	-	940,901	99,924	840,977
658	2043	Mustafizur Rahman	Driver (Suspended)	1,215,692	-	1,215,692	-	1,215,692
659	2044	Md. Azaharul Islam (Raza)	Driver	940,901	-	940,901	99,924	840,977
660	2047	Md. Afzal Hassan	D. D	1,356,000	-	1,356,000	144,000	1,212,000
661	2048	Hemal Pal	D.D	1,356,000	-	1,356,000	144,000	1,212,000
662	2049	Md. Latiful Haque	D.D	1,356,000	-	1,356,000	144,000	1,212,000
663	2050	Md. Shamim Hossain	D.D	1,356,000	-	1,356,000	144,000	1,212,000
664	2058	Md. Ariful Islam	Accountant	1,500,000	-	1,500,000	144,000	1,356,000
665	2061	Abu Said Siddique	AD	1,500,000	-	1,500,000	144,000	1,356,000
666	2063	Md. Rahatul Haque	Ast.Accountant	1,259,350	-	1,259,350	130,008	1,129,342
667	2064	Md. Amsat Ali	Ast.Accountant	1,058,421	-	1,058,421	112,404	946,017
668	2065	Roksona Parvin	Accountant	560,000	-	560,000	320,000	240,000
669	2069	Md. Ataur Rahman	Store Keeper	828,642	-	828,642	88,008	740,634
670	2071	Badon Miah	Ast.Accountant	1,190,850	-	1,190,850	124,008	1,066,842
671	2072	Md. Tariqul Islam	Ast.Accountant	1,185,162	-	1,185,162	124,008	1,061,154
672	2073	Md. Zahirul Islam	D.D	1,356,000	-	1,356,000	144,000	1,212,000
673	2077	Md. Shah Alam	D.D	1,356,000	-	1,356,000	144,000	1,212,000
675	2079	Zulhas Ahmed	D.D (C.C)	1,356,000	-	1,356,000	144,000	1,212,000
676	2080	Md. Akhteruzzaman	Assistant Director	1,644,000	-	1,644,000	144,000	1,500,000
677	2091	Md. Yusuf	Steno Typist	1,032,042	-	1,032,042	109,608	922,434
678	2092	Sabikun Nahar	Com.Typist	1,032,820	-	1,032,820	109,680	923,140
679	2093	Aklem Aakter	Steno Typist	979,321	-	979,321	104,004	875,317
680	2094	Mos. Shahanaj Parveen	Steno Typist	1,032,042	-	1,032,042	109,608	922,434
681	2095	Md. Sakhawat Hossain	Steno Typist	1,032,820	-	1,032,820	109,680	923,140
682	2097	Ritas Chakma	Com.Typist	1,032,042	-	1,032,042	109,608	922,434
683	2098	Muhammed Humayun Kabir	Stenographer	1,032,820	-	1,032,820	109,680	923,140
684	2099	Md. Abu Bakar Siddique	Steno Typist (Suspended)	1,300,000	-	1,300,000	-	1,300,000
685	2108	Md. Sakhawat Hossain	Asst.Engineer	1,356,000	-	1,356,000	144,000	1,212,000
686	2110	M.M. Md. Saiful Islam	Steno Typist	1,032,820	-	1,032,820	109,680	923,140
687	2112	Abe Kawser	Stenographer	1,032,820	-	1,032,820	109,680	923,140
688	2114	Rupom Saha	Steno Typist	1,380,960	-	1,380,960	120,960	1,260,000
689	2115	Alomgir Hossain	Steno Typist	1,200,000	-	1,200,000	115,200	1,084,800
690	2116	Md. Akhter Hossain	Steno Typist	979,321	-	979,321	104,004	875,317
691	2120	Sajib Kanti Dhar	Assistant Director (CC)	1,644,000	-	1,644,000	144,000	1,500,000
692	2139	Rony Achajiaro	Assistant Engineer	1,644,000	-	1,644,000	144,000	1,500,000
693	2140	Tarun Chandra Ray	Assistant Engineer	1,500,000	-	1,500,000	144,000	1,356,000
694	2143	Md. Soriful Islam	Assistant Engineer	1,500,000	-	1,500,000	144,000	1,356,000
695	2148	Atnu Debnath	XEN (CC)	1,524,000	-	1,524,000	132,000	1,392,000
696	2150	Md. Mahbubur Rahman	Assistant Engineer	1,500,000	-	1,500,000	144,000	1,356,000
697	2151	Md. Saidul Haque Robin	Vehicle Mechanic	990,825	-	990,825	95,124	895,701
698	2152	Md. Ratan Miji	Vehicle Mechanic	990,825	-	990,825	95,124	895,701
699	2153	Md. Jamirul Islam	Assistant Engineer	1,140,749	-	1,140,749	99,924	1,040,825
700	2154	Md. Belal Hossain	Driver	990,825	-	990,825	95,124	895,701
701	2155	Md. Sahnur Rahman	Driver	1,040,825	-	1,040,825	99,924	940,901
702	2156	Md. Iavu Hossain	Driver	990,825	-	990,825	95,124	895,701
703	2158	Jahidul Islam	SAE	1,500,000	-	1,500,000	144,000	1,356,000
704	2161	Mehedi Hasan Sohag	SAE	1,500,000	-	1,500,000	144,000	1,356,000
705	2162	Md. Mehedi Mojahed	Assistant Engineer	1,380,000	-	1,380,000	144,000	1,236,000
706	2163	Abdulah Al Mamun	SAE	1,500,000	-	1,500,000	144,000	1,356,000
707	2164	Tawkidhur Rahman	SAE	1,500,000	-	1,500,000	144,000	1,356,000
708	2165	Sourov Kumar Biswas	SAE	360,000	-	360,000	360,000	-
709	2166	Md. Mojibur Rahman	SAE	1,380,000	-	1,380,000	144,000	1,236,000
710	2167	AKM Mahabub Rahman	DD	1,644,000	-	1,644,000	144,000	1,500,000
711	2168	Badol	Economist	1,500,000	-	1,500,000	144,000	1,356,000
712	2170	Al. Rubaya Nipa	SAE	1,500,000	-	1,500,000	144,000	1,356,000
713	2174	Md. Sirajul Islam	Auditor	1,170,825	-	1,170,825	112,404	1,058,421
714	2175	Asik Mirza	Comp.typist-cum-office asst.	750,000	-	750,000	72,000	678,000
715	2176	Md. Sahanur	Comp.typist-cum-office asst.	1,210,236	-	1,210,236	115,200	1,095,036

