

PRIVATE & CONFIDENTIAL
AUDITORS' REPORT AND ACCOUNTS



BANGLADESH POWER DEVELOPMENT BOARD
FOR THE YEAR ENDED JUNE 30, 2021

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

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

INDEPENDENT AUDITORS' REPORT

TO

BANGLADESH POWER DEVELOPMENT BOARD

Opinion

We have audited the accompanying financial statements of **Bangladesh Power Development Board (BPDB)**, for the year ended **30 June, 2021**, which comprise the statement of financial position as at **June 30, 2021**, the statement of profit or loss and other comprehensive income, & statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements presents fairly, in all material respects the financial position of the **BPDB** as at **June 30, 2021** and of its financial performance and its cash flows for the year then ended and comply with the Honorable President's Order No. 59 of 1972 (Creation of Bangladesh Power Development Board) and other applicable laws and regulations.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statement in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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



Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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


K. M. ALAM & CO.
Chartered Accountants


DEWAN NAZRUL ISLAM & CO.
Chartered Accountants

Dated : Dhaka
November 03, 2021




BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021.

Figures In Taka.

PROPERTY & ASSETS	NOTE	AS AT 30-06-2021	AS AT 30-06-2020
NON-CURRENT ASSETS			
UTILITY PLANT IN SERVICE	3	954,061,983,629	954,600,733,588
LESS : ACCUMULATED DEPRECIATION	4	312,454,338,441	318,153,303,811
WRITTEN DOWN VALUE	5	641,607,645,188	636,447,429,777
PROJECT - IN - PROGRESS	6	176,979,505,645	174,735,350,509
INVESTMENT IN SHARES	7	47,559,532,226	33,248,745,642
TOTAL NON-CURRENT ASSETS		866,146,683,059	844,431,525,929
CURRENT ASSETS			
INVESTMENT	8	44,528,934,604	78,000,518,383
CASH IN HAND & AT BANK	9	39,249,068,911	65,003,904,372
ACCOUNTS RECEIVABLE - TRADE	10	114,033,113,744	110,172,579,743
ACCOUNTS RECEIVABLE - OTHERS	11	72,022,755,458	29,281,550,892
LOAN/ ADVANCE TO GOVERNMENT	12	40,000,000,000	20,000,000,000
PROVISION FOR BAD & DOUBTFUL DEBTS	13	(1,236,107,585)	(1,236,107,585)
ADVANCE TO CONTRACTORS & SUPPLIERS	14	3,698,278,396	4,932,949,576
ADVANCE TO EMPLOYEES	15	2,213,699,287	2,089,407,628
STOCK & STORES	16	38,106,078,138	38,900,457,645
SECURITY DEPOSIT TO OTHER UTILITIES	17	626,800,947	744,033,024
INCOME TAX DEDUCTION AT SOURCE	18	6,317,644,704	6,317,644,704
TOTAL CURRENT ASSETS		359,560,266,605	354,206,938,382
TOTAL PROPERTY & ASSETS		1,225,706,949,664	1,198,638,464,311

The annexed notes form an integral part of these Financial Statements.


Director Accounts
BPDB


Controller (Accounts & Finance)
BPDB

Signed in terms of our separate report of even date.


K. M. ALAM & CO.
Chartered Accountants


DEWAN NAZRUL ISLAM & CO.
Chartered Accountants

Dated, Dhaka: November 03, 2021



BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021.

Figures In Taka.

EQUITY & LIABILITIES	NOTE	AS AT 30-06-2021	AS AT 30-06-2020
AUTHORIZED CAPITAL		400,000,000,000	400,000,000,000
EQUITY & RESERVE			
PAID UP CAPITAL	19	220,667,242,642	213,289,275,677
RETAINED EARNINGS	20	(589,436,617,405)	(620,462,024,366)
APPRAISAL SURPLUS	21	467,354,806,728	467,354,806,728
GOVT. EQUITY AGAINST DESCO'S SHARE	22	3,328,924,865	3,328,924,865
GRANTS	23	7,436,755,860	7,436,755,860
DEPOSIT WORK FUND	24	7,202,248,060	6,169,206,259
LIQUIDITY DAMAGE RESERVE	25	72,053,500	72,053,500
ASSETS INSURANCE FUND	26	530,000,000	460,000,000
MAINTANANCE & DEVELOPMENT FUND	27	-	102,515,319,007
		117,155,414,250	180,164,317,530
NON-CURRENT LIABILITIES			
BUDGETARY SUPPORT FROM GOVT.	28	431,601,200,000	431,601,200,000
GOVERNMENT LOAN	29	84,164,497,112	83,935,962,425
FOREIGN LOAN	30	131,112,903,803	130,041,832,603
LOAN FROM POWER SECTOR DEVELOPMENT FUND	31	38,800,898,912	-
SECURITY DEPOSIT (CONSUMERS)	32	5,595,729,415	6,180,033,931
GPF & CPF	33	10,318,224,334	9,512,193,795
GRATUITY & PENSION FUND	34	13,531,585,217	13,533,882,565
		715,125,038,792	674,805,105,318
CURRENT LIABILITIES			
ACCOUNTS PAYABLE	35	103,889,686,235	87,914,778,811
PAYABLE TO POWER SECTOR DEVELOPMENT FUND	36	12,792,859,707	-
SECURITY DEPOSIT (CONTRACTORS & SUPPLIERS)	37	1,676,941,215	1,616,463,236
CURRENT PORTION OF LONG TERM LIABILITIES	38	14,810,337,575	15,914,309,326
DEBT SERVICING LIABILITIES (PRINCIPAL)	39	85,840,850,391	85,080,765,199
REIMBURSABLE PROJECT AID	40	1,024,287,460	1,024,287,460
DEBT SERVICING LIABILITIES (INTEREST)	41	72,962,072,794	72,483,664,832
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	42	95,545,129,760	82,597,093,760
OTHER LIABILITIES	43	2,082,237,654	2,012,034,024
		390,624,402,791	348,643,396,649
CLEARING ACCOUNTS	44	2,802,093,831	(4,974,355,186)
TOTAL EQUITY & LIABILITIES		1,225,706,949,664	1,198,638,464,311


The annexed notes form an integral part of these Financial Statements.


Director Accounts
BPDB


Controller (Accounts & Finance)
BPDB

Signed in terms of our separate report of even date.


K. M. ALAM & CO.
Chartered Accountants


DEWAN NAZRUL ISLAM & CO.
Chartered Accountants

Dated, Dhaka: November 03, 2021

03



BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2021.

Figures In Taka.

PARTICULARS	NOTE	FY 2020-21	FY 2019-20
OPERATING REVENUE			
ENERGY SALES	45	401,410,762,791	340,115,516,283
OTHER OPERATING INCOME	46	16,292,051,858	15,238,488,936
		417,702,814,649	355,354,005,219
OPERATING EXPENSES			
GENERATION EXPENSES	47	58,544,890,849	64,233,922,246
ELECTRICITY PURCHASE FROM IPP	48	277,373,564,998	175,189,846,701
ELECTRICITY PURCHASE FROM INDIA	49	47,129,144,480	40,171,296,679
ELECTRICITY PURCHASE FROM RENTAL	50	33,282,381,364	32,164,342,577
ELECTRICITY PURCHASE FROM PUBLIC PLANT	51	69,170,328,105	66,716,719,282
TRANSMISSION EXPENSES FOR WHEELING CHARGE	52	2,438,939,736	2,319,940,994
DISTRIBUTION EXPENSES	53	11,816,655,224	13,540,529,860
GENERAL & ADMINISTRATIVE EXPENSES	54	4,593,658,973	4,534,880,470
		504,349,563,730	398,871,478,808
OPERATING INCOME / (LOSS)		(86,646,749,081)	(43,517,473,590)
FINANCING & OTHER CHARGES	55	6,045,228,369	7,315,787,374
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	56	12,948,036,000	12,948,036,000
LOSS/(GAIN) DUE TO EXCHANGE RATE FLUCTUATION	57	7,492,306	484,801,202
ASSETS INSURANCE FUND	58	70,000,000	70,000,000
PROVISION FOR POWER SECTOR DEVELOPMENT FUND	59	11,447,270,614	10,150,170,000
GAIN ON SALE OF SHARES	60	(2,073,599,682)	-
SUBSIDY FROM GOVERNMENT	61	(117,779,100,000)	(74,394,400,000)
INCOME / (LOSS) BEFORE TAX		2,687,923,312	(91,868,165)
INCOME TAX (TDS)	62	1,395,169,278	-
COMPREHENSIVE INCOME / (LOSS)		1,292,754,034	(91,868,165)
RETAINED EARNINGS			
BALANCE AS AT JULY 01, 2020		(620,462,024,366)	(579,637,444,825)
PREVIOUS YEAR'S ADJUSTMENT	63	29,732,652,927	(40,732,711,375)
COMPREHENSIVE INCOME / (LOSS)		1,292,754,034	(91,868,165)
BALANCE AS AT JUNE 30, 2021		(589,436,617,405)	(620,462,024,366)

The annexed notes form an integral part of these Financial Statements.


Director Accounts
BPDB


Controller (Accounts & Finance)
BPDB

Signed in terms of our separate report of even date.


K. M. ALAM & CO.
Chartered Accountants


DEWAN NAZRUL ISLAM & CO.
Chartered Accountants

Dated, Dhaka: November 03, 2021

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BANGLADESH POWER DEVELOPMENT BOARD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021.

SL. #	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
	CASH FLOW FROM OPERATING ACTIVITIES			
A	Total Receipts from BPDB Customer, REB & Others			
	Operating Revenue Note-45 & 46	417,702,814,649		
	Accounts Receivable-Trade-Opening-Note-10	110,172,579,743		
	Accounts Receivable-Trade-Closing-Note-10	(114,033,113,744)		
	Accounts Receivable-Others -Opening-Note-11 (Except 142A,142B,142C & 142D)	25,060,881,639		
	Accounts Receivable-Others -Closing-Note-11 (Except 142A,142B,142C & 142D)	(25,289,342,680)		
	Provision for Bad Debt-Opening-Note-13	(1,236,107,585)		
	Provision for Bad Debt-Closing-Note-13	1,236,107,585		
			413,613,819,606	
B	Less Total Payment for Operating Expenses & Others			
	Operating Expenses net of Depreciation	480,484,279,099		
	Previous Year's Adjustments-Note-63(Except adjustment for PSDF & Govt. Subsidy)	(3,564,146,675)		
	Interest Charges-Note-41 & 55 (Code-675 & Interest of Loan paid in cash)	8,183,270,381		
	Income tax (TDS)-Note-62	1,395,169,278		
	Liquidity Reserve-Opening- Note-25	72,053,500		
	Liquidity Reserve-Closing - Note-25	(72,053,500)		
	Accounts Payable-Opening -Note-35	87,914,778,811		
	Accounts Payable-Closing- Note-35	(103,889,686,235)		
	Security Deposit Contractor's-Opening -Note-37	1,616,463,236		
	Security Deposit Contractor's-Closing- Note-37	(1,676,941,215)		
	Other Liabilities-Opening-Note-43	2,012,034,024		
	Other Liabilities-Closing-Note-43	(2,082,237,654)		
	Advance to Contractors-Opening - Note-14	(4,932,949,576)		
	Advance to Contractors-Closing - Note-14	3,698,278,396		
	Advance to Employees-Opening - Note-15	(2,089,407,628)		
	Advance to Employees-Closing- Note-15	2,213,699,287		
	Stock & Stores-Opening- Note-16	(38,900,457,645)		
	Stock & Stores-Closing- Note-16	38,106,078,138		
	Clearing Account-Opening- Note-44	(4,974,355,186)		
	Clearing Account-Closing- Note-44	(2,802,093,831)		
	Deposits & Prepaid-Opening- Note-17 & 18	(7,061,677,728)		
	Deposits & Prepaid-Closing -Note-17 & 18	6,944,445,652		
			460,594,542,930	
C	Reimbursable Project Aid- received-Note-40			
D				
E	NET CASH OUTFLOW FROM OPERATING ACTIVITIES (A-B-C-D)			(46,980,723,323)
	CASH FLOW FROM INVESTING ACTIVITIES:			
	Consumers Security Deposit -Note-32 (Closing-Opening)	(584,304,517)		
	Capital Expenditure-UPIS-Note-3 (From revenue fund)	(4,408,044,195)		
	Capital Expenditure-PIP-Note-06 (Net Cash)	(39,637,044,460)		
	Employees Contribution to GPF, CPF & Pension Fund-Note-33 & 34(Closing-Opening)	803,733,191		
	Investment in Shares -Note-07 (Excluding addition to NESCO Ltd.)	(3,000,000,000)		
	Proceeds on Sale of Shares-Note-07 & 60	2,535,000,000		
	Encashment of FDR-Note-08 (Excluding transfer of FDR against PSDF)	20,632,584,779		
	Investment in FDR-Note-08	(14,485,197,429)		
F	NET CASH OUT FLOW FROM INVESTING ACTIVITIES			(38,143,272,631)
	CASH FLOW FROM FINANCING ACTIVITIES:			
	Capital Contribution -Note-19	7,459,575,965		
	Grant-Note-23 (Closing- Opening)	-		
	Govt. Loan-Note-29 (Loan Drawn during the Year)	4,973,050,643		
	Foreign Loan-Note-30 Loan wise (Loan Drawn during the Year)	16,297,521,255		
	Deposit Work Fund -Note-24 (Closing- Opening)	1,033,041,801		
	DSL (Principal due)-Note-39-PGCB,APSC & WZPDCL (Except Cash) A/R Other	776,091,889		
	DSL (Interest)-Note-41-PGCB,APSC & WZPDCL (Except Cash) A/R Other	399,507,206		
	Repayment of Foreign Loan-Note-39	(14,475,587,212)		
	Repayment of Govt. Loan-Note-39	(3,446,497,732)		
	Refund of Govt. Loan-Note-29	(54,406,000)		
	Refund of Equity to GOB-Note-19	(81,609,000)		
	Loan/Advance to Government-Note-12	(20,000,000,000)		
	Loan From Power Sector Development Fund-Note-31	8,850,212,818		
	Fund transferred to PSDF (Bank Balance of PSDF & against provision)	(31,809,741,139)		
G	NET CASH INFLOW FROM FINANCING ACTIVITIES			(30,078,839,507)
H	NET CASH OUTFLOW (E+F+G)			(115,202,835,461)
I	CASH RECEIVED FROM GOVT. AS SUBSIDY			89,448,000,000
J	OPENING CASH IN HAND			65,003,904,372
K	CLOSING CASH IN HAND(H+I+J)			39,249,068,911

Director Accounts
BPDB

Controller (Accounts & Finance)
BPDB

Bangladesh Power Development Board (BPDB)
Notes to the Financial Statements
For The Year Ended June 30, 2021

1.0 Legal Status

Bangladesh Power Development Board (BPDB) is a statutory body created in May 1, 1972 by Presidential Order No. 59 after bifurcation of erstwhile Bangladesh Water and Power Development Authority. It started its operation with generation capacity of only 300 MW. Presently it operates and manages over 22,031 MW capacities (public, private & import).

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

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

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

Balanced generation expansion plan have been prepared based on the availability of primary fuel supply for mitigation of growing demand of the electricity to cope with accelerated economic growth. Revised generation expansion plan has been updated targeting about 35,892 MW generations by 2025.

2.00 Summary of Significant Accounting Policies:

The significant accounting policies followed in the preparation and presentation of these financial statements are summarized below.

2.01 Basis of Preparation and Presentation of Financial Statements:

The financial statements of the BPDB as at and for the year ended June 30, 2021 have been prepared based on historical cost basis on generally accepted accounting principles (GAAP) in Bangladesh and, therefore, no adjustments have been made for inflationary factors affecting the financial statements. The accounting policies, unless otherwise stated, have been consistently applied by the BPDB and are consistent with those of the previous year.

2.02 Statement of Compliance:

The financial statements have been prepared on a going concern basis following accrual basis of accounting with Bangladesh Accounting Standards (BAS), which are consistent in all material respects with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) as adopted in Bangladesh.