Sl No	Em ID	Name	Designation	Ope.Balance	Addition	Total Loan	Total Ded.	Closing Balance
716	2178	Md.Khalad Bin Imran	Steno Typist	1,258,569	-	1,258,569	110,244	1,148,325
717	2179	Shorifa Akter	Steno Typist	1,187,329	-	1,187,329	104,004	1,083,325
718	2180	Shamol Kumar Sarker	Stenographer	1,142,500	-	1,142,500	109,680	1,032,820
719	2181	Khalid Hasan	Comp.typist-cum-office asst.	1,093,325	-	1,093,325	104,964	988,361
720	2182	Nusrat Jahan	DEO	1,035,000	-	1,035,000	99,360	935,640
721	2183	Razu Ahmed	Crane OPT.	1,033,325	-	1,033,325	99,204	934,121
722	2184	Md. Kawsar Hossain	Crane Operator	1,034,160	-	1,034,160	499,276	534,884
723	2186	Chandan Kumar Ray	Data Entry Operator	1,035,000	-	1,035,000	99,360	935,640
724	2187	Md. Nurul Islam	Comp.typist-cum-office asst.	1,093,325	-	1,093,325	104,964	988,361
725	2188	Mir Md. Juwel	Comp.typist-cum-office asst.	1,093,325	-	1,093,325	104,964	988,361
726	2189	Mohidur Rahman	DEO	1,035,000	-	1,035,000	99,360	935,640
727	2190	Moynul Islam Dewan	Comp.typist-cum-office asst.	1,093,325	-	1,093,325	104,964	988,361
728	2191	Md. Robiul Islam	Comp.typist-cum-office asst.	1,093,325	-	1,093,325	104,964	988,361
729	2192	AKM Mostafa Mohosin	Steno Typist	1,258,569	-	1,258,569	110,244	1,148,325
730	2193	Lutfun Nahar	Comp.typist-cum-office asst.	1,142,500	-	1,142,500	109,680	1,032,820
731	2194	Aklima Khatun	Comp.typist-cum-office asst.	990,825	-	990,825	95,124	895,701
732	2197	Md. Mosarrof Hossain	Data Entry Operator	1,093,325	-	1,093,325	104,964	988,361
733	2199	Probir Kumar Ray	Stenographer	1,083,325	-	1,083,325	104,004	979,321
734	2203	Sharifa Imroz	DD (CC)	1,500,000	-	1,500,000	144,000	1,356,000
735	2211	Abdullah Al Mamun	Asst. Store keeper	898,325	-	898,325	86,244	812,081
736	2212	Madhob Kumar Ray	Solar Inspector	990,825	-	990,825	95,124	895,701
737	2215	Jannatun Nahar	Assistant Director	1,500,000	-	1,500,000	144,000	1,356,000
738	2217	Mirza Md. Azizul Islam	Assistant Director	1,500,000	-	1,500,000	144,000	1,356,000
739	2218	Md. Saddam Hosain	Deputy Director(cc)	1,500,000	-	1,500,000	144,000	1,356,000
740	2219	Razib Chandra Das	Assistant Director	1,500,000	-	1,500,000	144,000	1,356,000
741	2220	Md. Azmir Hossain	Programmer	950,000	-	950,000	300,000	650,000
742	2235	Basir Ahmed	Driver	1,133,451	-	1,133,451	99,276	1,034,175
743	2236	Md Janarul Islam	Driver	1,133,451	-	1,133,451	99,276	1,034,175
744	2239	Md. Faroq Azom	Assistant Director	1,609,000	-	1,609,000	144,000	1,465,000
745	2240	Md. Amdadul Haque	Cook	1,027,500	-	1,027,500	90,000	937,500
746	2241	Md. Anisur Rahman	DD	1,320,000	-	1,320,000	240,000	1,080,000
747	2242	Sudip Boishow	Cook	1,027,500	-	1,027,500	90,000	937,500
748	2244	Zahidul Islam	Accountant	1,644,000	-	1,644,000	144,000	1,500,000
749	2245	Amir Hamza	Accountant	1,644,000	-	1,644,000	144,000	1,500,000
750	2246	Rahana Akter	Steno Typist	1,033,889	-	1,033,889	90,564	943,325
751	2247	Md Sayal Ahmed	Steno Typist	1,033,889	-	1,033,889	90,564	943,325
752	2248	Md.Shafig	Steno Typist	1,033,889	-	1,033,889	90,564	943,325
753	2252	Md.Nasir	Steno Typist	1,004,671	-	1,004,671	87,996	916,675
754	2264	Md.Abdul Motin	SAE	1,644,000	-	1,644,000	144,000	1,500,000
755	2271	Md.Mosirul Rahman	SAE	1,644,000	-	1,644,000	144,000	1,500,000
756	2275	Md Akterul Islam	Lab.Technician	1,222,040	-	1,222,040	107,040	1,115,000
		Total		356,122,321	-	356,122,321	69,628,890	286,493,431

Bangladesh Rural Electrification Board (BREB)

Schedule of Material

For the year ended 30 June 2024

Annexure-D

(Amount in Taka)

Name	Direct PBS	IT	CWH Khulna	CWH Dhaka	CWH Chattragrm	Workshop Chattragrm	Workshop Dhaka	Total
SPPAI	922,061,645.97							922,061,645.97
MCEP:BD		28,475.96	457,046,353.77					457,074,829.73
MCEP:KD	12,744,327.00	10,094,528.76	3,079,661,769.80					3,102,500,625.56
MCEP:DMD			1,774,151,623.05	579,188,911.96				2,353,340,535.01
Deposit Work		1,986,727.78	98,778,143.95	61,285,889.84	41,288,912.71		1,211,546.43	204,551,220.70
REB CCS			1,089,223,525.27	149,970,337.93	325,058,194.47			1,564,252,057.68
M F			2,171,693.78					2,171,693.78
O & M		93,423,219.11	2,096,373,872.75	1,118,011,895.30	1,326,656,899.86		16,157,362.31	4,650,623,249.33
Sub- Station		1,575,125.35	117,212,127.80	72,428,583.91	53,264,683.85		240,066.52	244,720,587.43
Total	934,805,972.97	107,108,076.96	8,714,619,110.16	1,980,885,618.93	1,746,268,690.89		17,608,975.26	13,501,296,445.18

Bangladesh Rural Electrification Board (BREB)

Schedule of Deferred Debit
For the year ended 30 June 2024

Annexure-E
(Amount in Taka)

Particulars	L/D Foreign	L/D Local	Suppliers Penalty Foreign	Demurrage	Suppliers Penalty Local	contractor Penalty	Short Material Contractor	Short Material Carrying Contractor	Other Capital Gaian	Equipment Rental	Other Non Operating Income	Accounts Payable: Short Material	Accounts Payable: External payable	Total
100%RRKB		7,997,997				278,651,355	246,867,199		25,409	796,950				534,338,910
URIDS: DMCS							326,744,893							326,744,893
100% DMCS		2,461,288				181,631,247			1,533,310		52,319	185,024,850		370,703,014
1.5MCCP		95,627				85,996,807					42,511	93,088,140		179,223,085
DDP-II							7,986,476							7,986,476
UREDS:DCSD		3,753,152	15,117,858				182,912,938		277,952	404,248				202,466,148
REUP:JICA	28,540,828	7,691,932		2,800	2,741,720				42,327	9,425,095			48,652	48,493,355
ELIB	5,330,659													5,330,659
Supply Bill		12,383,397												26,549,405
UGDP-1														4,596,279
SPPAI														76,285
Total	33,871,487	21,999,996	15,117,858	2,800	2,741,720	546,279,409	764,511,506	42,327	11,261,766	1,201,198	94,830	278,112,990	48,652	1,706,508,509.09

Bangladesh Rural Electrification Board
Schedule of Government Capital Grant
As at 30 June 2024

Annexure-F
(Amount in Taka)

Particulars	Balance as on 01 July 2023	Received during the year	Adjustment during the year	Balance as on 30 June 2024
1	2	3	4	5=2+3-4
ACRE Phase 1 USAID	1,019,362,000	-	-	1,019,362,000
Feasibility and evaluation	2,400,000	-	-	2,400,000
- Phase 1 Ext. KFAED	485,819,000	-	-	485,819,000
- Tang 1 & Mymen- 1 Ext PBS-1	89,106,000	-	-	89,106,000
- Phase 2A USAID	387,741,000	-	-	387,741,000
- Phase 2B IDA	936,052,000	-	-	936,052,000
- Phase 3A IDA	1,181,961,290	-	-	1,181,961,290
- Phase 3A (Ext.) JAPAN	478,345,100	-	-	478,345,100
- Phase 3B USAID	19,232,006	-	-	19,232,006
- Phase 3B (Ext.) FINLAND	66,147,000	-	-	66,147,000
- Phase 3C-CIDA	457,232,296	-	-	457,232,296
- Phase 3A IDA & USAID	336,333,398	-	-	336,333,398
- Phase 4A IDA	1,718,881,100	-	-	1,718,881,100
- Phase 4B FINLAND	136,509,398	-	-	136,509,398
KSA cyclonic grant	36,812,000	-	-	36,812,000
Diffusion of renewable energy technology	58,472,219	-	-	58,472,219
- Phase 4C LF	3,509,357,000	-	-	3,509,357,000
- Phase 4D LF	599,760,000	-	-	599,760,000
- Phase 5A LF	3,705,402,000	-	-	3,705,402,000
- Phase 5B LF	2,550,842,000	-	-	2,550,842,000
ACRE -VC	3,366,031,215	-	-	3,366,031,215
Central Facilities (IDA)	129,875,000	-	-	129,875,000
EXT/ITN of 18 PBS-NORD	2,468,000,000	-	-	2,468,000,000
EXT/ITN of 15 PBS ADB	1,841,760,000	-	-	1,841,760,000
EXT/ITN of 20 PBS (5000 Km)	1,421,499,000	-	-	1,421,499,000
BPDB taken over line	169,024,229	-	-	169,024,229
Local Fund	427,700,000	-	-	427,700,000
Line Renovation of DESA-LF	2,294,673,000	-	-	2,294,673,000
DESA taken over line	19,786,000	-	-	19,786,000
7000 km (EXT/Intensification-2nd)-LF	4,847,514,000	-	-	4,847,514,000
12 PBSs (EXT/Intensification)-LF	3,395,802,000	-	-	3,395,802,000
Rural Power Poverty Reduction-USAID	30,450,000	-	-	30,450,000
Renewable energy Technology-FRANCE	105,635,000	-	-	105,635,000
Int./Exp. Of dist. System of 18 PBSs (2nd Phase)	4,844,532,688	-	-	4,844,532,688
Int./Exp. Of dist. System of 15 PBSs (2nd Phase)	4,809,214,300	-	-	4,809,214,300
33 KVA (GOB)	2,529,478,110	-	-	2,529,478,110
Reduction of system loss (GOB)	1,775,960,880	-	-	1,775,960,880
Rural electrification by solar system (GOB)	64,794,981	-	-	64,794,981
9 PBS (GOB)	3,269,673,052	-	-	3,269,673,052
Training of management for RE program	201,583,000	-	-	201,583,000
Development for REB and REB activities (GOB)	10,933,795	-	-	10,933,795
Consulting service for financial structure (45 PBS)	124,000	-	-	124,000
Feasibility study for Rural Electrification (RE) Program in CHT	1,447,000	-	-	1,447,000
REB and RE socio-economic development project	4,851,312	-	-	4,851,312
Program of the use Renewable Energies RE BD-GOB	167,000	-	-	167,000
Flood Rehabilitation Project -GOB	92,198,000	-	-	92,198,000
10 lakh new consumer connection	2,020,421,711	-	-	2,020,421,711
Construction of REB Training Academy Complex	79,109,152	-	-	79,109,152
More Interest expenses of distribution system 67 PBS	6,624,320,136	-	-	6,624,320,136
Rehabilitation of destroyed distribution system SIDR	424,849,929	-	-	424,849,929
Efficient lighting initiative for Bangladesh	-	-	-	-
Rural Electrification Up-gradation Project	3,004,326,796	-	-	3,004,326,796
Rural Electrification Expansion Chittagong -Sylhet Division Program-1	362,961,566	-	-	362,961,566