3.00. NON-CURRENT ASSETS:

Tk.866,146,683,059

Fixed assets are comprised of the following:

Utility Plant in service (Less accumulated depreciation)	Tk.	641,607,645,188
Project in progress	Tk.	176,979,505,645
Investment in Shares	Tk.	47,559,532,226
	Tk.	866,146,683,059

3.01 Utility Plant in service

Tk. 954,061,983,629

a. Utility Plant-in-service refers to all assets classified as Land, Building, Plant & Machinery, Vehicles, and Furniture with expected life of more than one year from the date of installation or acquisition for Generation, Distribution and General purpose use. Amount shown in Plant-in- service is the compilation of 26 Regional Accounting Offices (RAOs), 2 Completed Projects & 3 Head Quarter Offices (**Note-03**)

b. This is comprised as under:

Opening balance as at 01 July, 2020	Tk.	954,600,733,588
Add: Cost of completed projects	Tk.	39,650,276,346
Capital expenditure made from Revenue Fund	Tk.	3,363,181,239
Capital expenditure made from Overhead Fund	Tk.	1,007,241,097
Capital expenditure made from Deposit Work Fund	Tk.	37,621,859
Revaluation Adjustment of Fixed Assets	Tk.	-
Adjustment for NESCO Vendor Agreement (Note-03)	Tk.	(44,597,070,500)
	Tk.	954,061,983,629
Less: Accumulated Depreciation (Note-04)	Tk.	312,454,338,441
Balance at 30 June, 2021	Tk.	641,607,645,188

c. Following amount were transferred from Project-in-Progress to Utility Plant-in-service (**Note: 6.01**).

		<u>Amount</u>
1	Bibiyana 3, 400 MW Combined Cycle Power Plant Project	Tk. 31,562,288,362
2	Conversion 150 MW Sylhet GT to 225 MW. Combine Cycle Power Plant Project	Tk. 8,087,987,984
	Total:	Tk. 39,650,276,346



4.00 Project- in- Progress: Tk.176,979,484,645

This is made up as under (Note-06)

Balance as on 01 July, 2020		174,735,350,509
Add: Transaction during the year		
Generation	28,378,087,430	
Distribution	13,489,707,856	
Miscellaneous	26,636,196	
		<u>41,894,431,482</u>
Total		216,629,781,991
Less: Completed project transferred to Utility Plant-in-Service		(39,650,276,346)
Balance at 30 June, 2021	Tk.	<u>176,979,505,645</u>

Project-in-progress represents 42 ongoing as under-

Generation	22 Projects	Tk. 108,262,044,399
Distribution	18 Projects	Tk. 68,606,629,939
Miscellaneous	2 Projects	Tk. 110,831,307
Total	42 Projects	Tk. <u>176,979,505,645</u>

4.01 The fixed assets register has been prepared and valuation of fixed assets already been completed under IVVR project as on 30th June, 2000. The project has been completed on 31st December 2004. The value of fixed assets has been incorporated in the books of accounts in FY-2006-2007 as per decision of the Board Meeting held on 19-03-2007. Further the valuation of fixed assets has already been completed under IVVR Project Phase-2 as on 30th June, 2017. The value of fixed assets has been incorporated in the books of accounts in FY 2019-2020 as per decision of the board meeting held on 04-03-2020.

4.02 As per previous practices of BPDB, depreciation was charged during the year on the basis of straight-line method at the following average rates.

Category of Asset	On opening balance	On addition
Building	3.2%	1.6%
Plant & Machinery	3.2%	1.6%
Vehicles	9.0%	4.5%
Furniture & Other Assets	3.2%	1.6%
Plant & Machinery (820 MW)	6.0%	3.0%

Accordingly during the Financial year from 2020-2021 a sum of Tk.23,865,284,631 have been charged to Income and Expenditure Account as Depreciation on straight-line method.

It is mention that Depreciation of Generation Fixed Assets have been calculated as per details plants instated of summery Fixed Assets of Generation.

5.00 Investment in Shares: Tk. 47,559,532,226

This is made up as follows –

Balance as on 01, July, 2020	Tk. 33,248,745,642
Add: addition during the year	Tk. 14,772,186,902
	Tk. 48,020,932,544
Less: En-cashed during the year	Tk. 461,400,318
Balance as at 30 June, 2021	Tk. 47,559,532,226

The investment includes share from ICIB, BPECL, BPRECL, BPSCL, PGCB, APSCL, WZPDCL, DESCO, Bay of Bengal, BPDBRPL, NWPGCOL, EGCB, Bangladesh India Friendship Power Co. & NESCO Ltd. (As per PVA signed on dated 24.06.2021). (Note-07)

5.01 Investment Tk. 44,528,934,604

This is made up as follows –

Balance as on 01, July, 2020	Tk. 78,000,518,383
Add: addition during the year	Tk. 14,485,197,429
	Tk. 92,485,715,812
Less: Transferred to PSDF	Tk. 27,324,196,429
Less: En-cashed during the year	Tk. 20,632,584,779
Balance as at 30 June, 2021	Tk. 44,528,934,604

The investment includes FDR and Savings certificates. (Note-8)

6.00 Cash-in-hand & at Bank Tk 39,249,068,911

The Closing balance of Cash-in-hand and at bank of Tk. 39,249,068,911 (Note-9).

7.00 Accounts Receivable-Trade: Tk. 114,033,113,744

Balance amount of Tk. 114,033,113,744 receivable against consumers as at 30 June, 2021 have been arrived by individual RAOs, DPDC, DESCO, 132KV & 230KV, PGCB, REB, WZPDCL, NESCO and GK Project information captured by the Chartered Accountants at unit level. (Note-10)

8.00 Accounts Receivable-others: Tk. 72,022,755,458

Accounts receivable others a sum of Tk. 72,022,755,458 includes receivable for penalty bill, Govt. Duty, loan to or from different Govt. Autonomous, Semi-Govt. Agencies and BPDB's subsidiary companies. (Note-11)

9.00 Provision for Bad and doubtful Debts: Tk. (1,236,107,585)

Provision for bad and doubtful debts has been made @ 5% on receivable against the sale of energy on BPDB's Retail consumers excluding the amounts due from DPDC, DESCO, WZPDCL, & REB. (Note-13)

10.00 Advancetocontractorsandsuppliers: Tk.3,698,278,396

Advance to contractors and suppliers of Tk. 3,698,278,396 refers to advance made to the contractors for services rendering by them and suppliers for purchase of oil supplied by Padma, Meghna&Jamuna Oil Company Ltd.to BPDB. (Note-14)

11.00 Advances to Employees Tk.2,213,699,287

Advance made to employees for Tk.2,213,699,287 against construction or repair of house and for land purchase, house building, etc. being realized regularly. (Note-15)

12.00 Stock and stores: Tk.38,106,078,138

The amount of stock and stores include :

Fuel Stock	Tk.	7,672,379,815
Material & others operating supplies	Tk.	26,775,584,172
Construction Stores	Tk.	2,321,019,507
Stock of PC Pole	Tk.	1,337,059,694
Other Stores	Tk.	34,950
	Tk.	38,106,078,138

Information captured by the Chartered Accountants at unit level.(Note- 16)

13.00 Paid-up Capital: Tk. 220,667,242,642

The above amount represents equity investment of the Government in BPDB. During the year under review paid-up capital has been increased by Tk.220, 667,242,642. (Note-19)

14.00 Appraisal Surplus: Tk. 467,354,806,728

Appraisal Surplus of Tk. 467,354,806,728 refers to revaluation surplus of BPDB's fixed assets. The above amount is being carried forward from 30 June, 1992, 30 June, 2007&30 June, 2020. (Note-21)

15.00 Grant: Tk. 7,436,755,860

This is made up as under –

Balance as at 01 July, 2020	Tk	7,436,755,860
Add: received during the year	Tk	-
Balance as at 30 June, 2021	Tk	7,436,755,860

The above amount refers to grant received for development scheme from Foreign Agencies and Government of Bangladesh. (Note-23)



16.00 Deposit work Fund: Tk. 7,202,248,060

This fund raises as under :

Balance as at 01 July, 2020	Tk.	6,169,206,259
Add: Fund received during the year	Tk.	1,033,041,881
	Tk.	<u>7,202,248,060</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2020	Tk.	7,202,248,060

This year BPDB Received Tk. 1,033,041,881 as Deposit Work Fund from other agencies.(Note-24)

17.00 Maintenance & Development Fund: Tk. Nil

This fund raises as :

Opening Balance as on 01.07.2020	Tk.	102,515,319,007
Less: Transferred to PSDF books of accounts	Tk.	102,515,319,007
		<u>-</u>
Balance as at 30 June, 2021	Tk.	-

From this financial year 2020-2021, BPDB has separated the Power Sector Development Fund (Former Maintenance & Development Fund) from the books of accounts as per instruction of BERC (Bangladesh Energy Regulatory Commission). (Note-27)

18.00 Assets Insurance Fund: Tk. 530,000,000

This fund raises as under :

Balance as at 01 July, 2020	Tk.	460,000,000
Add: Fund Provided during the year	Tk.	70,000,000
	Tk.	<u>530,000,000</u>
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2021	Tk.	530,000,000

(Note- 26)

19.00 Government Loan: Tk. 84,164,497,112

The above amount refers to loan from the Government bearing simple interest, at the rate, as per terms and conditions of each individual loan agreement. Segregation of the above balance with all required information has been furnished in Note-29. The amount of Tk.1,009,470,941 has been transferred to NESCO Ltd. in this Financial Year 2020-2021 as per PVA signed on 24.06.2021.

20.00 Budgetary support as subsidy from govt.: Tk. 431,601,200,000

This fund raises as under :

Balance as at 01 July, 2020	Tk.	431,601,200,000
Add: Fund received during the year	Tk.	<u>-</u>

	Tk. 431,601,200,000
Less : Amount Refunded/Adjustment	Tk. <u> -</u>
Balance as at 30 June, 2021	Tk. 431,601,200,000

The above amount refers to budgetary support as subsidy from the Government bearing 3% interest (**Note-28**) up to November, 2017. Subsequently BPDB has been receiving interest free subsidy from the Government which has been shown in the profit or loss statement (**Note-61**). From the financial year 2020-2021 the subsidy has been recorded on accrual basis.

21.00 Foreign Loan: Tk. 131,112,903,803

Foreign Loan Accounts have been kept with the terms and condition of individual Loan Agreement. Segregation of the above Balance with all required information has been furnished in **Note-30**. The amount of Tk. 2, 205,540,881 has been transferred to NESCO Ltd. in this Financial Year 2020-2021 as per PVA signed on 24.06.2021.

22.0 Energy Sales:

TK. 401,410,762,791

Energy Sales were made during the year as under-

	<u>Amount (In Taka)</u>
1 . Chittagong Electric Supply	19,144,186,906
2 . P&D Chittagong	11,269,852,495
3 .Kaptai Electric Supply	204,212,951
4 .Cumilla	6,900,683,234
5 .Noakhali	3,131,601,869
6 .Chandpur Electric Supply	891,125,701
7 .Maymensingh	7,483,281,256
8. Shambhuganj	2,798,635,985
9. Tangail	3,239,462,400
10. Sylhet	5,824,810,604
11. Sahjibazar Electric Supply	492,217,803
12. Chapainwabgonj	231,238
13. Baghabari	2,948,486
14. Siddirgonj	12,372,077
15. Ghorasal	40,014,816
16. GK Project	148,844,890
17. 132 KV & 230 KV consumer	21,531,540,110
18. DPDC	62,459,355,954
19. DESCO	37,171,759,420
20. WZPDCL	19,790,501,522
21. REB	177,448,436,418
22. NESCO	21,411,316,376
23. Directorate of Finance	13,370,280
Total	401,410,762,791

In the previous year the total amount of Electricity Sales was Tk. 340,115,516,283 & this year it has become TK.401,410,762,791 which shows an increase of Tk. 61,295,246,508

during the year over the previous year. This implies during the year the sales of electricity has been increased by 18% throughout the country in terms of value. (Note-45)

23.00 Comprehensive Income/ (Loss)

Tk. 1,292,754,034

During the year 2020-2021 BPDB earned a net income of Tk. 1,292,754,034 after deducting income tax (TDS) of Tk.1,395,169,278. In the last financial year BPDB incurred a net loss of TK.91,868,851.



It includes the utility plants in service for generation, transmission, distribution and general purpose use. Utility plants in service refers to all assets classified as land, building & furniture, plant & machinery and vehicles with expected life of more than one year from the date of installation. The initial charge to utility plants in service comes from the cost of completed projects.

Particulars	Amount	Amount
Opening Balance as at July 01, 2020 at cost & revalued amount		954,600,733,588
Add :		
Cost of Completed Projects		
Generation	39,650,276,346	
Transmission	-	
Distribution	-	
General- PC Pole & Civil works	-	
Total Cost of Completed Projects		39,650,276,346
Capital Expenditure made from Revenue Fund		
Generation	717,851,280	
Transmission	-	
Distribution	2,542,502,708	
General - PC Pole & Civil works	102,827,250	
Total Cost of Revenue Fund		3,363,181,239
Capital Expenditure made from Overhead Fund	1,007,241,097	
Capital Expenditure made from Deposit Work Fund	37,621,859	
Capital Expenditure made from Foreign Loan	-	
Capital Expenditure made from External Finance-Dev.	-	
Capital Expenditure For Other Trial Balance	-	
Adjustment for NESCO Vendor Agreement		1,044,862,956
		(44,597,070,500)
Closing Balance as at June 30, 2021		954,061,983,629



Note-4

Accumulated Depreciation- Utility Plant in Service (Code: 111+112+113+114)

Taka-

312,454,338,441

Particulars	Amount	Amount
Balance as at July 01, 2020		318,153,303,811
Add :		
<u>Depreciation provided for FY 2020-2021</u>		
Generation	16,792,950,243	
Transmission	-	
Distribution	6,455,966,386	
General- PC Pole & Civil works	616,368,002	
Adjustment for NESCO Vendor Agreement		23,865,284,631
		(29,564,250,000)
Closing Balance as at June 30, 2021		312,454,338,441



PARTICULARS	UTILITY PLANT IN SERVICE				DEPRECIATION				Written Down Value		
	Opening Balance	Addition	NEESCO Vendor Agreement Adjustment	Closing Balance	Opening Balance	On Opening Assets	On Addition	Total		NEESCO Vendor Agreement Adjustment	Grand Total
1	2	3	4	5=(2+3-4)	6	7	8	9=(7+8)	10	11=(6+9-10)	12
GENERATION:											
LAND	83,395,733,750	287,145,356	-	83,682,879,107	-	1,006,667,395	6,945,405	1,013,612,800	-	13,692,286,362	83,682,879,107
BUILDING	31,456,356,095	434,087,808	-	31,890,443,903	12,678,673,562	11,454,741,973	633,609,547	12,088,351,520	-	153,012,388,913	18,200,157,541
PLANT & MACHINERY	357,960,686,641	39,600,596,711	-	397,561,283,352	140,924,037,393	3,591,780,075	633,609,547	3,591,780,075	-	30,034,104,332	244,548,894,439
VEHICLES	59,863,001,251	-	-	59,863,001,251	26,442,324,257	88,764,396	271,157	89,035,553	-	752,696,033	239,628,696,919
FURNITURE	986,271,068	6,025,710	-	992,296,778	663,660,480	88,764,396	644,353	10,170,295	-	140,011,634	197,946,097
Sub - Total	297,685,690	40,272,041	-	337,957,731	129,841,339	9,525,942	644,353	10,170,295	-	197,631,487,275	376,698,374,848
	533,961,734,496	40,368,127,626	-	574,329,862,122	180,838,537,032	16,151,479,781	641,470,462	16,792,950,243	-	20,789,483,189	2,500,428,313
TRANSMISSION:											
LAND	2,500,428,313	-	-	2,500,428,313	-	-	-	-	-	967,737,499	867,887,365
BUILDING	1,835,624,884	-	-	1,835,624,884	967,737,499	-	-	967,737,499	-	19,723,518,960	28,693,420,978
PLANT & MACHINERY	48,616,939,538	-	-	48,616,939,538	19,723,518,960	-	-	19,723,518,960	-	44,171,730	20,049,476
VEHICLES	64,221,206	-	-	64,221,206	44,171,730	-	-	44,171,730	-	54,055,399	50,632,892
FURNITURE	104,688,292	-	-	104,688,292	54,055,399	-	-	54,055,399	-	20,789,483,189	32,332,419,044
Sub - Total	53,121,902,233	-	-	53,121,902,233	20,789,483,189	-	-	20,789,483,189	-	-	97,373,483,050
DISTRIBUTION:											
LAND	97,373,483,050	-	-	97,373,483,050	-	156,033,325	577,575	156,610,901	-	1,687,284,175	1,922,685,197
BUILDING	4,876,041,413	36,098,458	1,302,170,500	3,609,969,371	2,005,273,274	6,125,549,143	40,081,346	6,165,630,489	474,600,000	82,243,647,944	68,946,046,918
PLANT & MACHINERY	191,423,410,707	2,505,084,154	42,836,800,000	151,091,694,862	104,918,967,455	117,099,671	110	117,099,671	28,840,950,000	816,575,166	197,124,735
VEHICLES	1,301,107,452	2,450	287,410,000	1,013,699,902	874,265,385	16,002,183	623,032	16,625,215	174,790,000	130,484,860	300,302,859
FURNITURE	500,068,214	38,939,505	108,220,000	430,787,719	164,349,646	6,414,684,321	41,282,054	6,455,966,386	29,540,830,000	84,877,992,145	168,641,642,758
Sub - Total	295,474,110,836	2,580,124,567	44,534,600,500	253,519,634,904	107,962,855,760	6,414,684,321	41,282,054	6,455,966,386	29,540,830,000	84,877,992,145	168,641,642,758
GENERAL:											
COMPUTER	100,415,400	212,738	-	100,628,138	39,442,118	3,213,293	3,404	3,216,697	-	42,658,815	57,969,323
VEHICLES	1,314,944,298	196,850	32,490,000	1,282,651,148	852,122,439	118,344,987	8,688	118,353,645	11,910,000	958,566,284	324,084,864
PLANT & MACHINERY	437,534,529	63,773,265	-	501,307,794	54,806,232	14,001,105	1,020,372	15,021,477	-	69,827,709	431,480,085
BUILDING	13,953,509,069	908,080,393	-	14,861,589,463	7,378,079,004	446,512,290	14,529,286	461,041,577	-	7,839,120,580	7,022,468,882
FURNITURE	516,547,666	137,805,101	29,980,000	624,372,766	237,978,040	16,529,525	2,204,882	18,734,407	11,510,000	245,202,446	379,170,320
LAND	55,720,035,061	-	-	55,720,035,061	-	598,601,200	17,766,802	616,368,002	-	9,155,375,835	63,935,208,536
Sub - Total	72,042,986,022	1,110,068,347	62,470,000	73,090,584,370	8,562,427,833	598,601,200	17,766,802	616,368,002	23,420,000	9,155,375,835	63,935,208,536
GRAND TOTAL	954,600,733,588	44,058,320,541	44,597,070,500	954,061,983,629	318,153,303,811	23,164,765,302	700,519,328	23,865,284,631	29,564,250,000	312,454,338,441	641,607,645,188



Note-6

Project in Progress

Taka

176,979,505,645

Project wise Statement of FY 2020-2021 is shown in Note- 6.1 and Project wise Statement of IDC is shown in Note-6.2. Movement of Project in Progress is given as under.

Particulars	Amount	Amount
Opening Balance as at July 01, 2020	-	174,735,350,509
Prior Year Adjustment For IDC - (Details in Note - 6.01)	-	
Transaction During the year :		
Local Expenses :		
Development (Code # 109)	21,877,500,398	
Development (Code # 701)	2,306,214,220	
Overhead from Finance Account (Code No-701)	-	
IDC - Foreign	1,346,923,722	
IDC - Local	870,019,046	
TOTAL LOCAL EXPENDITURE	26,400,657,386	174,735,350,509
Foreign Expenses :		
Exchange Rate Fluctuation	93,066,002	
Disbursement for the year	16,211,636,758	
TOTAL FOREIGN EXPENDITURE	16,304,702,760	
TOTAL LOCAL AND FOREIGN EXPENDITURE	42,705,360,146	
Less : (Code-511)		
Development Income	810,928,665	
RPA	-	
TOTAL LESS	810,928,665	
TOTAL COST OF PROJECT	41,894,431,481	41,894,431,481
Less:		
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)	39,650,276,346	
Transfer to Ashugong Power Station Complex	-	
TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS	39,650,276,346	39,650,276,346
Closing Balance as at 30 June, 2021		176,979,505,644.90



Note -6.01 Project in Progress (2020-2021)
Project wise expenditure is shown below :

Sl. No.	Name of Projects	Opening Balance as at July 01, 2020		Prior Year Adjustment		Adjusted Opening Balance		Total
		Local	Foreign	Local	Foreign	Local	Foreign	
A. GENERATION								
1	Ghorashal Unit 4 Re-Powering Project	15,473,822,228	15,631,287,150	-	-	15,473,822,228	-	15,631,287,150
2	Ghorashal Unit 3 Re-Powering Project	3,369,859,636	25,420,271,043	-	-	3,369,859,636	22,050,411,407	25,420,271,043
3	Shaitaha 225 MW CCGP Construction Project	-	-	-	-	-	-	-
4	Chittagong & Khulna 1300 MW Coal Based Thermal Power Plant Construction Project	2,229,787,080	-	-	-	2,229,787,080	-	2,229,787,080
5	Renatilation & Modernization (Unit-3,4&5) of Ashugong Power Station Complex	-	-	-	-	-	-	-
6	Bibayana 3, 400 MW Combined Cycle Power Plant Project	10,622,549,139	16,396,574,013	407,001,013	362,375,829	11,029,550,152	16,758,949,842	27,788,499,994
7	Conversion of Bagliabari 100 MW GT Power Plant Project	112,428,558	-	-	-	112,428,558	-	112,428,558
8	Conversion of 2x35 MW Shahibazar GT Power Plant to 105 MW CCGP Construction Project	5,118,702,288	-	-	-	5,118,702,288	-	5,118,702,288
9	Barapukuria 275 MW Coal Fired Thermal Power Plant Project Extension Unit 3	63,349,690	-	-	-	63,349,690	-	63,349,690
10	Khulna Coal Based Power Plant Connecting Road Construction Project	-	-	-	-	-	-	-
11	Sayedpur 150 MW 10% Simple Cycle (HSD Based)	971,490,820	-	-	-	971,490,820	-	971,490,820
12	Khulna 330 MW Combined Cycle Power Plant Project	4,580,238,221	2,983,065,716	-	-	4,580,238,221	2,983,065,716	7,563,303,937
13	Moheshkhali 2,600x700 MW Coal Based Power Plant Construction Project	6,004,048,790	-	-	-	6,004,048,790	-	6,004,048,790
14	Bibayana South 400 MW Combined Cycle Power Plant Construction Project	16,986,189,183	362,375,829	(407,001,013)	(362,375,829)	16,289,188,170	-	16,289,188,170
15	Sirajgonj 150 MW	31,295,766	-	-	-	31,295,766	-	31,295,766
16	Khulna 150 MW	20,939,100	-	-	-	20,939,100	-	20,939,100
17	150 MW Brela Power Station	6,468,489	-	-	-	6,468,489	-	6,468,489
18	Ghorashal Unit 6 Re-Powering Project	9,579,019	-	-	-	9,579,019	-	9,579,019
19	Rampal P/S Project (B-Block Land Development Reserve & Boundin Wall Construction Project)	-	-	-	-	-	-	-
20	Shahbazpur 100 MW Gas Turbine Power Plant Construction Project	6,490,949,433	-	-	-	6,490,949,433	-	6,490,949,433
21	Land Acquisition for Moheshkhali Power Hub Project Dhaka	2,516,038,994	-	-	-	2,516,038,994	-	2,516,038,994
22	Construction of 60 MW Solar Photo Voltaic Green Connected Power Plant, Rangunia, Chittagong	2,231,395,602	-	-	-	2,231,395,602	-	2,231,395,602
23	55 MW Solar Park Gangachara Rangpur Project	676,575,456	-	-	-	676,575,456	-	676,575,456
24	Chapainawabganj 100 MW PFP Project	-	-	-	-	-	-	-
25	330 MW Shahibazar Project	-	-	-	-	-	-	-
26	Construction of 400 MW CCGP Project, Roazan	15,488,439	-	-	-	15,488,439	-	15,488,439
27	Installation of 7.4 MW Solar PV Grid Connected Generation Project At Kapta	-	-	-	-	-	-	-
28	Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagazi Upazilla Feni	343,145,496	-	-	-	343,145,496	-	343,145,496
29		77,584,341,427	41,949,891,887	-	-	77,584,341,427	41,949,891,887	119,534,233,314
B. DISTRIBUTION								
1	Power Distribution System Development Project, Rajshahi Zone	6,340,242,741	-	-	-	6,340,242,741	-	6,340,242,741
2	Pre-Paid Metering - South Zone Project	9,138,729,663	-	-	-	9,138,729,663	-	9,138,729,663
3	5 Town Power Distribution Project- WZPDCL	1,256,165,623	1,896,726,453	-	-	1,256,165,623	1,896,726,453	3,152,892,076
4	Power Distribution System Development Project, Chittagong Zone	10,654,173,701	-	-	-	10,654,173,701	-	10,654,173,701
5	Power Distribution System Development Project, Rangpur Zone	7,444,314,615	-	-	-	7,444,314,615	-	7,444,314,615
6	Jurachan-Borokhi Upazilla Project	-	-	-	-	-	-	-
7	Chittagong Hill Tract Electrification Project Phase-3	-	-	-	-	-	-	-
8	Hundred Percent Reliable & Sustainable Electrification of Haliya Island, Nijhum Island, & Kutubdia Island	-	-	-	-	-	-	-
9	Solar Street Lighting Program in City Corporation	-	-	-	-	-	-	-
10	Electrification Project Rangamati	-	-	-	-	-	-	-
11	Pre-Payment Metering Project Distribution Zone Comilla & Mymensingh	1,034,321,558	-	-	-	1,034,321,558	-	1,034,321,558
12	Development of Power Distribution System in Three hilly Districts, Project	3,631,530,232	-	-	-	3,631,530,232	-	3,631,530,232
13	Power Distribution System Development Project, Comilla Zone	4,966,758,401	-	-	-	4,966,758,401	-	4,966,758,401
14	Power Distribution System Development Project, Mymensingh Zone	4,381,143,102	-	-	-	4,381,143,102	-	4,381,143,102
15	Pre Payment Metering Project, Rajshahi Zone (Phase-2)	446,725,125	-	-	-	446,725,125	-	446,725,125
16	Pre Payment Metering Project, Chittagong Zone (Phase-2)	638,419,524	-	-	-	638,419,524	-	638,419,524
17	Pre Payment Metering Project, Mymensingh Zone (Phase-2)	559,744,956	-	-	-	559,744,956	-	559,744,956
18	Pre Payment Metering Project, Comilla Zone (Phase-2)	533,897,891	-	-	-	533,897,891	-	533,897,891
19	Pre Payment Metering Project, Sylhet Zone (Phase-2)	299,527,836	-	-	-	299,527,836	-	299,527,836
20	Pre Payment Metering Project, Roazpur Zone (Phase-2)	755,870,678	-	-	-	755,870,678	-	755,870,678
21	Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2), Chittagong	190,935,082	-	-	-	190,935,082	-	190,935,082
22	Power Distribution System Development Project Chittagong Zone (Phase-2)	947,694,901	-	-	-	947,694,901	-	947,694,901
23		53,220,195,630	1,896,726,453	-	-	53,220,195,630	1,896,726,453	55,116,922,083
C. MISCELLANEOUS								
1	Thanchi Solar Photo Voltaic Electrification Project	-	-	-	-	-	-	-
2	Bangladesh Power Management Institute Construction Project	518,945	-	-	-	518,945	-	518,945
3	Kaptai-Blaichhari	-	-	-	-	-	-	-
4	Land Development & Boundary Wall Construction of BPOB Own Land at Keraniganj Project	-	-	-	-	-	-	-
5	IVVR Project (PH-2)	83,676,166	-	-	-	83,676,166	-	83,676,166
Total of Miscellaneous (C)		84,195,111	-	-	-	84,195,111	-	84,195,111
Grand Total (A+B+C)		130,888,732,169	43,846,618,340	-	-	130,888,732,169	43,846,618,340	174,735,350,509



Note -6.01 Project in Progress (2020-2021)
Project wise expenditure is shown below :