Particulars	Balance as on 01 July 2023	Received during the year	Adjustment during the year	Balance as on 30 June 2024
1	2	3	4	5=2+3-4
Horipur 360 Megawatt Combind cycle power plant	48,529,199	-	-	48,529,199
Solar power irrigation pump & solar home system	23,609,496	-	-	23,609,496
Rural Electrification Expansion under Gopalgonj PBS	149,246,490	-	-	149,246,490
Rural Electrification Expansion Barisal Division Program-1	90,507,811	-	-	90,507,811
UREDS: DCSD	5,240,042,380	-	-	5,240,042,380
Providing Electricity to silo Project under Bagerhat PBS	131,851,709	-	-	131,851,709
MCEP: KD	67,148,000	331,900,000	-	399,048,000
2.5 MCCP	2,315,283,343	-	-	2,315,283,343
TAPP	23,500,000	-	-	23,500,000
EAP	12,932,552	-	-	12,932,552
URIDS:DMCS	224,412,859	-	-	224,412,859
SPPAI	126,681,000	71,955,413	-	198,636,413
Total	76,868,208,498	403,855,413	-	77,272,063,911

Bangladesh Rural Electrification Board

Schedule of Foreign Loan

As at 30 June 2024

Annexure-G
(Amount in Taka)

SL No.	Particulars	Foreign Loan Cumulative Amount	Reimbursable Project Assistance Loan	Moratorium Interest	Paid Amount	Closing Balance
		A	B	C	D	F=(A+B+C-D)
01	ACRE Phase-1-USAID	1,156,340,383.75		22,002,053	1,178,342,000	436
02	ACRE Phase-1(Ext.)-KFAED	621,021,146.40		27,669,636	648,690,782	-
03	Tang-1 & Mymen-1(Ext)-ADB	217,535,248.43		10,899,481	228,435,000	(271)
04	ACRE Phase-2A-USAID	646,850,526.92		27,664,619	674,510,000	5,146
05	ACRE Phase-2A-Finland	179,809,932.46		8,885,833	188,680,000	15,765
06	ACRE Phase-2B-IDA	1,105,544,098.37		60,645,071	1,166,189,170	-
07	ACRE Phase-3A-IDA	2,653,443,113.23		91,996,090	2,745,390,000	49,204
08	ACRE Phase-3B-USAID	1,158,706,483.89		39,808,802	1,178,217,000	20,298,286
09	ACRE Phase-3B(Ext)-Finland	94,709,460.04		5,345,831	98,011,000	2,044,291
10	ACRE Phase-3C-CIDA	1,025,222,388.91		57,250,313	1,080,594,000	1,878,702
11	ACRE Phase-3C-SFD	451,704,819.14		19,017,118	470,722,000	(63)
12	ACRE Phase-3A(Ext)-JDRG	861,108,724.45		42,616,541	861,625,000	42,100,266
13	ACRE Phase-4A-IDA	4,456,151,144.35		146,090,506	4,079,618,000	522,623,651
14	REB Central Facilities-IDA	168,086,339.20		7,273,030	175,359,000	369
15	ACRE Phase-4B-Finland	187,348,464.23		10,003,137	179,776,000	17,575,601
16	Cyclone Grant-KSA	150,093,370.69		7,975,998	148,830,000	9,239,368
17	ACRE Phase-4C-KFAED	1,286,029,581.69		57,825,914	1,074,054,000	269,801,496
18	ACRE Phase-4C-IDB	623,510,082.28		19,343,065	488,300,000	154,553,147
19	ACRE Phase-4C-OPEC	604,328,882.72		33,756,947	484,500,000	153,585,830
20	ACRE Phase-4C-OECF	1,477,447,930.48		74,953,714	1,116,000,000	436,401,644
21	18 PBS-ADB	271,963,346.82		14,117,281	205,200,000	80,880,628
22	18 PBS-CIDA	1,241,400,000.00		33,455,351	1,069,088,000	205,767,351
23	18 PBS-OECF	559,515,492.60		29,696,884	470,068,000	119,144,377
24	18 PBS-NORAD	627,000,000.00		36,143,730	556,552,000	106,591,730
25	15 PBS-Netherland	1,316,796,833.68		63,076,253	1,100,082,000	279,791,087
26	15 PBS-China	873,998,300.00		3,378,559	735,192,000	142,184,859
27	5000 KM(Ext)-NORAD	240,000,000.00		13,916,507	193,800,000	60,116,507
28	ACRE Phase-4D-KFAED	357,421,252.75		18,763,983	225,000,000	151,185,236
29	ACRE Phase-5A-KFAED	437,035,585.30		19,974,831	273,000,000	184,010,416
30	ACRE Phase-5A-SFD	614,367,841.34		32,363,493	336,700,000	310,031,335
31	ACRE Phase-5A-IDB	879,556,444.09		21,922,434	576,000,000	325,478,878