Sl. No.	Name of Projects	Transaction during the Year 2020-2021		Completed Project		Closing Balance of on-Going Project		Total
		Local	Foreign	Local	Foreign	Local	Foreign	
A. GENERATION								
1	Ghorashal Unit 4 Re-Powering Project	653,542,959	450,317,578	1,103,860,538	-	16,127,365,187	607,782,500	16,735,147,688
2	Ghorashal Unit 3 Re-Powering Project	686,786,212	(1,392,959,097)	(706,160,885)	-	4,056,657,848	20,657,452,310	24,714,110,158
3	Sikabaha 225 MW CCPP Construction Project	-	-	-	-	-	-	-
4	Chittagong & Khulna 1300MW Coal Based Thermal Power Plant Construction Project	51,916,537	-	51,916,537	-	2,281,703,617	-	2,281,703,617
5	Rehabilitation & Modernization (Unit-3,4&5) of Ashugang Power Station Complex	(1,082,037,169)	4,855,925,537	3,773,888,368	21,614,775,378	-	-	113,373,054
6	Blizayana 3,400 MW Combined Cycle Power Plant Project	944,496	-	944,496	-	-	-	-
7	Conversion of Baghaban 100 MW GT Power Plant Project	2,969,285,696	-	2,969,285,696	-	63,349,690	-	63,349,690
8	Conversion of 2X335 MW Shahjibazar GT Power Plant to 105 MW CCPP Construction Project	-	-	-	-	-	-	-
9	Barapukuria 275 MW Coal Fired Thermal Power Plant Project Extension Unit 3	-	-	-	-	-	-	-
10	Khulna Coal Based Power Plant Connecting Road Construction Project	-	-	-	-	-	-	-
11	Sayedpur 150 MW 10% Simple Cycle (HSD Based)	131,262,498	-	131,262,498	-	1,102,753,318	-	1,102,753,318
12	Khulna 330 MW Combined Cycle Power Plant Project	1,036,236,793	12,391,518,742	13,427,755,535	-	5,616,475,015	15,374,584,458	20,991,059,472
13	Moheshkhali 2-600X700 MW Coal Based Power Plant Construction Project	15,349,559	-	15,349,559	-	6,019,398,349	-	6,019,398,349
14	Bibiyana South 400 MW Combined Cycle Power Plant Construction Project	5,031,458,881	-	5,031,458,881	-	21,320,847,051	-	21,320,847,051
15	Sirajgoni 150 MW	-	-	-	-	31,295,768	-	31,295,768
16	Khulna 150 MW	-	-	-	-	20,939,100	-	20,939,100
17	150 MW Bholia Power Station	-	-	-	-	6,468,489	-	6,468,489
18	Ghorashal Unit 6 Re-Powering Project	(6,955)	-	(6,955)	-	9,573,064	-	9,573,064
19	Rampal PIS Project (B-Block Land Development Reserve & Boundary Wall Construction Project)	2,412,263,911	-	2,412,263,911	-	8,903,213,343	-	8,903,213,343
20	Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	195,563,230	-	195,563,230	-	2,711,602,224	-	2,711,602,224
21	Land Acquisition for Moheshkhali Power Hub Project Dhaka	-	-	-	-	2,231,395,602	-	2,231,395,602
22	Construction of 60 MW Solar Photo Voltaic Grid Connected Power Plant, Rangunia, Chittagong	(15,102,128)	-	(15,102,128)	-	661,473,329	-	661,473,329
23	55 MW Solar Park Gangachhara Rangpur Project	(19,970,988)	-	(19,970,988)	-	(19,970,988)	-	(19,970,988)
24	Chapainawabganj 100 MW PPP Project	(101,935)	-	(101,935)	-	(101,935)	-	(101,935)
25	Construction of 400 MW CCPP Project, Roazan	5,980,072	-	5,980,072	-	21,468,511	-	21,468,511
26	Installation of 7.4 MW Solar PV Grid Connected Generation Project At Kapital	-	-	-	-	-	-	-
27	Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagazi Upazila Feni	-	-	-	-	343,145,496	-	343,145,496
28	Total of Generation (A)	12,073,384,670	16,304,702,760	28,378,087,430	21,614,775,378	18,035,500,968	36,639,819,268	108,262,044,398
B. DISTRIBUTION								
1	Power Distribution System Development Project, Rajshahi Zone	1,208,658,641	-	1,208,658,641	-	7,548,901,381	-	7,548,901,381
2	Pre-Paid Metering - South Zone Project	1,841,855,580	-	1,841,855,580	-	10,980,585,244	-	10,980,585,244
3	5 Town Power Distribution Project, WZPDCL	-	-	-	-	1,296,165,623	1,896,726,453	3,152,892,076
4	Power Distribution System Development Project, Chittagong Zone	1,172,608,872	-	1,172,608,872	-	11,626,782,573	-	11,626,782,573
5	Power Distribution System Development Project, Rangpur Zone	2,451,614,012	-	2,451,614,012	-	9,895,928,627	-	9,895,928,627
6	Jurachari-Borokoll Upazilla Project	-	-	-	-	-	-	-
7	Chittagong Hill Tract Electrification Project Phase-3	-	-	-	-	-	-	-
8	Hundred Percent Reliable & Sustainable Electrification of Hatya Island, Nijhum Island, & Kutubdia I	435,629	-	435,629	-	435,629	-	435,629
9	Solar Street Lighting Program in City Corporation	-	-	-	-	-	-	-
10	Electrification Project Rangamati	-	-	-	-	-	-	-
11	Pre-Payment Metering Project Distribution Zone Comilla & Mymensingh	23,153,518	-	23,153,518	-	1,057,475,076	-	1,057,475,076
12	Development of Power Distribution System in Three hilly Districts, Project	1,108,107,938	-	1,108,107,938	-	4,739,638,170	-	4,739,638,170
13	Power Distribution System Development Project, Comilla Zone	1,724,751,978	-	1,724,751,978	-	6,691,510,379	-	6,691,510,379
14	Power Distribution System Development Project, Mymensingh Zone	1,921,115,176	-	1,921,115,176	-	6,302,258,278	-	6,302,258,278
15	Pre Payment Metering Project, Rajshahi Zone (Phase-2)	-	-	-	-	446,725,125	-	446,725,125
16	Pre Payment Metering Project, Chittagong Zone (Phase-2)	-	-	-	-	638,419,524	-	638,419,524
17	Pre Payment Metering Project, Mymensingh Zone (Phase-2)	-	-	-	-	559,744,956	-	559,744,956
18	Pre Payment Metering Project, Comilla Zone (Phase-2)	-	-	-	-	533,897,891	-	533,897,891
19	Pre Payment Metering Project, Sylhet Zone (Phase-2)	-	-	-	-	299,527,838	-	299,527,838
20	Pre Payment Metering Project, Rangpur Zone (Phase-2)	-	-	-	-	755,870,678	-	755,870,678
21	Greater Chittagong Power Distribution Project, SCADA Rehabilitation (Phase-2), Chittagong	3,494,784	-	3,494,784	-	184,429,868	-	184,429,868
22	Greater Chittagong Power Distribution Project, SCADA Rehabilitation (Phase-2), Chittagong	2,033,911,728	-	2,033,911,728	-	2,981,606,629	-	2,981,606,629
23	Power Distribution System Development Project Chittagong Zone (Phase-2)	13,489,107,866	-	13,489,107,866	-	66,709,903,485	1,896,726,453	68,606,629,938
C. MISCELLANEOUS								
1	Thanchi Solar Photo Voltaic Electrification Project.	-	-	-	-	(224,539)	-	(224,539)
2	Bangladesh Power Management Institute Construction Project	(743,485)	-	(743,485)	-	-	-	-
3	Rajshahi-Blaichuan	-	-	-	-	-	-	-
4	Land Development & Boundary Wall Construction of BPDF's Own Land at Keramiganj Project	27,379,680	-	27,379,680	-	111,055,846	-	111,055,846
5	IVVR Project (PH-2)	26,636,195	-	26,636,195	-	110,831,306	-	110,831,306
Total of Miscellaneous (C)		25,589,728,721	16,304,702,760	41,894,431,481	21,614,775,378	18,035,500,968	39,650,276,346	176,979,505,645
Grand Total (A+B+C)		25,589,728,721	16,304,702,760	41,894,431,481	21,614,775,378	18,035,500,968	39,650,276,346	176,979,505,645



Note- 6.02 Statement of Interest During Construction (IDC)

IDC against Project in Progress as at 30 June, 2021

SL. NO	Name of Scheme/Projects	IDC Local	IDC Foreign	Total IDC
A	Generation:			
1	Ghorashal Unit 4 Re-Powering Project	17,280,000	513,314,799	530,594,799
2	Ghorashal Unit 3 Re-Powering Project	6,000,000	625,572,629	631,572,629
3	Sikalbaha 225 MW CAPP Construction Project	-	-	-
4	Chittagong & Khulna 1300X2 MW Coal Based Thermal Power Plant Construction Project	-	-	-
5	Rehabilitation & Modernization (Unit-3, 4 & 5) of Ashugong Power Station Complex	-	-	-
6	Bibiya 3, 400 MW Combined Cycle Power Plant Project	105,008,592	208,036,293	313,044,885
7	Conversion of Baghabari 100 MW GT Power Plant Project	-	-	-
8	Conversion 150 MW Sylhet GT to 225 MW.Combine Cycle Power Plant Project	-	-	-
9	Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CAPP Construction Project	-	-	-
10	Barapukuria 275 MW Coal Fired Thermal Power Plant Project Extension Unit 3	-	-	-
11	Khulna Coal Based Power Plant Connecting Road Construction Project	-	-	-
12	Sayedpur 150 MW 10% Simple Cycle (HSD Based)	11,222,400	-	11,222,400
13	Khulna 330 MW Combine Cycle Power Plant Project	57,495,567	-	57,495,567
14	Moheskhal 2-600X700 MW Coal Based Power plant Construction Project	-	-	-
15	Bibiya South 400 MW Combine Cycle Power Plant Construction Project	-	-	-
16	Sirajonj 150 MW	-	-	-
17	Khulna 150 MW	-	-	-
18	150 MW Bhola Power Station	-	-	-
19	Ghorashal Unit 6 Re-Powering Project	-	-	-
20	Rampal P/S Project (B-Block Land Development Reserve & Boundari Wall Construction Project)	-	-	-
21	Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	-	-	-
22	Land Acquisition for Moheskhal Power Hub Project Dhaka	89,107,200	-	89,107,200
23	Construction of 60 MW Solar Photo Voltaic Greed Connected Power Plant, Rangunia, Chittagong	-	-	-
24	55 MW Solar Park Gangachara Rangpur Project	-	-	-
25	Chapainawabgong 100 MW PPP Project	-	-	-
26	330 MW Shahjibazar Project	-	-	-
27	Construction of 400 MW CAPP Project, Roazan	-	-	-
28	Installation Of 7.4 MW Solar PV Grid Connected Generation Project At Kaptai	-	-	-
29	Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagazi Upazila of Feni	-	-	-
	Sub-total (Generation)	286,113,759	1,346,923,722	1,633,037,481
B	Distribution:			
1	Power Distribution System Development Project, Rajshahi Zone	86,539,134	-	86,539,134
2	Power Distribution System Development Project, Sylhet Zone	109,175,788	-	109,175,788
3	Pre-Paid Metering - South Zone Project	-	-	-
4	5 Town Power Distribution Project- WZPDCL	-	-	-
5	Power Distribution System Development Project, Chittagong Zone	117,405,868	-	117,405,868
6	Power Distribution System Development Project, Rangpur Zone	94,711,474	-	94,711,474
7	Jurachari-Borokol Upazilla Project	-	-	-
8	Chittagong Hill Tract Electrification Project Phase-3	-	-	-
9	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia	-	-	-
10	Solar Street Lighting Program In City Corporation	-	-	-
11	Electrification Project Rangamati	-	-	-
12	Pre-Payment Metering Project Distribution Zone Comilla & Mymensing	715,672	-	715,672
13	Development of Power Distribution System in Three Hilly Districts, Project	50,272,141	-	50,272,141
14	Power Distribution System Development Project, Comilla Zone	62,344,260	-	62,344,260
15	Power Distribution System Development Project, Mymensing Zone	52,797,280	-	52,797,280
16	Pre Payment Metering Project, Rajshahi Zone (Phase-2)	-	-	-
17	Pre Payment Metering Project, Chittagong Zone (Phase-2)	-	-	-
18	Pre Payment Metering Project, Mymensing Zone (Phase-2)	-	-	-
19	Pre Payment Metering Project, Comilla Zone (Phase-2)	-	-	-
20	Pre Payment Metering Project, Sylhet Zone (Phase-2)	-	-	-
21	Pre Payment Metering Project, Rangpur Zone (Phase-2)	-	-	-
22	Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2), Chittagong	-	-	-
23	Power Distribution System Development Project Chittagong Zone (Phase-2)	9,943,671	-	9,943,671
	Sub-total (Distribution)	583,905,287	-	583,905,287
C	Miscellaneous:			
1	Thanchi Solar Photo Voltaic Electrification Project.	-	-	-
2	Bangladesh Power Management Institute Construction Project	-	-	-
3	Kaptai-Bilaichhari	-	-	-
4	Land Development & Boundary Wall Construction of BPDB'Own Land at Keraniganj Project	-	-	-
5	IVVR Project (Ph-2)	-	-	-
	Sub-total (Miscellaneous)	-	-	-
	Grand total	870,019,046	1,346,923,722	2,216,942,768



Particulars	Opening Balance	Addition	Total	Encashed / Adjustment	Closing Balance
1	2	3	4=(2+3)	5	5=(4-5)
Investment in Share-ICIB	72,602,000	-	72,602,000	-	72,602,000
Investment in BPECL	1,000,000	-	1,000,000	-	1,000,000
Investment in BPRECL	1,000,000	-	1,000,000	-	1,000,000
Investment in BPSCL	1,000,000	-	1,000,000	-	1,000,000
Investment in PGCB- Share (1)	2,950,937,428	-	2,950,937,428	461,400,318	2,489,537,110
Investment in PGCB- For 6th Vendor Agreement Dated-1	2,346,393,208	-	2,346,393,208	-	2,346,393,208
Investment in APSCL	12,187,324,764	-	12,187,324,764	-	12,187,324,764
Investment in WZPDCL	2,944,022,000	-	2,944,022,000	-	2,944,022,000
Investment in DESCO	1,969,780,191	-	1,969,780,191	-	1,969,780,191
Investment in Bay of Bengal	80,000,000	-	80,000,000	-	80,000,000
BPDB-RPCL Power Generation Ltd. - EF	1,328,016,380	-	1,328,016,380	-	1,328,016,380
Investment in NWPGL	3,562,162,030	1,000,000,000	4,562,162,030	-	4,562,162,030
Investment in Bangladesh India Friendship Power Compa	5,425,546,641	2,000,000,000	7,425,546,641	-	7,425,546,641
Investment in EGCB	378,961,000	-	378,961,000	-	378,961,000
Investment in NESCO	-	11,772,186,902	11,772,186,902	-	11,772,186,902
Total	33,248,745,642	14,772,186,902	48,020,932,544	461,400,318	47,559,532,226



Particulars	Opening Balance 2	Addition 3	Total 4=(2+3)	Encashed 5	Closing Balance 5=(4-5)
1					
Fixed Deposit:					
Directorate of Finance					
Pension & Gratuity Fund	23,349,941,690	5,050,350,711	28,400,292,401	8,609,198,970	19,791,093,431
Central GPF/CPF Account	7,645,819,330	2,881,502,153	10,527,321,483	3,217,636,810	7,309,684,673
Assets Insurance Fund	10,000,000	456,581,250	466,581,250	-	466,581,250
Depreciation Account of BPDB	13,188,232,714	4,921,214,590	18,109,447,304	7,057,106,312	11,052,340,992
Consumer Security Deposit Account	1,488,398,380	496,691,077	1,985,089,456	-	1,985,089,456
Revenue Account of BPDB	-	-	-	-	-
Central Misc. Collection a/c	-	-	-	-	-
Maintenance & Development Fund	27,324,196,429	-	27,324,196,429	27,324,196,429	-
Magistrate Court	-	-	-	-	-
Endowment Fund	493,075,519	610,249,698	1,103,325,218	219,724,692	883,600,526
Central Contractor Security Deposit Accounts	169,371,515	10,087,136	179,458,651	-	179,458,651
Sales Proceeds of Electric Equipment	-	-	-	-	-
Sales Proceeds of Share	-	-	-	-	-
Sub-Total	73,669,035,576	14,426,676,616	88,095,712,192	46,427,863,213	41,667,848,979
Bangladesh Power Development Board-EF	3,684,726,686	-	3,684,726,686	1,495,354,125	2,189,372,561
Grand Total of DOF	77,353,762,262	14,426,676,616	91,780,438,878	47,923,217,338	43,857,221,540
Less:					
DESA'S Share	7,154,927	-	7,154,927	-	7,154,927
	77,346,607,335	14,426,676,616	91,773,283,951	47,923,217,338	43,850,066,613
Fixed deposit by RAO's-Contractors Security Deposit, Labour Welfare & Saving certificates	653,911,048	58,520,813	712,431,861	33,563,870	678,867,991
Total	78,000,518,383	14,485,197,429	92,485,715,812	47,956,781,208	44,528,934,604



The amount shown above represents the cash in hand and the amount lying with numerous bank accounts

Particulars	2020-2021	2019-2020
Cash in Bank :		
Assets Insurance Fund Account	262,721	19,641,509
Petty Cash Fund Accounts	3,377,500	3,265,500
Pension Account	379,252,787	295,308,104
Local Collection Account	5,938,422,110	7,237,581,636
Central Bank Miscellaneous Collection Account	88,135,978	85,475,570
Consumers Security Deposit Account	227,769,143	220,385,648
Regional Accounting Office Bank Account	15,247,200,343	17,259,273,111
Regional Collection Account	1,299,295,882	1,726,535,307
Regional Miscellaneous Collection Account	38,680,502	56,056,335
Regional Consumers Security Deposit Account	64,241,846	88,047,178
Deposit Work Account	814,178,042	1,061,793,582
Central Bank Account	13,272,482,876	35,414,019,142
Cash in Bank- Zonal Central Bank Account	1,783,391,912	1,374,168,040
Benevolent Fund Account	92,377,270	162,353,710
Closing Balance as at June 30, 2021	39,249,068,911	65,003,904,372



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

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

Particulars	Amount Taka	Amount Taka
BPDB's Consumers (Code-141)		
Balance as at July 01, 2020	20,360,388,112	
Add : Amount billed during the year	64,008,257,536	
	84,368,645,648	
Less : Amount collected during the year	65,476,234,684	18,892,410,964
GK Project		
Balance as at July 01, 2020	125,985,181	
Add : Amount billed during the year	148,844,890	
	274,830,071	
Less : Amount collected during the year	136,027,628	138,802,442
132 KV & 230 KV Consumer		
Balance as at July 01, 2020	1,540,446,793	
Add : Amount billed during the year	21,531,540,110	
	23,071,986,903	
Less : Amount collected during the year	21,606,801,980	1,465,184,922
PGCB		
Balance as at July 01, 2020	5,653,792	
Add : Amount billed during the year	-	
	5,653,792	5,653,792
Less : Amount collected during the year	-	
DESA/DPDC		
Balance as at July 01, 2020	41,915,784,861	
Add : Amount billed during the year	62,459,355,954	
	104,375,140,815	
Less : Amount collected during the year	60,758,423,068	43,616,717,747
DESCO		
Balance as at July 01, 2020	5,740,170,893	
Add : Amount billed during the year	37,171,759,420	
	42,911,930,313	
Less : Amount collected during the year	36,025,505,861	6,886,424,452