32	ACRE Phase-5A-JBIC	1,480,091,714.55		53,733,648	810,600,000	723,225,362
33	ACRE Phase-5A-NORAD	584,773,164.99		34,491,691	467,200,000	152,064,856
34	ACRE Phase-5B-OPEC	451,656,090.57		24,873,061	246,000,000	230,529,151
35	ACRE Phase-5B-JBIC	530,794,978.23		20,178,212	299,000,000	251,973,190
36	ACRE Phase-5B-NORAD	357,506,807.20		25,822,647	200,500,000	182,829,454
37	DLR-ADB	1,152,823,504.99		71,289,864	634,400,000	589,713,369
38	7000 KM(Ext & Int 2nd)-ADB	131,752,829.30		5,693,309	68,700,000	68,746,138
39	7000 KM(Ext & Int 2nd)-N'land	2,119,463,628.75		82,729,482	1,140,100,000	1,062,093,111
40	7000 KM(Ext & Int 2nd)-EDCF	1,063,326,264.91		35,939,522	543,700,000	555,565,787
41	12 PBS-ADB	334,679,446.30		16,638,521	173,800,000	177,517,968
42	18 PBS (2nd phase)-ADB	398,298,130.00		19,819,136	207,500,000	210,617,266
43	15 PBS (2nd phase)-ADB	1,147,956,776.67		56,324,609	620,100,000	584,181,386
44	SLR-IDA	5,859,580,258.05	5,708,931,764.74	411,917,061	6,059,800,000	5,920,629,083
45	9 PBS-DFID	3,323,150,416.41		161,807,113	1,119,866,000	2,365,091,530
46	67 PBS -DFID	410,126,055.80		23,489,495	138,760,000	294,855,550
47	10 Lakh Consumer-DFID	504,314,842.79		25,599,414	176,176,000	353,738,256
48	REB Training Academy-ADB	33,774,725.00	112,629,590.00	6,964,796	49,080,000	104,289,111

SL No.	Particulars	Foreign Loan Cumulative Amount	Reimbursable Project Assistance Loan	Moratorium Interest	Paid Amount	Closing Balance
		A	B	C	D	F=(A+B+C-D)
49	REUP-JICA	10,106,960,964.32		397,594,180	1,680,728,000	8,823,827,144
50	BDP-1(IDB)	1,086,829,329.91		64,646,136		1,151,475,466
51	Horipur 360Mg Power Plant-JICA	317,155,000.00		15,640,521		332,795,521
52	Rural Elect.& Recr Encl Dcv-IDA		680,792,394.78	64,170,699	11,963,000	733,000,093
53	URIDS;DMCS-ADB	17,257,624,328.00		733,514,131		17,991,138,459
54	URIDS;RRKB-ADB	14,998,808,625.19	1,240,922,806.91	658,932,748		16,898,664,180
55	UREDS:DCSD-IDA	8,268,865,790.97	26,818,282,675.00	952,716,735	1,441,580,000	34,598,285,201
56	TAPP-IDA		455,221,379.15	14,297,184		469,518,563
57	PPM-1	2,150,005,254.78		78,392,526		2,228,397,781
58	2.5MCCP	7,000,073,410.64		338,718,087		7,338,791,498
59	SPPAI	936,760,047.97		3,693,165		940,453,213
60	MCEP KD	4,951,750,341.00		26,030,712		4,977,781,053
61	MCEP DMD	5,316,400,000.00		90,724,910		5,407,124,910
Total		118,819,349,945	35,016,780,611	5,483,491,410	40,096,077,951	119,314,268,924

Bangladesh Rural Electrification Board
Fixed Assets Depreciation Schedule As Per IT Rule

As per Income Tax Rule
Assessment year : 2024-2025

Annexure-H
(Amount in Taka)

Particulars	Opening Balance	Addition during year	Adjustment during year	Balance	Rate	Charges during year	Written down value
Land and land Development	219,151,364	-	-	219,151,364	0%	-	219,151,364
Structure and Improvement	1,275,119,621	9,142,485	-	1,284,262,106	20%	256,852,421	1,027,409,685
Office Furniture and Equipment	168,332,449	20,506,466	2,075,826	186,763,088	10%	18,676,309	168,086,779
Transportation Equipment	724,724,431		3,622,905	721,101,525	10%	72,110,153	648,991,373
Store, Shop and laboratory Equipment	343,612,944	171,018,113	-	514,631,057	10%	51,463,106	463,167,952
Communication Equipment	5,438	139,099	26,450	118,087	10%	11,809	106,279
Rent House Furniture and Equipment	1,006,001	-	147,571	858,429	10%	85,843	772,586
Training Equipment					10%	-	-
Total	2,731,952,247	200,806,163	5,872,753	2,926,885,657		399,199,640	2,527,686,017

Bangladesh Rural Electrification Board
Debt Service Liability Received (DSLR) and Debt Service Liability Claimed (DSLC) Statement
As at 30 June 2024

Annexure-I
(Amount in Taka)

SL.	Name of pbs	DSL Claimed				DSL Received			
		Principal Installment	Interest	Penal Interest	Total	Principal Installment	Interest	Penal Interest	Total
01	Dhaka PBS-1	200,523,215.00	117,843,490.00	-	318,366,705	200,523,215.00	117,843,490.00	-	318,366,705
02	Tangail PBS	413,244,061.00	287,768,891.00	13,044,803.00	714,057,755	273,728,602.50	287,768,891.00	13,044,803.00	574,542,297
03	Comilla PBS-1	328,417,464.00	217,527,293.00	6,714,475.00	552,659,232	33,822,792.00	251,167,746.00	6,714,475.00	291,705,013
04	Chandpur PBS-1	191,005,393.00	147,597,425.00	7,216,122.00	345,818,940	-	142,940,419.00	7,216,122.00	150,156,541
05	Hobigonj PBS	392,364,781.00	280,279,442.00	9,712,487.00	682,356,710	342,545,862.50	301,180,722.00	9,712,487.00	653,439,072
06	Moulavibazar PBS	365,763,455.00	240,154,927.00	4,981,927.00	610,900,309	72,712,395.00	287,750,643.00	4,981,927.00	365,444,965
07	Pabna PBS -1	242,107,283.00	186,115,540.00	12,600,295.00	440,823,118	-	109,196,003.00	12,600,295.00	121,796,298
08	Pabna PBS -2	236,845,589.00	176,715,322.00	12,423,221.00	425,984,132	-	78,632,774.00	12,423,221.00	91,055,995
09	Sirajgonj PBS-1	308,393,553.00	212,939,554.00	7,961,332.00	529,294,439	63,232,117.50	212,939,554.00	7,961,332.00	284,133,004
10	Jessore PBS -1	405,182,249.00	293,147,225.00	13,739,143.00	712,068,617	55,049,365.00	334,957,766.50	13,739,143.00	403,746,275
11	Jessore PBS -2	334,147,482.00	244,709,833.00	14,976,689.00	593,834,004	45,858,041.50	244,709,833.00	14,976,689.00	305,544,564
12	Natore PBS-1	309,602,927.00	214,043,303.00	7,472,304.00	531,118,534	59,662,153.50	186,598,855.00	7,472,304.00	253,733,313
13	Natore PBS -2	205,946,042.00	140,385,994.00	6,042,934.00	352,374,970	5,318,533.00	135,548,421.00	6,042,934.00	146,909,888
14	Rangpur PBS-1	355,082,427.00	266,813,516.00	12,587,548.00	634,483,491	-	202,977,422.00	18,057,223.00	221,034,645
15	Satkhira PBS	364,632,409.00	273,177,975.00	14,308,495.00	652,118,879	-	186,600,318.70	14,308,495.00	200,908,814
16	Feni PBS	306,234,492.00	232,232,047.00	15,757,438.00	554,223,977	-	288,478,710.49	15,757,438.00	304,236,148
17	Mymensingh PBS-1	406,000,111.00	307,163,091.00	19,436,219.00	732,599,421	-	195,368,866.00	19,436,219.00	214,805,085
18	Dinajpur PBS-1	320,668,164.00	232,698,245.00	12,470,013.00	565,836,422	74,316,364.00	213,646,617.00	12,470,013.00	300,432,994
19	Kushtia PBS	311,085,315.00	219,019,068.00	14,635,483.00	544,739,866	-	310,540,605.50	14,635,483.00	325,176,089
20	Joypurhat PBS	196,134,313.00	148,802,589.00	11,697,947.00	356,634,849	100,456,195.30	148,802,589.00	11,697,947.00	260,956,731
21	Pirojpur PBS	429,506,885.00	325,598,097.00	17,524,140.00	772,629,122	-	154,768,204.15	17,524,140.00	172,292,344
22	Rangpur PBS-2	258,776,929.00	195,390,300.00	14,007,650.00	468,174,879	-	186,030,233.15	14,007,650.00	200,037,883
23	Jamalpur PBS	495,065,179.00	371,265,410.00	20,557,098.00	886,887,687	-	200,310,655.00	20,557,098.00	220,867,753
24	Chittagong PBS-1	283,009,421.00	214,716,411.00	17,609,529.00	515,335,361	-	255,645,201.76	17,609,529.00	273,254,731
25	Bogura PBS-1	223,017,865.00	168,171,096.00	10,951,274.00	402,140,235	-	189,390,291.00	10,951,274.00	200,341,565
26	Thakurgaon PBS	466,782,144.00	355,458,185.00	18,686,234.00	840,926,563	-	182,135,053.00	18,686,234.00	200,821,287
27	Madaripur PBS	225,259,591.00	168,880,128.00	11,031,973.00	405,171,692	-	109,349,260.00	11,031,973.00	120,381,233
28	Barisal PBS-2	222,933,759.00	169,130,244.00	11,758,278.00	403,822,281	-	100,335,244.10	11,758,278.00	112,093,522
29	Chittagong PBS-2	230,552,249.00	177,851,847.00	12,286,892.00	420,690,988	-	161,474,865.36	29,069,088.00	190,543,953