Particulars	Amount Taka	Amount Taka	Continued
WZPDCL			
Balance as at July 01, 2020	4,234,194,581		
Add : Amount billed during the year	19,790,501,522		
	24,024,696,103		
Less : Amount collected during the year	19,842,788,951		4,181,907,152
REB			
Balance as at July 01, 2020	26,705,732,594		
Add : Amount billed during the year	177,448,436,418		
	204,154,169,012		
Less : Amount collected during the year	171,758,104,913		32,396,064,099
NESCO			
Balance as at July 01, 2020	9,544,222,938		
Add : Amount billed during the year	21,411,316,376		
	30,955,539,313		
Less : Amount collected during the year	24,505,591,139		6,449,948,174
Closing Balance as at June 30, 2021			114,033,113,744



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

Name of RAO's & Bulk Consumers	Billed Amount	Collected Amount	Under/ Excess	Amount
Opening Balance				110,172,579,743
Add: During the Year				
Chittagong Electric Supply	19,144,186,906	19,243,028,542	(98,841,636)	
P&D Chittagong	11,269,852,495	11,681,640,026	(411,787,531)	
Kaptai Electric Supply	204,212,951	219,835,912	(15,622,961)	
Comilla	6,900,683,234	7,059,931,667	(159,248,433)	
Noakhali	3,131,601,869	3,239,707,716	(108,105,847)	
Chandpue Electric Supply	891,125,701	882,480,088	8,645,614	
Maymensingh	7,483,281,256	7,575,659,769	(92,378,513)	
Shambhuganj	2,798,635,985	2,775,604,866	23,031,119	
Tangail	3,239,462,400	3,415,263,948	(175,801,548)	
Sylhet	5,824,810,604	6,219,042,562	(394,231,957)	
Sahjibazar Electric Supply	492,217,803	525,906,335	(33,688,532)	
Chapainwabgonj	231,238	219,677	11,561	
Baghabari	2,948,486	3,006,618	(58,132)	
Siddirgonj	12,372,077	16,542,616	(4,170,539)	
Ghorasal	40,014,816	45,744,628	(5,729,812)	
132 KV & 230 KV consumer	21,531,540,110	21,606,801,980	(75,261,870)	
Directorate of Finance	13,370,280	13,370,280	-	
Sub- Total	82,980,548,211	84,523,787,230	(1,543,239,018)	
DPDC	62,459,355,954	60,758,423,068	1,700,932,886	
DESCO	37,171,759,420	36,025,505,861	1,146,253,559	
WZPDCL	19,790,501,522	19,842,788,951	(52,287,429)	
REB	177,448,436,418	171,758,104,913	5,690,331,505	
NESCO	21,411,316,376	24,505,591,139	(3,094,274,763)	
Sub- Total	318,281,369,689	312,890,413,932	5,390,955,757	
PGCB	-	-	-	
GK Projects	148,844,890	136,027,628	12,817,262	
Sub- Total	148,844,890	136,027,628	12,817,262	
Total	401,410,762,791	397,550,228,790	3,860,534,001	
Balance as at June 30, 2021				114,033,113,744



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

Particulars	Amount	Amount
Accounts Receivable - Others(Code-142)		
Balance as at July 01, 2020	686,441,231	
Add : Amount billed/ claimed/ adjustment during the year	54,254,500,000	
	54,940,941,231	
Less : Amount collected during the year	-	54,940,941,231
Accounts Receivable - Others-PGCB(Code-142-A)		
Balance as at July 01, 2020	(246,296,182)	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	793,255,570	
	546,959,388	
Less : Amount Adjusted during the year	793,255,570	(246,296,182)
Accounts Receivable - Others-APSL(Code-142-B)		
Balance as at July 01, 2020	316,795,741	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	170,398,946	
	487,194,687	
Less : Amount Adjusted during the year	284,100,000	203,094,687
Accounts Receivable - Others-WZPDL(Code-142C)		
Balance as at July 01, 2020	3,082,645,964	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	211,944,579	
	3,294,590,543	
Less : Amount Adjusted during the year	-	3,294,590,543
Accounts Receivable - Others-DESA/DPDC(Code-142D)		
Balance as at July 01, 2020	1,067,523,730	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
	1,067,523,730	
Less : Amount Adjusted during the year	-	
Sub-total		1,067,523,730
		59,259,854,009



Particulars	Amount	Amount
Accounts Receivable - Govt. Duty(Code 191+391+391A)-from consumer		
Balance as at July 01, 2020	(79,702,410)	
Add : Amount billed/ claimed/ adjustment during the year	6,896,132,228	
	6,816,429,818	
Less : Amount collected during the year	6,907,383,858	
		(90,954,040)
Govt. Duty Payable(Code-351)		
Balance as at July 01, 2020	-	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	-	
		-
Advance to & From other Govt./ Autonomous/ Semi Govt. Agencies(Code-198)		
Balance as at July 01, 2020	24,454,142,818	
Add : Disbursement during the year	15,648,878,886	
	40,103,021,704	
Less : Amount adjustment	27,249,166,215	
		12,853,855,489
Sub-total		12,762,901,449
Closing Balance as at June 30, 2021		72,022,755,458



Note- 12

Loan/ Advance to Government

Taka-

40,000,000,000

Particulars	Amount	Amount
Loan/ Advance to Government		
Balance as at July 01, 2020	20,000,000,000	
Add : During the year	20,000,000,000	
	40,000,000,000	
Less : Amount adjustment	-	
Closing Balance as at June 30, 2021		40,000,000,000
		40,000,000,000



Note- 13

Provision for Bad & Doubtful Debts (Code-143)

Taka-

(1,236,107,585)

This refers to the provision made @ 5% on Accounts Receivable - Trade BPDB'S Portion. sale of electricity. Movement of the above amount is given as under :

Particulars	Amount	Amount
Total Accounts Receivable -BPDB'S Portion (Note-10)		
Total Bad Debt provision @ 5%	20,496,398,329	1,024,819,916
Less :		
Provision made upto 2019-2020 (Code-143)		1,236,107,585
Provision made during the Year		-
Closing Balance as at June 30, 2021		(1,236,107,585)



The above amount refers to the advance extended to the Contractors for services rendered to BPDDB and to the suppliers against purchase of goods and supplies from them. Detailed schedule for the above amount could not be made available.

Particulars	Amount	Amount
Deposit Work		
Balance as at July 01, 2020	2,923,032	
Add : Amount addition/ adjustment during the year	-	
Less : Amount received/ adjusted	2,923,032	
		2,923,032
Others (Revenue, Development, Overhead)		
Balance as at July 01, 2020	718,951,221	
Add : Amount addition/ adjustment during the year	508,409,264	
Less : Amount received/ adjusted	1,227,360,485	
	128,525,350	
		1,098,835,136
Fuel Supplies		
Balance as at July 01, 2020	4,211,075,323	
Add : Amount addition/ adjustment during the year	16,332,222,879	
Less : Amount received/ adjusted	20,543,298,202	
	17,946,777,973	
		2,596,520,229
Closing Balance as at June 30, 2021		3,698,278,396



This represents the amount advanced to the employees from the General Provident Fund for numerous reasons like construction or repair of house, marriage of deponents etc. and from BPD's own fund for land purchase, house building, purchase of motor-cycle etc. Movement of the above amounts has been shown below :

Particulars	Amount	Amount
General Provident Fund (Code-145)		
Balance as at July 01, 2020	1,886,043,431	
Add : Advance given	1,004,336,670	
	2,890,380,101	
Less : Recovered	868,567,812	
		2,021,812,289
Advance to Officers' & Staff (Code 146-146A)		
Balance as at July 01, 2020	22,662,377	
Add : Advance given	1,941,876	
	24,604,253	
Less : Recovered	3,178,892	
		21,425,361
House Building Advances (Code-148)		
Balance as at July 01, 2020	180,701,820	
Add : Advance given	7,729,092	
	188,430,912	
Less : Recovered	17,969,275	
		170,461,637
Motor Cycle/ Bi-cycle Advances (Code-150)		
Balance as at July 01, 2020	-	
Add : Advance given	-	
Less : Recovered	-	
		-
Closing Balance as at June 30, 2021		2,213,699,287



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

Particulars	Amount	Amount
Fuel Stock (Code-151)		
Balance as at July 01, 2020	7,682,370,111	
Add : Purchase	15,699,039,178	
	23,381,409,289	
Less : Used	15,709,029,474	7,672,379,815
Material & Other Operating Supplies (Code-152)		
Balance as at July 01, 2020	27,585,908,775	
Add : Purchase	138,141,939	
	27,724,050,714	
Less : Used	128,057,318	
Less : Adjustment for NESCO Vendor Agreement	820,409,224	26,775,584,172
Stores & Supplies Purchase- Foreign (Code-152a)		
Balance as at July 01, 2020	34,950	
Add : Purchase	-	
	34,950	
Less : Used	-	34,950
Stores & Supplies Purchase-Received from other stores (Code-152b)		
Balance as at July 01, 2020	-	
Add : Purchase	-	
	-	
Less : Used	-	-
Construction Stores (Code-153)		
Balance as at July 01, 2020	2,317,259,769	
Add : Purchase	525,295,925	
	2,842,555,694	
Less : Used	521,536,188	2,321,019,507
P.C. Pole (Code-154)		
Balance as at July 01, 2020	1,314,884,039	
Add : Purchase	863,228,995	
	2,178,113,034	
Less : Used	841,053,340	1,337,059,694
Closing Balance as at June 30, 2021		38,106,078,138

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

Particulars	Amount	Amount
Temporary Advance (Code-147)		
Balance as at July 01, 2020	211,512,486	
Add : Payment	404,146,161	
Less : Adjustment/ Recovery	615,658,647	
	553,797,781	61,860,866
Temporary Advance (Code-147-A)		
Balance as at July 01, 2020	2,203,023	
Add : Payment	-	
Less : Adjustment/ Recovery	2,203,023	
	-	2,203,023
LC Deposit with Bank (Code-149)		
Balance as at July 01, 2020	2,925	
Add : Payment	-	
Less : Adjustment/ Recovery	2,925	
	-	2,925
Prepaid Rent (Code-162)		
Balance as at July 01, 2020	353,876	
Add : Payment	-	
Less : Adjustment/ Recovery	353,876	
	-	353,876
Other Prepaid Expenses (Code-169)		
Balance as at July 01, 2020	10,231,354	
Add : Payment (Advance for land purchase)	-	
Less : Adjustment/ Recovery	10,231,354	
	-	10,231,354
Insurance Claims Receivable (Code-182+352+358)		
Balance as at July 01, 2020	8,540,299	
Add : Claims Group Insurance Premium	61,220,819	
Less : Recovery	69,761,118	
	70,108,383	10,231,354
		(347,265)



Security Deposit to Other Utilities

Particulars	Amount	Amount	Continued
<u>Security Deposit for Telephone (Code-183)</u>			
Balance as at July 01, 2020	2,046,437		
Add : Payment	-		
Less : Adjustment/ Recovery	2,046,437		2,046,437
	-		
<u>Security Deposit for Gas (Code-184)</u>			
Balance as at July 01, 2020	4,914,324		
Add : Payment	247,800		
Less : Adjustment/ Recovery	5,162,124		5,162,124
	-		
<u>Security Deposit for Water (Code-185)</u>			
Balance as at July 01, 2020	100,815		
Add : Payment	5,000		
Less : Adjustment/ Recovery	105,815		105,815
	-		
<u>Claim Receivable from WDB for Exp. against Captai Academy (Code-186)</u>			
Balance as at July 01, 2020	5,264,912		
Add : Payment	25,071,464		
Less: Adjustment	30,336,376		30,336,376
	-		
<u>With holding Tax & VAT (Code-344+344A+310A)</u>			
Balance as at July 01, 2020	498,862,575		
Add : Deducted	7,236,327,046		
Less : Payment	7,735,189,620		
	7,220,344,202		
Closing Balance as at June 30, 2021			514,845,418
			626,800,947



Note-18

IT Deduction at Source (Code-163)

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

Particulars	Amount	Amount
IT Deduction at Source (Code-163)		
Balance as at July 01, 2020	6,317,644,704	
Add : Deducted during the Year	1,395,169,278	
	7,712,813,982	
Less : Adjustment (TDS shown in Profit or Loss Statement)	1,395,169,278	
Closing Balance as at June 30, 2021		6,317,644,704

Taka- 6,317,644,704

Yearwise Statement of IT Deduction at source

Year	Amount
2010-11	84,093,115
2011-12	481,292,702
2012-13	491,920,117
2013-14	615,990,129
2014-15	547,354,642
2015-16	638,294,739
2016-17	743,107,176
2017-18	844,666,800
2018-19	791,521,056
2019-20	1,079,404,228
2020-21	-
Grand Total	6,317,644,704



Note- 19

Paid Up Capital

Taka-

220,667,242,642

Particulars	Amount
A. Authorised Capital	400,000,000,000
B. Paid Up Capital :	
Balance as at July 01, 2020	213,289,275,677
Add: Contribution	7,459,575,965
Less: Refund to GOB	(81,609,000)
Balance as at June 30, 2021	220,667,242,642



Particulars	Year	Govt. Equity	Conversion of Loans & Interest into Equity	Total Equity
Upto 15.12.71 (Pre-liberation period)	-	-	2,140,823,000	2,140,823,000
From 16.12.71 to 30.06.77	-	-	1,217,166,000	3,357,989,000
1977-78		272,101,500	-	3,630,090,500
1978-79		511,750,000	-	4,141,840,500
1979-80		562,563,750	1,800,000	4,706,204,250
1980-81		562,432,500	-	5,268,636,750
1981-82		685,558,500	2,956,482,250	8,910,677,500
1982-83		649,767,000	-	9,560,444,500
1983-84		767,962,500	942,500,000	11,270,907,000
1984-85		559,925,000	-	11,830,832,000
1985-86		478,998,000	1,638,284,000	13,948,114,000
1986-87		928,900,000	-	14,877,014,000
1987-88		732,850,000	-	15,609,864,000
1988-89		599,850,000	2,003,954,461	18,213,668,461
1989-90		419,400,000	2,010,000,000	20,643,068,461
1990-91		967,080,000	-	21,610,148,461
1991-92		1,522,183,800	-	23,132,332,261
Total		10,221,322,550	12,911,009,711	23,132,332,261
Less: Share of DESA		1,754,744,055	-	1,754,744,055
Balance C/F		8,466,578,495	12,911,009,711	21,377,588,206



Continued

Particulars	Year	Govt. Equity	Conversion of Loans & Interest into Equity	Total Equity
Balance B/F				
	1992-93	8,466,578,495	12,911,009,711	21,377,588,206
	1993-94	2,568,441,600	2,277,680,279	26,223,710,085
	1994-95	2,048,970,000	-	28,272,680,085
	1995-96	2,366,310,000	14,000,000,000	44,638,990,085
	1996-97	1,944,735,000	-	46,583,725,085
	1997-98	2,402,100,000	-	48,985,825,085
	1998-99	2,354,670,000	-	51,340,495,085
	1999-2000	2,799,690,000	-	54,140,185,085
	2000-2001	3,404,040,000	-	57,544,225,085
	2001-2002	3,289,060,000	-	60,833,285,085
	2002-2003	3,243,720,000	-	64,077,005,085
	2003-2004	3,914,880,000	-	67,991,885,085
	2004-2005	5,533,925,945	-	73,525,811,030
	2005-2006	4,630,827,000	-	78,156,638,030
	2006-2007	6,490,563,727	-	84,647,201,757
	2007-2008	4,675,572,701	-	89,322,774,458
	2008-2009	1,484,860,659	-	90,807,635,117
	2009-2010	2,157,169,781	-	92,964,804,898
	2010-2011	3,503,843,400	-	96,468,648,298
	2011-2012	21,662,587,200	-	118,131,235,498
	2012-2013	17,774,851,726	-	135,906,087,224
	2013-2014	6,930,099,851	-	142,836,187,075
	2014-2015	7,607,651,400	-	150,443,838,475
	2015-2016	5,188,405,800	-	155,632,244,275
	2016-2017	7,995,306,625	-	163,627,550,900
	2017-2018	9,236,606,179	-	172,864,157,078
	2018-2019	15,095,568,352	-	187,959,725,430
	2019-2020	14,404,014,000	-	202,363,739,430
	2020-2021	10,925,536,247	-	213,289,275,677
		7,377,966,965	-	220,667,242,642
Balance as at June 30, 2021		191,478,552,652	29,188,689,990	220,667,242,642



Note-20

Retained Earnings

Taka-

(589,436,617,405)

The above amount refers to the accumulated profit/ (deficit) of BPDB up to the balance sheet date. Detail break-up of previous years adjustment has been shown in Note-63 of the notes to the accounts.