SL.	Name of pbs	DSL Claimed				DSL Received			
		Principal Installment	Interest	Penal Interest	Total	Principal Installment	Interest	Penal Interest	Total
30	Meherpur PBS	242,497,270.00	186,569,428.00	13,402,538.00	442,469,236	-	139,034,555.00	34,258,511.00	173,293,066
31	Noakhali PBS	520,211,168.00	387,497,355.00	17,999,321.00	925,707,844	-	245,447,196.20	17,999,321.00	263,446,517
32	Bagerhat PBS	275,923,316.00	208,772,491.00	13,643,393.00	498,339,200	-	229,946,576.15	13,643,393.00	243,589,969
33	Narshingdi PBS-1	170,275,056.00	93,617,051.00	-	263,892,107	170,275,056.00	93,617,051.00	-	263,892,107
34	Kishoregonj PBS	394,798,586.00	296,939,214.00	16,315,282.00	708,053,082	-	193,702,991.00	16,315,282.00	210,018,273
35	Narshingdi PBS-2	334,668,478.00	233,299,187.00	13,090,235.00	581,057,900	332,796,394.00	121,455,188.00	13,090,235.00	467,341,817
36	Naogaon PBS-1	260,576,239.00	198,463,761.00	13,190,677.00	472,230,677	38,365,898.40	148,531,390.00	13,177,229.00	200,074,517
37	Sylhet PBS-1	315,870,030.00	237,474,347.00	18,356,240.00	571,700,617	58,821,918.00	259,612,044.50	18,356,240.00	336,790,203
38	Laxmipur PBS	321,861,594.00	241,768,802.00	13,645,726.00	577,276,122	-	83,087,567.00	13,645,726.00	96,733,293
39	Barisal PBS-1	260,904,017.00	195,800,856.00	8,934,578.00	465,639,451	-	72,577,463.00	8,934,578.00	81,512,041
40	Patuakhali PBS	478,822,605.00	358,128,127.00	12,968,167.00	849,918,899	-	81,318,585.50	23,112,212.00	104,430,798
41	Manikgonj PBS	271,503,791.00	213,116,462.00	16,596,752.00	501,217,005	54,663,214.00	437,670,626.30	27,691,565.00	520,025,405
42	Comilla PBS-2	307,257,210.00	237,427,495.00	18,866,685.00	563,551,390	-	431,313,878.50	50,187,378.00	481,501,257
43	Coxs Bazar PBS	383,282,542.00	298,133,316.00	18,757,005.00	700,172,863	-	131,291,743.00	18,757,005.00	150,048,748
44	Dinajpur PBS-2	232,153,622.00	177,291,737.00	13,991,674.00	423,437,033	-	90,010,840.00	13,991,674.00	104,002,514
45	Netrokona PBS	494,408,922.00	372,967,397.00	22,238,181.00	889,614,500	-	182,352,399.00	22,238,181.00	204,590,580
46	Nawabgonj PBS	238,821,869.00	179,728,553.00	16,674,572.00	435,224,994	-	48,177,305.00	16,674,572.00	64,851,877
47	Faridpur PBS	366,193,173.00	275,629,749.00	19,908,604.00	661,731,526	-	270,262,888.00	19,908,604.00	290,171,492
48	Jhenaidha PBS	270,547,334.00	200,858,441.00	18,131,425.00	489,537,200	21,394,839.70	204,154,110.00	18,131,425.00	243,680,375
49	Rajshahi PBS	188,894,879.00	136,969,036.00	13,681,319.00	339,545,234	99,425,292.00	136,969,036.00	13,681,319.00	250,075,647
50	Kurigram Lalmonirhat PBS	452,125,111.00	343,101,797.00	21,440,583.00	816,667,491	-	145,504,971.00	21,440,583.00	166,945,554
51	Magura PBS	194,971,654.00	147,184,911.00	13,083,086.00	355,239,651	-	112,280,589.00	13,083,086.00	125,363,675
52	Brahmanbaria PBS	306,178,751.00	244,710,413.00	23,691,319.00	574,580,483	-	107,800,202.00	23,691,319.00	131,491,521
53	Mymensingh PBS-2	384,210,630.00	228,348,706.00	-	612,559,336	384,210,630.00	228,348,706.00	-	612,559,336
54	Nilphamari PBS	236,639,187.00	173,452,588.00	11,611,984.00	421,703,759	-	188,388,015.50	11,611,984.00	200,000,000
55	Gopalgonj PBS	239,930,619.00	170,940,701.00	10,659,673.00	421,530,993	-	134,731,111.00	10,659,673.00	145,390,784
56	Bhola PBS	410,201,633.00	309,827,368.00	14,774,292.00	734,803,293	-	92,538,647.00	14,774,292.00	107,312,939
57	Rajbari PBS	149,041,785.00	108,084,608.00	8,401,837.00	265,528,230	-	52,568,760.00	8,401,837.00	60,970,597
58	Sylhet PBS-2	239,992,378.00	181,370,181.00	12,557,418.00	433,919,977	-	87,706,719.00	12,557,418.00	100,264,137
59	Shariatpur PBS	266,364,630.00	204,220,126.00	11,084,520.00	481,669,276	63,875,871.60	252,500,711.00	11,084,520.00	327,461,103
60	Munsiganj PBS	322,524,306.00	211,676,672.00	11,184,128.00	545,385,106	238,849,506.29	211,676,672.00	11,184,128.00	461,710,306
61	Dhaka PBS-2	116,410,634.00	87,385,494.00	5,924,245.00	209,720,373	123,907,629.65	87,385,494.00	5,924,245.00	217,217,369