Particulars	Amount
Balance as at July 01, 2020	(620,462,024,366)
Previous Year Adjustment(Code-205)	29,732,652,927
Comprehensive Income / (Loss)	1,292,754,034
Closing Balance as at June 30, 2021	(589,436,617,405)

Note-21

Appraisal Surplus (Code-204)

Taka-

467,354,806,728

Particulars	Amount
Balance as at July 01, 2020	467,354,806,728
Revalued during the year	-
Closing Balance as at June 30, 2021	467,354,806,728



Note-22

Govt. Equity Against DESCO's Share

Taka-

3,328,924,865

Particulars	Amount
Balance as at July 01, 2020	3,328,924,865
Revalued during the year	-
Closing Balance as at June 30, 2021	3,328,924,865



Note-23

Grants (Code-251 & 252)

Taka-

7,436,755,860

Movement of the above is given as under :

Particulars	Amount
Balance as at July 01, 2020	7,436,755,860
Add :	
Received	-
Closing Balance as at June 30, 2021	7,436,755,860



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

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



Name of the Donor Country & Scheme	Amount
7. WEST GERMANY	
Secondary Transmission Project	75,950,600
Electrification	9,851,000
East Zone Power Replacement	522,266
Rehabilitation of Bharamara Transmission	8,027,428
Total	94,351,294
8. JAPAN	
Electrical Equipment Pole	71,505,000
Total	71,505,000
9. SAUDI ARABIA	
East West Zone PERP	160,147,470
Total	160,147,470
10. KUWAIT	
300 MW Asuganj TSP Extension	631,654,314
150 MW Asuganj TSP (5th) Unit	138,445,953
120 MW Asuganj TSP	769,631,244
Total	1,539,731,511
11. INDIA	
Electrical Equipment Pole	1,953,000
Total	1,953,000
12. German	
Prepaid Metering	360,339,770
Total	360,339,770
TOTAL FOREIGN GRANT	3,516,251,148
LOCAL GRANT :	
Chittagong Hill Tracts	1,461,929,000
Construction of Khulna Based Power Plant Connecting Road	2,269,703,000
Durgom Haor Alakay Nobayan Joggo Jalani Nirvor Bidduth Utpadon PP, Sylhet	203,000,000
Upto FY 2018-2019	3,934,632,000
TOTAL LOCAL GRANT	3,934,632,000
TOTAL GRANT AS ON JUNE 30, 2021	7,450,883,148
Less : DESA's Portion	14,127,288
Closing Balance as at June 30, 2021	7,436,755,860



Note- 24

Deposit Work Fund (Code-206)

Taka-

7,202,248,060

The above amount was received from the consumers for and above 11KV. connection for construction of lines and installations of transformers in their premises. Movement of which is shown below :

Particulars	Amount
Balance as at July 01, 2020	6,169,206,259
Add :	
Amount deposited during the year	1,033,041,801
Less :	
Amount Refunded/ Adjustment	-
Closing Balance as at June 30, 2021	7,202,248,060



Note- 25

LIQUIDITY DAMAGE RESERVE

Taka-

72,053,500

Liquidity Damage Reserve is shown below :

Particulars	2020-2021	2019-2020
Balance as at July 01, 2020	72,053,500	72,053,500
Add : During the year	-	-
Less: Adjustment during the year	-	-
Closing Balance as at June 30, 2021	72,053,500	72,053,500



Note- 26

Assets Insurance Fund (Code-318)

Taka- 530,000,000

Particulars	2020-2021	2019-2020
Balance as at July 01, 2020	460,000,000	390,000,000
Add : Created during the year	70,000,000	70,000,000
Less: Debited during the year	-	-
Balance as at June 30, 2021	530,000,000	460,000,000



Note-27

MAINTANANCE & DEVELOPMENT FUND

Taka-

Maintenance & Development Fund is shown below :

Particulars	2020-2021	2019-2020
Balance as at July 01, 2020	102,515,319,007	86,064,523,214
Add : Provision during the year	-	10,150,170,000
Interest during the year	-	1,732,367,531
Previous year interest	-	4,568,258,262
Less: Debited during the year (For seperation of books of accounts as per BERC guideline)	(102,515,319,007)	-
Closing Balance as at June 30, 2021	-	102,515,319,007



Note: 28 Statement of Budgetary Support From Government Taka- 431,601,200,000

Particulars	Balance as on 01.07.2020	Loan drawn during FY- 2020-2021	Repayment due for the year	Balance as on 30.06.2021
Budgetary Support From Govt.	431,601,200,000	-	-	431,601,200,000



Sl.No.	Name of the project	Balance as on 01.07.2020	Adjustment	Loan drawn during FY-2020-2021	Repayment due for the year	Refund to The Government	Balance as on 30.06.2021
COMPLETED PROJECT GENERATION							
1	GHORASAL GTPS 1ST & 2ND UNIT RENOV	332,373,435	-	-	27,640,000	-	304,733,435
2	CHANDPUR 150 M.W.COMBINED CYCLE POWER STATION	3,694,814,000	-	-	236,105,000	-	3,458,709,000
3	210 MW SHIDDIRGANJ TPS	960,426,500	-	-	168,147,000	-	792,279,500
4	REHAB. OF KARNAPHULI HYDRO POWER STATION OF UNIT-3	135,634,800	-	-	14,477,000	-	121,157,800
5	CONSTRUCTION OF 150 MW SHIKALBHABA	1,707,315,200	-	-	127,946,000	-	1,579,369,200
6	71 MW BAGHABARI GAS TURBINE PS	-	-	-	-	-	-
7	210 MW CHITTAGONG P/S (1ST UNIT)	-	-	-	-	-	-
8	210 MW GHORASAL TPS (5TH UNIT)	8,800,000	-	-	8,800,000	-	-
9	100 MW BAGHABARI GTPS	293,852,000	-	-	47,994,000	-	245,858,000
10	300450 M.W.MEGHNA GHAT THERMAL POWER STATION PHASE-1 (1ST UNIT)	85,300,000	-	-	24,500,000	-	60,800,000
11	90 MW SYLHET GT PS	3,254,000	-	-	3,254,000	-	-
12	REHAB OF EXISTING HARIPUR GT PS	-	-	-	-	-	-
13	210 MW CTG.TPS (2ND UNIT)	47,400,000	-	-	27,000,000	-	20,400,000
14	POWER PLANT REHABILITATION	82,820,000	-	-	33,860,000	-	48,960,000
15	210 MW GHORASAL TPS (6TH UNIT)	36,525,000	-	-	22,965,000	-	13,560,000
16	60 MW SHAHJIBAZAR GT PS	66,100,000	-	-	18,800,000	-	47,300,000
17	TONGI 80 MW GAS TURBINE POWER STATION AND CONST OF TRANS. LINE	540,924,400	-	-	64,517,000	-	476,407,400
18	CONST. OF 120MW SHIDDIRGANJ GTPS	554,400	-	-	109,000	-	445,400
19	210 MW SHIDDIRGANJ TPS (2ND PHASE)	17,000	-	-	3,000	-	14,000
20	300 MW COAL BASED TPS-BARAPUKURIA	889,539,000	-	-	113,112,000	-	776,427,000
21	POWER PLANT REHABILITATION PROJECT (2ND PHASE)	409,418,000	-	-	44,324,000	-	365,094,000
22	INSTALLATION OF 8*225 K.W. WIND BASED POWER STATION (ON TEST BASIS)	2,997,200	-	-	374,000	-	2,623,200
23	150 MW HARIPUR COMBINED CYCLE	1,190,000	-	-	140,000	-	1,050,000
24	RENOVATION & REHAB. OF UNIT 1,2,3 OF HARIPUR P/S	397,026,600	-	-	36,289,000	-	360,737,600
25	2*120 MW SHIDDIRGANJ PICKING POWER PLANT	0	-	-	-	-	0
26	BHOLA 20M.W.GAS TURBINE P/S	512,000	-	-	102,000	-	410,000
27	CONSTRUCTION OF 150 MW SIRAJGONJ	5,334,700	-	-	997,500	-	4,337,200
28	CONSTRUCTION OF 150 MW KHULNA	5,030,600	-	-	455,000	-	4,575,600
29	LAND & INFRA- STRUCTURE DEVELOPMENT FOR GENERATION	118,495,200	-	-	11,100,000	-	107,395,200
30	BPDB POWER PLANT MAINTANANCE & OVER HOLING	696,010,351	-	-	50,478,000	-	645,532,351
31	90 MW SYLHET COMBIEND CYCLE P/STATION(2ND PHASE)	1,501,084,900	-	-	176,210,000	-	1,324,874,900
32	COOLING TOWER TO SYLHET-90MW CCP/ STATION	16,014,000	-	-	3,976,000	-	12,038,000
33	SYLHET 150 M.W.COMBINED CYCLE POWER STATION	3,055,014,500	-	-	201,817,700	-	2,853,196,800
34	CONSTRUCTION OF 820 MW PEAKING POWER PLANT	18,481,028,800	-	-	762,260,000	-	17,718,768,800
35	BHOLA 225 MW DUAL FUEL CCP	1,259,140,000	-	-	66,170,000	-	1,192,970,000
36	INSTALLATION GRID WIND SOLAR PHOTOVOLTIC CPG-AT-HATIA	18,564,200	-	-	1,113,000	-	17,451,200
37	SIKALBHABA 225 MW DUAL FUEL CCP	1,865,812,000	-	-	29,640,000	-	1,836,172,000
38	INSTALLATION OF 7.4 MW SOLAR PHOTOVOLTIC CPG- KAPTAI	45,411,600	-	-	506,000	-	44,905,600
39	SHAJIBAZAR 330 MW COMBINED CYCLE POWER PLANT	2,449,050,000	-	-	67,050,000	-	2,382,000,000
40	CONVERSION OF SHAJIBAZAR 2*35 MW POWER PLANT TO 105 MW COMBINED CYCLE POWER PLANT	3,040,800	-	-	298,000	-	2,742,800
41	CONVERSION OF SYLHET 150 MW POWER PLANT TO 225 MW COMBINED CYCLE POWER PLANT	8,872,800	-	-	2,550,000	-	6,322,800
42	CONVERSION OF BAGHABARI 100 MW POWER PLANT TO 150 MW COMBINED CYCLE POWER PLANT	16,393,500	-	-	1,222,500	-	15,171,000
43	EXTENTION OF BARAPUKURIA 275MW COAL FIRED THERMAL POWER PLANT (3RD UNIT)	2,593,565,200	-	-	48,900,000	-	2,544,665,200
44	CHAPAI NAWABGANJ 100MW HFO BASED POWER PLANT	277,961,200	-	-	6,160,000	-	271,801,200
45	CONSTRUCTION OF GHORASAL 365MW COMBINED CYCLE POWER PLANT	2,133,450,000	-	-	44,090,000	-	2,089,360,000
46	CONSTRUCTION OF KHULNA BASED POWER PLANT CONNECTING ROAD	100,000,000	-	-	-	-	100,000,000
47	CONSTRUCTION OF BOUNDARY WALL, LAND DEVELOPMENT, MAINTENANCE OF RAMPAL POWER PLANT (2ND BLOCK)	1,637,602,000	-	-	12,764,000	-	1,624,838,000
48	KERANIGONJ LAND DEVELOPMENT PROJECT	277,560,000	-	-	-	-	277,560,000
	Sub-total(Generation):	46,261,229,886	-	-	2,508,215,700	-	43,753,014,186
DISTRIBUTION							
49	GREATER CTG. PDP.PHASE-3	1,471,417,250	-	-	177,772,500	-	1,293,644,750
50	14 TOWN PDP	-	-	-	-	-	-
51	PDP EAST, PHASE-2	1,736,000	-	-	1,736,000	-	-
52	PDP WEST, PHASE-2	4,600,000	(2,945,413)	-	4,600,000	-	(2,945,413)
53	16 TOWN POWER DISTRIBUTION PROJ.	20,150,000	(14,698)	-	17,800,000	-	2,335,302
54	TARRIF STUDY	(68,000)	68,000	-	-	-	-
55	TECH.ASSTT TO STR. OF BPDB'S FINANCIAL. MANAGEMENT(FMU)	4,460,000	(2,752,000)	-	2,260,000	-	(552,000)
56	SYSTEM LOSS REDUCTION PILOT PROJECT.	38,158,000	(138,300)	-	7,641,000	-	30,378,700
57	POWER DISTRIBUTION PROJECT (EAST - WEST COMBIND). PHASE-3	151,110,800	(57,006,160)	-	33,480,000	-	60,624,640
58	GREATER RAJSHAHI PDP.PHASE-2	146,670,400	-	-	28,434,000	-	118,236,400
59	16 TOWN PDP (PHASE-2)	677,464,400	(122,357,808)	-	85,746,000	-	469,360,592
60	TECH.ASSTT TO STR. OF BPDB'S FINANCIAL. MANAGEMENT (FMU-PHASE-2)	5,100,000	-	-	1,070,000	-	4,030,000
61	REVIEW OF POWER SYSTEM MASTER PLAN	-	-	-	-	-	-
62	CYCLONE DAMAGED REH OF DIST LINE OF CTG METRO CITY	5,220,000	-	-	1,740,000	-	3,480,000
63	PREPAID METERING PILOT SCHEME	9,664,987	-	-	2,353,000	-	7,311,987
64	GREATER KHULNA PDP PHASE-2	99,329,600	-	-	18,804,000	-	80,525,600
65	18 TOWN PDP (PHASE-2)	698,680,800	(213,852,960)	-	92,646,000	-	392,181,840



Sl.No.	Name of the project	Balance as on 01.07.2020	Adjustment	Loan drawn during FY-2020-2021	Repayment due for the year	Refund to The Government	Balance as on 30.06.2021
66	9 TOWN POWER DIST PROJECT	336,032,000	(55,814,880)	-	42,844,000	-	237,373,120
67	150 MW CAPP& BARISAL 132 KV	28,000	-	-	2,000	-	26,000
68	SIX DISTRIBUTION ZONES OF BPDF	421,689,767	(177,205,922)	-	27,482,000	-	217,001,845
69	REH OF PDS NETWORK DAMAGED BY CYCLONE AND TIDAL SURGE	1,100,000	-	-	1,100,000	-	-
70	10 TOWN POWER DIST PROJECT	382,817,336	-	-	28,256,000	-	354,561,336
71	EMERGENCY REH EXP OF URBAN-UNDER CTG. ZONE	511,884,800	-	-	35,150,000	-	476,734,800
72	EMERGENCY REH EXP OF URBAN-UNDER RAJ. ZONE	306,402,800	(377,382,800)	-	21,020,000	-	(92,000,000)
73	GREATER CTG. PDF SCADA	32,190,600	-	-	2,157,500	-	30,033,100
74	BANGLADESH CENTRAL POWER DISTRIBUTION PROJECT	1,438,779,217	-	-	64,706,000	-	1,374,073,217
75	CHITAGONG HILL TRACKS POWER DISTRIBUTION PROJECT	601,578,000	-	-	34,334,000	-	567,244,000
76	THANCHI ELECTRIFICATION PROJECT	82,091,600	-	-	4,180,000	-	77,911,600
77	PREPAID METERING SOUTHERN ZONE	454,947,600	-	-	3,744,000	-	451,203,600
78	SOLAR STREET LIGHTING PROGRAMME IN CITY CORP	307,309,200	-	-	2,230,000	-	305,079,200
	Sub-total (Distribution):	8,210,545,157	(1,009,402,941)	-	743,288,000	-	6,457,854,216
	MISCELLANEOUS						
79	TAPP FOR CORPORATISATION OF WEST ZONE	839,500	(199,500)	-	80,000	-	560,000
80	FEASIBILITY STUDY FOR PEAKING POWER PLANT IN THE DHAKA AREA	75,000	-	-	18,750	-	56,250
81	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF BPDF	5,282	-	-	5,282	-	-
82	INSTALLATION OF 7 NOS 132/33 KV CAPACITOR BANK	82,168,800	-	-	10,038,000	-	72,130,800
	Sub-total (Miscellaneous):	83,088,582	(199,500)	-	10,142,032	-	72,747,050
	GRAND TOTAL (Completed Projects)	54,554,863,625	(1,009,602,441)	-	3,261,645,732	-	50,283,615,452
	ONGOING PROJECT						
	GENERATION						
1	CONSTRUCTION OF BIBIYANA-III 400 MW COMBINED CYCLE POWER PLANT	3,454,144,400	20,000,000	-	88,942,000	-	3,385,202,400
2	GHORASAL 3RD UNIT REPOWERING PROJECT	200,000,000	-	-	-	-	200,000,000
3	GHORASAL 4TH UNIT REPOWERING PROJECT	532,000,000	44,000,000	10,157,167	-	-	586,157,167
4	KHULNA 330MW DUEL FUEL CAPP	1,730,772,800	80,000,000	287,998,248	-	-	2,098,771,048
5	MAHESHKHALI POWER STATION	2,970,240,000	-	-	-	-	2,970,240,000
6	SAYEDPUR 150MW CAPP	354,240,000	19,840,000	57,000,000	-	-	431,080,000
	Sub-total(Generation):	9,241,397,200	163,840,000	355,155,415	88,942,000	-	9,671,450,615
	TRANSMISSION						
7	REH REN AUG OF GRID SYSTEM (RRAGS) 2ND PHASE	1,096,355,468	-	-	-	-	1,096,355,468
	Sub-total (Transmission) :	1,096,355,468	-	-	-	-	1,096,355,468
	DISTRIBUTION						
8	5 TOWN POWER DIST PROJECT	94,203,600	(10,002,000)	-	10,082,000	-	74,119,600
9	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF WESTZONE DISTRIBUTION OF THE BPDF	(10,155,500)	10,155,500	-	-	-	-
10	PREPAYMENT METERING PROJECT FOR DISTRIBUTION ZONE COMILLA & MYMENSING	23,665,717	-	-	388,000	-	23,277,717
11	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONI	4,449,583,124	(130,092,324)	424,885,191	61,546,000	-	4,682,829,991
12	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RAJSHAHI	2,654,720,000	160,000,000	400,000,000	15,876,000	-	3,198,844,000
13	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RANGPUR	2,585,472,000	528,346,000	628,000,000	18,180,000	45,536,000	3,678,102,000
14	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT SYLHET	3,445,432,834	160,977,864	680,000,000	-	8,861,600	4,277,549,098
15	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT MYMENSING	1,329,803,525	423,955,676	790,493,427	-	-	2,544,252,628
16	THREE HILL DIST. PDS DEV. PROJECT	1,491,714,400	108,825,600	255,000,000	-	-	1,855,540,000
17	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CUMILLA	1,469,249,138	456,430,862	639,999,992	-	-	2,565,679,992
18	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONI (PHASE-2)	207,760,000	-	799,516,618	-	8,400	1,007,268,218
	Sub-total (Distribution):	17,741,448,838	1,708,597,177	4,617,895,228	106,072,000	54,406,000	23,907,463,243
	GRAND TOTAL (Ongoing Projects)	28,079,201,506	1,872,437,177	4,973,050,643	195,014,000	54,406,000	34,675,269,326
A.	TOTAL :(Compiled & Ongoing)	82,634,065,131	862,834,736	4,973,050,643	3,456,659,732	54,406,000	84,958,884,778
	Add:						
B.	Current Portion	1,219,171,850	(1,872,305,677)	3,232,680,450	3,456,659,732	-	(877,113,109)
C.	Cash Loan from Government	3,483,631,594	-	-	-	-	3,483,631,594
	Total (A+B+C)	87,336,868,575	(1,009,470,941)	8,205,731,093	6,913,319,464	54,406,000	87,565,403,263
	Less:						
	Current Portion	1,999,139,900	-	-	-	-	1,999,139,900
	Transfer to PGCB & APSC	136,129,250	-	-	-	-	136,129,250
	Transfer to PGCB	1,328,200,000	-	-	-	-	1,328,200,000
	Transfer to WZPDCL	0	-	-	-	-	0
	Adjustment as per DOF Note	(48,563,000)	-	-	-	-	(48,563,000)
	Adjustment for opening balance recasting	(14,000,000)	-	-	-	-	(14,000,000)
D.	Sub- Total	3,400,906,150	-	-	-	-	3,400,906,150
	Closing Balance	83,935,962,425	(1,009,470,941)	8,205,731,093	6,913,319,464	54,406,000	84,164,497,112



Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
Opening Balance							
Reversal of Current Maturity	313	302	-	-	-	130,041,832,603	130,041,832,603
Disbursement for the year (Ongoing)	109	302	13,816,094,292	-	-	13,816,094,292	143,857,926,894
Repayment for the year	302	199	16,297,521,255	-	-	16,297,521,255	160,155,448,149
Exchange Rate Loss- Ongoing	109	302	-	16,654,959,395	16,654,959,395	-	143,500,488,754
Exchange Rate Loss- Completed	673	302	93,066,002	-	-	93,066,002	143,593,554,755
Current Maturity	302	313	7,492,306	-	-	7,492,306	143,601,047,061
Transfer To PGSB as per 6th vendor agreement Dated: 10-04-2012	302		-	12,488,143,259	12,488,143,259	-	131,112,903,803
Closing Balance as on 30.06.2021			30,214,173,854	29,143,102,654	29,143,102,654	160,256,006,456	131,112,903,803
Exchange Rate (Gain)/Loss							
Ongoing:							
Generation	109	302	93,066,002	-	-	-	-
Transmission	109	302	-	-	-	-	-
Distribution	109	302	-	-	-	-	-
Total Exchange Loss Chargeable to Development Projects Completed :			93,066,002				
Ongoing:							
Generation	673	302	109,260,587	-	-	-	-
Transmission	673	302	-	-	-	-	-
Distribution	673	302	(101,768,281)	-	-	-	-
Miscellaneous	673	302	-	-	-	-	-
Total Exchange Loss Chargeable to Income Statement			7,492,306				
Total Exchange Loss against Foreign Loan			100,558,307				
IDC							
Ongoing:							
Generation	109	316	1,346,923,722	-	-	-	-
Transmission	109	316	-	-	-	-	-
Distribution	109	316	-	-	-	-	-
Total IDC Chargeable to Development Projects Completed :			1,346,923,722				
Ongoing:							
Generation	671	316	3,025,304,878	-	-	-	-
Transmission	671	316	-	-	-	-	-
Distribution	671	316	389,452,693	-	-	-	-
Miscellaneous	671	316	-	-	-	-	-
Total Interest Chargeable to Income Statement			3,414,757,571				
Total IDC & Interest against Foreign Loan			4,761,681,293				



Loan-wise statement of foreign loan is given as under :
For the Financial Year 2020-21

NOTE -22
Net Outstanding as on 30 June, 2021

Name of the Project	Name of Donor	Currency	Opening Balance as at 30 June, 2020		Disbursement during the year 2020-21				Repayment due for the year 2020-21				Rate of Interest	Evc. Rate As on 30/06/21	Exchange Rate fluctuation in Taka	Net Outstanding as on 30 June, 2021		
			FC	LC	FC	LC	FC	LC	FC	LC	FC	LC				FC		
ADB 1505 BAN (SF)	ADB 1505 BAN (SF)	SDR	1,77,383.50	2,06,71,439.39								0.040	120.79	7.54,376.55	1,57,674.20		1,90,45,167.04	
Feasibility Study For Picking Power Plant	ADB 1505 BAN (SF)	SDR	25,97,012.54	30,26,43,635.84								0.040	120.79	1,10,44,574.94	23,88,555.99		27,88,33,965.05	
Technical Assistance for Compensation to Eligible BPPDB Sta	ADB 1505 BAN (SF)	SDR	27,74,396.04	32,33,15,975.23								0.040	120.79	1,17,98,951.49	24,66,129.79		29,78,79,132.09	
Sub total																		
65 Town Power Distribution Project	ADB 1884 BAN (SF)	USD	57,53,93,534.00	57,53,93,534.00								0.040	84.95	67,73,320.00	57,53,93,534.00		57,53,93,534.00	
66 Town Power Distribution Project	ADB 1885 BAN (SF)	USD	1,58,87,689.00	1,24,96,59,180.55								0.040	84.95	1,58,87,689.00	1,58,87,689.00		1,24,96,59,180.55	
67 Town Power Distribution Project	ADB 1885 BAN (SF)	USD	1,19,04,422.00	1,19,04,422.00								0.040	84.95	1,11,10,931.87	1,11,10,931.87		94,38,61,938.97	
74 MW solar power generation Karanjail & Offgrid Haitya	ADB 2709BAN (SF)	USD	9,81,885.00	79,69,91,130.75								0.040	84.95	86,30,901.49	9,81,885.00		73,56,84,116.80	
Solar Street Lighting Programme in city Corporation	ADB 2709BAN Part B-III	USD	1,61,79,909.72	1,37,44,08,327.81								0.040	84.95	577,71,550.77	1,37,44,08,327.81		1,27,65,31,065.99	
Sub total																		
Grand Total of ADB			6,01,27,285.72	51,07,92,322.91														
Central Zone Reduction Pilot Scheme	JBBC BDP 45	VEN	4,31,127,927.24	5,43,11,27,927.24								0.040	130.52	1,17,90,951.49	5,99,22,917.75		5,17,87,88,585.40	
Greater Chittagong Power Distribution Project Phase-I	JBBC BDP 59	VEN	8,21,63,76,286.37	6,54,43,43,712.09								0.040	130.52	7,82,09,181.67	7,82,09,181.67		6,07,37,250.71	
60 MW Shahjibazar PP	KUIWAIT	KD	21,95,50,034.60	21,95,50,034.60								0.040	283.91	51,32,688.74	7,84,58,011,311.16		6,09,30,49,444.48	
Greater Chittagong POP, Phase-III	K.F. Loan No. 597	KD	7,91,385.47	7,91,385.47								0.040	283.91	51,32,688.74	7,91,385.47		15,72,74,512.23	
Greater Rajshahi Power Distribution Project Phase-II	K.F. Loan No. 582	KD	4,08,893.77	11,34,37,113.14								0.040	283.91	26,51,962.32	2,04,447.06		5,80,44,688.76	
Greater Chittagong Power Distribution Project	K Fund Loan No.751	KD	17,45,757.51	48,43,16,002.42								0.040	283.91	1,13,22,459.48	15,61,933.58		44,34,66,525.76	
Shikabaha 225 MW CAPP Project Fund R23	K Fund Loan No.823	KD	1,321,184,027	3,66,52,979,166.28								0.0200	283.91	4,38,44,016.23	1,32,11,840.27		3,75,09,91,498.73	
Shikabaha 225 MW CAPP Project Fund R23	K Fund Loan No.823	KD	1,61,57,877.02	4,48,25,97,416.44								0.0200	283.91	6,19,51,126.76	1,55,32,238.77		4,40,97,67,227.47	
Grand Total of Kuwait																		
ECA Financing																		
Khulna 330 MW CAPP	EXIM Bank of China (ECA)	USD	3,51,15,546.98	2,98,30,65,715.95	12,39,15,18,741.68							0.035	84.95	18,09,83,925.34	15,37,45,844,57.63		13,10,51,57,486.31	
Shahjibazar 330 MW Combined Cycle	ECA Financing	USD	7,99,80,581.52	15,28,93,50,400.12								0.035	84.95	15,42,69,609.88	13,10,51,57,486.31		5,90,87,35,347.34	
Goradia 365 MW CAPP Project	ECA Financing	USD	7,39,19,753.56	14,77,44,83,063.92								0.035	84.95	15,21,79,784.36	12,92,76,72,683.38		12,50,91,81,963.06	
Barapukuria 275 MW Coal Fired Thermal Power (3rd Unit)	ECA Financing	USD	7,09,94,456.76	14,52,59,79,101.76								0.033	84.95	14,81,95,196.74	12,50,91,81,963.06			
Chargatawatala 100 MW Freshline Power Plant	ECA Financing	USD	3,91,08,156.70	3,32,22,27,911.67								0.035	84.95	11,40,521.42	2,89,81,122,433.80			
Sinoree-supported Finnvea-supported	ECA Financing	USD	3,85,41,681.79	3,01,92,65,868.06								0.022	84.95	6,93,05,16.27	3,41,15,626.06		2,89,81,122,433.80	
Commercial term loan facility	HSBC (ECA Financing)	USD	74,55,258.66	63,33,24,222.76								0.050	84.95	3,10,94,445.81	2,63,38,27,671.56			
Grand Total of ECA Financing			60,69,99,888.99	54,54,77,06,283.24	12,39,15,18,741.68													
HSBC (ECA Financing)																		
Chargatawatala Re-powering 3rd Unit	HSBC (ECA Financing)	USD	762,18,995.10	6,47,48,88,583.75								0.035	84.95	30,60,306.91	59,52,85,46,693.74			
Sinoree-supported	HSBC (ECA Financing)	USD	10,50,90,965.54	8,97,84,47,522.62								0.021	84.95	6,66,49,439.82	5,66,18,69,912.71			
SECV-Supported	HSBC (ECA Financing)	USD	782,86,882.28	6,65,04,68,958.69								0.024	84.95	7,76,19,750.24	5,66,18,69,912.71			
MIGA-Supported	JBBC 10600 (ECA Financing)-J Year	USD	17,35,33,052.00	14,29,90,39,241.70								0.024	84.95	7,02,61,764.29	6,50,37,99,396.88			
Bhuyana 400 MW Unit-3	USAID	USD	30,53,342.00	6,71,26,92,652.00								0.024	84.95	21,57,66,33,194.00	5,90,87,35,347.34			
Karnafuli 3rd Unit.	OEPC Fund-876P	USD	1,88,005.89	1,59,73,648.96								0.040	84.95	28,52,91.28	24,32,12,595.63			
Greater Rajshahi Power Distribution Project Phase-II	Norway	NOK	1,42,93,381.76	1,26,62,04,843.62								0.040	150.42871	1,50,428.71	1,277,89,19.17			
9 Town Power Distribution Project	Italy	EUR	86,72,641.47	84,50,34,432.06								0.040	9.977	95,28,921.06	9,50,70,998.28			
Karnafuli Water Power Plant, Unit-3	IDB	USD	13,471,143.34	11,59,23,23,626.74								103.13	4,93,71,613.34	80,85,512.20	82,56,05,580.37			
Bhulda 225 MW power plant	NDF	EUR	55,08,981.42	53,67,77,528.50								0.050	12.55	12,55,425.74	10,66,58,39,934.85			
10 Town Power Distribution System Development Project	Abu Dhabi 1184	UAE Dir	11,132,425.59	2,58,77,00,915.06								23.25	3,13,61,529.41	51,15,83,721.26	2,49,84,69,849.02			
Shikabaha 225 MW CAPP Project Fund No. 1184	Abu Dhabi 1184	UAE Dir	2,80,87,177.09	2,38,60,05,694.85								23.25	2,71,18,654.09	2,30,37,29,665.20				
Shikabaha 225 MW CAPP Project Fund No. 1148P	Opac Fund 1148	SAR	10,88,82,500.28	4,29,91,491,413.33								22.76	1,13,317.50	18,23,50,000.27	4,15,161,286.21			
Shikabaha 225 MW CAPP Project Fund No. 1575/6	South Fund 1575/6	SAR	9,58,87,316.19	1,23,96,10,158.66								0.040	45,03,17,578.30	10,65,98,350.61	69,17,91,657,486.57			
Ghorabai Re-powering 4th Unit-IDA-5758-BD	IDA-5758-BD	SDR	18,81,48,85,035.12	71,39,19,23,605.47								0.040	10,05,58,307.50	22,36,59,22,068.86	12,57,58,12,232.27			
Grand Total			1,42,39,76,939,016.48	1,42,39,76,939,016.48	16,29,75,21,254.60													
Total of All Loan																		