SL.	Name of pbs	DSL Claimed				DSL Received			
		Principal Installment	Interest	Penal Interest	Total	Principal Installment	Interest	Penal Interest	Total
62	Sunamgonj PBS	388,960,715.00	293,208,094.00	18,136,330.00	700,305,139	-	132,207,275.00	18,136,330.00	150,343,605
63	Sherpur PBS	227,580,439.00	169,684,104.00	10,900,814.00	408,165,357	-	69,007,104.00	10,900,814.00	79,907,918
64	Mymensingh PBS-3	348,840,218.00	259,231,654.00	11,466,118.00	619,537,990	-	138,533,882.00	11,466,118.00	150,000,000
65	Gaibanda PBS	264,023,907.00	194,539,126.00	11,274,529.00	469,837,562	-	117,919,580.00	11,274,529.00	129,194,109
66	Jhalokati PBS	141,333,953.00	106,498,222.00	7,968,685.00	255,800,860	-	19,569,051.00	7,968,685.00	27,537,736
67	Khulna PBS	380,059,578.00	285,043,398.00	15,952,379.00	681,055,355	-	184,126,235.00	15,952,379.00	200,078,614
68	Chittagong PBS-3	164,873,279.00	123,607,635.00	6,330,568.00	294,811,482	138,768,620.00	123,607,635.00	6,330,568.00	268,706,823
69	Gazipur PBS-1	360,295,466.00	222,971,738.00	-	583,267,204	360,295,466.00	222,971,738.00	-	583,267,204
70	Narayangonj PBS-1	176,667,334.00	111,079,630.00	-	287,746,964	176,667,334.00	111,079,630.00	-	287,746,964
71	Dhaka PBS-3	191,278,925.00	117,182,511.00	-	308,461,436	191,278,925.00	117,182,511.00	-	308,461,436
72	Comilla PBS-3	238,663,059.00	133,419,987.00	-	372,083,046	238,663,059.00	133,419,987.00	-	372,083,046
73	Sirajgonj PBS-2	185,238,030.00	122,317,632.00	5,184,522.00	312,740,184	104,722,785.00	122,317,632.00	5,184,522.00	232,224,939
74	Bogura PBS-2	238,503,154.00	172,624,613.00	6,976,097.00	418,103,864	84,922,592.50	172,624,613.00	6,976,097.00	264,523,303
75	Naogaon PBS-2	166,365,805.00	120,866,784.00	6,320,785.00	293,553,374	33,851,701.50	119,114,080.00	6,320,785.00	159,286,567
76	Comilla PBS-4	153,673,105.00	109,053,907.00	8,282,445.00	271,009,457	2,782,715.00	109,053,907.00	8,282,445.00	120,119,067
77	Gazipur PBS-2	194,446,681.00	127,175,835.00	-	321,622,516	194,446,681.00	127,175,835.00	-	321,622,516
78	Chandpur PBS-2	231,908,994.00	165,210,615.00	8,661,282.00	405,780,891	26,218,264.00	165,210,615.00	8,661,282.00	200,090,161
79	Narayangonj PBS-2	156,633,708.00	90,478,893.00	-	247,112,601	156,633,708.00	90,478,893.00	-	247,112,601
80	Dhaka PBS-4	223,842,045.00	128,699,932.00	2,045,119.00	354,587,096	426,627,905.00	128,699,932.00	2,045,119.00	557,372,956
Grand Total		23,109,536,161	16,779,247,168	916,497,075	40,805,280,404	5,049,691,642	13,483,353,419	1,012,151,022	19,545,196,084

DSLR/DSLc Ratio Calculation were as below:

FY	DSL Claimed	DSL Received	Ratio
2023-24	40,805,280,404	19,545,196,084	47.90%

Bangladesh Rural Electrification Board (BREB)

Ratio Analysis

For the year ended 30 June 2024.

Annexure-J

SL No.	Particulars	Ratio	Ratio
		2023-24	2022-23
A. Liquidity ratio:			
1	<u>Current Ratio=Current Asset/Current Liabilities</u>	6.50:1	2.64:1
	Current Assets	147,352,711,621	124,152,415,285
	Current Liabilities	22,670,538,359	47,024,818,895
2	<u>Quick Ratio=(Current Asset-Plant Materials and Operating Supplies-Store in transit-Advance and Prepayment-Loan and Advances to Employees)/Current Liabilities</u>	5.64:1	2.27:1
	Current Asset-Plant Materials and Operating Supplies-Store in transit-Advance and Prepayment-Loan and Advances to Employees	127,932,004,319	106,838,041,761
	Current Liabilities	22,670,538,359	47,024,818,895
3	<u>Cash Ratio=Cash and Cash Equivalents/Current Liabilities</u>	0.08:1	0.04:1
	Cash and Cash Equivalents	1,885,144,863	1,756,288,885
	Current Liabilities	22,670,538,359	47,024,818,895
B. Profitability Analysis			
4	<u>ROA=(Net Income/Average Total Asset)*100</u>	2.13%	1.49%
	Net Income	14,513,446,250	9,878,314,433
	Total Assets as on 30.06.2024	670,793,128,735	658,848,697,785
	Total Assets as on 30.06.2023	689,618,519,434	670,793,128,735
	Total	1,360,411,648,169	1,329,641,826,520
	Average Assets	680,205,824,085	664,820,913,260
5	<u>ROTC=(EBIT/(Total Debt+Stockholder Equity))*100</u>	4.14%	2.68%
	Operating margin before interest Tax	20,887,832,474	14,767,346,204
	Total Debt	123,534,494,153	118,710,820,944.15
	Total Equity (except PBS Reserve Fund & Government Capital Grant)	381,550,074,878	431,958,327,398
	Total Capital	505,084,569,031	550,669,148,343
C. Long Term Debt and Solvency Analysis			
6	<u>Debt to Equity=Total Debt/Total Equity</u>	0.32:1	0.27:1
	Total Debt	123,534,494,153	118,710,820,944
	Total Equity (except PBS Reserve Fund & Government Capital Grant)	381,310,326,941	431,958,327,398