Note- 31

Loan From Power Sector Development Fund (Code-301B)

Taka- 38,800,898,912

Particulars	Amount
Balance as at July 01, 2020	-
Add :	
Drawn /Transferred in during the year	38,800,898,912
Less :	
Re-payment during the year	38,800,898,912
Balance as at June 30, 2021	38,800,898,912



Note-32

Security Deposit Fund (Consumers) Code-321

Taka-

5,595,729,415

The above amount has been arrived at as follows :

Particulars	Amount
Balance as at July 01, 2020	6,180,033,931
Add :	
Amount deposited during the year	664,779,648
	6,844,813,579
Less :	
Amount refunded	383,053,164
Adjustment for NESCO Vendor Agreement	866,031,000
Balance as at June 30, 2021	5,595,729,415



Note- 33

General Provident Fund/ Contributory Provident Fund

Taka-

10,318,224,334

It represents the amount contributed by the employees toward General Provident Fund (GPF) and Contributory Provident Fund (CPF) and Interest Accrued thereon. The composition and movement are as follows :

Particulars	(Code-355+331+341)		(Code-332+356+317)		Amount
	GPF/ CPF	Interest	GPF/ CPF	Interest	
Balance as at July 01, 2020	4,584,097,806	4,928,095,988			9,512,193,795
Add :					
Amount deposited during the year	1,539,753,697	1,786,660,105			3,326,413,802
Less :					
Amount refunded	1,228,964,290	6,714,756,093			12,838,607,597
Balance as at June 30, 2021	4,894,887,214	5,423,337,120			10,318,224,334



Note-34

Gratuity & Pension Fund

Taka-

13,531,585,217

The above amount has been arrived at as follows :

Particulars	Gratuity & Pension (Code-353&354)	Amount
Balance as at July 01, 2020	13,533,882,565	13,533,882,565
Add :		
Provision during the year	3,593,208,038	3,593,208,038
Less :		
Pension paid during the year	17,127,090,603	17,127,090,603
Balance as at June 30, 2021	13,531,585,217	13,531,585,217



Note-35

Accounts Payable

Taka-

103,889,686,235

This represents amount payable to suppliers for purchase of fuel and other operating materials including amount payable to contractors for services rendered to BPDB.

Particulars	Amount	Amount
Accounts Payable - Contractors & Suppliers (Code-311)		
Balance as at July 01, 2020	87,835,399,594	
Add : Payable during the year	101,592,196,770	
	189,427,596,364	
Less : Payment made during the year	82,002,080,506	
Less : Adjustment made during the year	3,537,754,737	
		103,887,761,121
Accounts Payable - Others (Code-312)		
Balance as at July 01, 2020	79,379,216	
Add : Payable during the year	235,960	
	79,615,176	
Less : Payment made during the year	1,864,833	
Less : Adjustment made during the year	75,825,230	
		1,925,113
Balance as at June 30, 2021		103,889,686,235



Note-36

Payable to Power Sector Development Fund

Taka-

12,792,859,707

This represents amount payable to PSDF by BPDB.

Particulars	Amount	Amount
Accounts Payable - Power Sector Development Fund (Code-311C)		
Balance as at July 01, 2020	-	
Add : Payable during the year	38,478,259,707	
Less : Payment made during the year	38,478,259,707	
	25,685,400,000	
Balance as at June 30, 2021		12,792,859,707



Note-37

Security Deposit Contractors and Suppliers

Taka-

1,676,941,215

Earnest money and security money deposited by the contractors & suppliers and deposit other than works have been shown under this head. Movement of the same is shown below:

Particulars	Security Deposit (Code-322)	Other Deposit (Code-324)	Amount
Balance as at July 01, 2020	1,610,270,883	6,192,353	1,616,463,236
Add :			
Addition for the year	535,112,149	687,466	535,799,615
Less :			
Refunded during the year	474,792,563	6,879,819	2,152,262,851
Balance as at June 30, 2021	1,670,590,469	6,350,746	1,676,941,215



Note- 38

Current Portion of Long Term Liabilities (Code-313)

Taka-

14,810,337,575

It refers to the amount likely to fall due in respect of long term loans within next financial year. Break-down of each category of loan is given below :

Particulars	Amount
Balance as at July 01, 2020	15,914,309,326
Add:	
Government Loan	3,456,659,732
Foreign Loan	12,488,143,259
Less: Repayment	15,944,802,991
Balance as at June 30, 2021	17,048,774,742
	14,810,337,575



Note- 39

Debt Servicing Liabilities for Repayment of Principal (Code-199)

Taka- **85,840,850,391**

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2020			
Add:			
Repayment due for the year	26,445,680,296	58,635,084,904	85,080,765,199
	3,759,598,932	14,922,571,204	18,682,170,136
	30,205,279,228	73,557,656,108	103,762,935,335
Less :			
Repayment	3,446,497,732	14,475,587,212	17,922,084,944
Balance as at June 30, 2021	26,758,781,496	59,082,068,895	85,840,850,391



Note- 39.01

Debt Servicing Liabilities for Repayment of Principal - BPDB (Code-199)

Taka- **63,961,542,609**

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2020	21,910,273,971	42,067,275,336	63,977,549,306
Add:			
Repayment due for the year	3,456,659,732	14,449,418,515	17,906,078,247
Less :			
Repayment	25,366,933,703	56,516,693,850	81,883,627,553
	3,446,497,732	14,475,587,212	17,922,084,944
Balance as at June 30, 2021	21,920,435,971	42,041,106,638	63,961,542,609



Note- 39.02

Debt Servicing Liabilities for Repayment of Principal - PGCB (Code-199A)

Taka- **12,864,291,834**

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2020	3,146,482,075	9,072,821,249	12,219,303,324
Add:			
Repayment due for the year	193,367,800	451,620,710	644,988,510
	3,339,849,875	9,524,441,959	12,864,291,834
Less :			
Repayment	-	-	-
Balance as at June 30, 2021	3,339,849,875	9,524,441,959	12,864,291,834



Note- 39.03

Debt Servicing Liabilities for Repayment of Principal - APSCL (Code-199B)

Taka- **6,882,129,398**

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2020	1,388,924,250	5,362,101,768	6,751,026,018
Add:			
Repayment due for the year	109,571,400	21,531,980	131,103,380
	1,498,495,650	5,383,633,748	6,882,129,398
Less :			
Repayment	-	-	-
Balance as at June 30, 2021	1,498,495,650	5,383,633,748	6,882,129,398



Note- 39.04

Debt Servicing Liabilities for Repayment of Principal - WZPDCL (Code-199C)

Taka- **2,132,886,551**

The above amount refers to the arrears in respect of principal due against foreign loans and local loans. Movement of the above figures is shown below :

Particulars	Govt. Loan	Foreign Loan	Amount
Balance as at July 01, 2020	-	2,132,886,551	2,132,886,551
Add:			
Repayment due for the year	-	-	-
Less :			
Repayment	-	2,132,886,551	2,132,886,551
Balance as at June 30, 2021	-	2,132,886,551	2,132,886,551



Note- 40

Reimbursable Project Aids (RPA) (Code-199)

Taka- 1,024,287,460

It represents the intermediate liability to the Government for meeting local expenditure against reimbursable project aid. On receipts of replenishment from donors the amount of liability is reduced. Movement of the same is given below :

Particulars	Amount
Balance as at July 01, 2020	1,024,287,460
Add : Addition for the year	-
Less : Refunded during the year	1,024,287,460
Balance as at June 30, 2021	1,024,287,460



Note- 41

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

Taka- 72,962,072,794

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
<u>Interest on Debenture :</u>				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
<u>Interest on Foreign Loan (Code-316)</u>				
Completed Projects- Adjustment	25,049,034,365	5,099,404,278	4,009,374,810	26,139,063,834
Ongoing Projects	22,845,417,373	-	675,867,659	22,169,549,714
Total Interest on Foreign Loan	47,894,451,738	5,099,404,278	4,685,242,469	48,308,613,547
<u>Interest on Government Loan (Code-316)</u>				
Completed Projects	3,303,076,000	61,784,220	-	3,364,860,220
Ongoing Projects	21,285,637,938	2,506,187,058	2,503,725,126	21,288,099,870
Total Interest on Government Loan	24,588,713,938	2,567,971,278	2,503,725,126	24,652,960,090
Balance as at June 30, 2021	72,483,664,832	7,667,375,556	7,188,967,595	72,962,072,794



Taka-

60,015,830,958

Note- 41.01 Debt Servicing Liabilities (Interest) (Code-316)-BPDB

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Debenture:				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	15,287,287,413	4,761,681,293	4,009,374,810	16,039,593,896
Ongoing Projects	22,845,417,373	-	675,867,659	22,169,549,714
Total Interest on Foreign Loan	38,132,704,786	4,761,681,293	4,685,242,469	38,209,143,610
Interest on Government Loan (Code-316)				
Completed Projects	518,088,322	-	-	518,088,322
Ongoing Projects	21,285,637,938	2,506,187,058	2,503,725,126	21,288,099,870
Total Interest on Government Loan	21,803,726,260	2,506,187,058	2,503,725,126	21,806,188,192
Balance as at June 30, 2021	59,936,930,202	7,267,868,351	7,188,967,595	60,015,830,958



Note- 41.02 Debt Servicing Liabilities (Interest)- (Code-316-A)- PGCB

Taka-

8,437,756,279

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
<u>Interest on Foreign Loan (Code-316-A)</u>				
Completed Projects- Adjustment	6,463,288,955	115,830,904	-	6,579,119,859
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	6,463,288,955	115,830,904	-	6,579,119,859
<u>Interest on Government Loan (Code-316-A)</u>				
Completed Projects	1,826,200,264	32,436,156	-	1,858,636,420
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	1,826,200,264	32,436,156	-	1,858,636,420
Balance as at June 30, 2021	8,289,489,219	148,267,060	-	8,437,756,279



Note- 41.03 Debt Servicing Liabilities (Interest)- (Code-316-B)-AFSCL

Taka-

2,933,790,337

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Foreign Loan (Code-316-B)				
Completed Projects- Adjustment	2,063,725,253	9,947,503	-	2,073,672,755
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	2,063,725,253	9,947,503	-	2,073,672,755
Interest on Government Loan (Code-316-B)				
Completed Projects	830,769,518	29,348,064	-	860,117,582
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	830,769,518	29,348,064	-	860,117,582
Balance as at June 30, 2021	2,894,494,771	39,295,567	-	2,933,790,337



Note- 41.04 Debt Servicing Liabilities (Interest)-(Code-316-C)- WZPDCL

Taka- 1,574,695,219

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans. The above amount has been arrived at as under :

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Foreign Loan (Code-316-C)				
Completed Projects- Adjustment	1,234,732,745	211,944,579	-	1,446,677,323
Ongoing Projects	-	-	-	-
Total Interest on Foreign Loan	1,234,732,745	211,944,579	-	1,446,677,323
Interest on Government Loan (Code-316-C)				
Completed Projects	128,017,896	-	-	128,017,896
Ongoing Projects	-	-	-	-
Total Interest on Government Loan	128,017,896	-	-	128,017,896
Balance as at June 30, 2021	1,362,750,640	211,944,579	-	1,574,695,219



Note- 42 Interest on Budgetary Support from Govt. (Code: 316 D)

Taka- 95,545,129,760

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Budgetary Support from Govt.	82,597,093,760	12,948,036,000	-	95,545,129,760
Balance as at June 30, 2021	82,597,093,760	12,948,036,000	-	95,545,129,760



Note- 43

Taka-

2,082,237,654

Other Liabilities

It represents various arrears current liabilities for accrued salaries and allowances and other expenditure. The break-up of the above balance is given as under

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Accrued Salaries and Allowances (Code-314)	1,048,595	-	-	1,048,595
Accrued Expenses- Others (Code-315)	1,723,645	-	-	1,723,645
CBA Contribution (Code-325)	1,042,374	2,195,373	2,166,523	1,071,224
Benevolent Fund (Code-342)	11,681,355	23,910,858	18,548,681	17,043,532
Employees Other Salary Deduction (Code-343)	4,099,467	21,198,484	25,795,795	(497,844)
Fund for Employees Honorarium (Code-357)	1,436,993,062	291,537,858	222,184,900	1,506,346,020
Other Liabilities (Code-359)	555,445,526	1,388,678	1,331,721	555,502,483
Deferred Revenue - For Ven. Ele. by Mob Co (Code-393)	-	10,514,350,414	10,514,350,414	-
Balance as at June 30, 2021	2,012,034,024	10,854,581,665	10,784,378,035	2,082,237,654



Details of the above amount is given as under :

Particulars	Debit	Credit
194- Adjustment Accounts	4,974,355,186	-
195- PC Pole Accounts	346,404,599	341,692,807
901- Remittance to Regional Collection Account	51,099,328,999	-
902-Retention Remittances to Regional Collection A/C	-	-
903- Remittance from Local Collection Account	-	51,099,328,999
904-Retention Remittances from LocalCollection A/C	-	-
905- Remittance to Central Bank	44,686,304,997	-
905A-'Remittances to Zonal Central Bank Account.	45,962,065,170	-
906- Remittance from Regional Collection Account	-	44,213,666,356
906A-'Remittances from Regional Collection Account. (To Zonal Central A/C)	-	45,937,304,871
907- Remittance to Regional Account	477,637,096,150	4,698,351,052
907A-'Remittances to Regional & Accounting Office.	12,631,589,767	2,000,000
908- Remittance from Central Bank	277,195,000	478,998,182,892
908A-'Remittances from Zonal Central Bank Account.	2,000,000	12,660,722,181
909- Remittances from Retention Account.	-	-
910 - Remittances to Unit from Retention Account.	-	-
911- Remittances to Zonal Fund.	-	-
912- Remittance- Pension Account	-	-
913- Remittance- Benevolent Fund Account	20,398,090	10,899,445
914- Remittance- Group Insurance	5,732,911	2,914,014
915- Remittance- GPF/ CPF Account	1,288,164,584	867,426,031
916- Clearing Account Local Office	54,293,521,354	54,293,521,354
917- Clearing Account Regional Accounting	5,777,932,140	5,774,654,764
918- Clearing Account Central Office	70,805,218,409	74,078,116,423
918A-'Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies).	10,013,737,026	10,013,737,026
919- Remittance Miscellaneous Collection	52,326,456	52,326,456
920- Remittance to Regional Consumers S/D Account	284,110,304	284,110,304
921- Remittance to Central Bank from Regional Misc. Collection Account	493,906,992	264,629,877
922- Remittance to Central Bank from Regional S/D Account	437,122,006	298,508,446
923- Remittance to PGCB	-	-
924-Clearance From Water Development Board.	104,018,064	104,018,064
925-Clearance From House Building Loan	7,841,947	6,352,619
Total	781,200,370,151	784,002,463,981
Closing Balance as at June 30, 2021		2,802,093,831

Break-up of DPDC ,DESCO, REB, WZPDCL, NESCO & RAO wise sale of energy have been shown in Note-45.01 & 45.02. Consumer category-wise break up of energy sales has been shown below :

Particulars	2020-2021	2019-2020
501.01 Sales-LT-A-Residential	26,749,850,552	24,139,591,114
501.01a Sales-LT-B-Irrigation/Agricultural Pump	647,997,016	562,275,682
501.01b Sales-LT-C1-Small Industry	3,667,278,778	3,324,158,955
501.01c Sales-LT-C2-Construction	326,879,275	330,496,936
501.01d Sales-LT-D1-Education, Religious & Charitable Institution and Hospital	609,456,179	647,036,351
501.01e Sales-LT-D2-Street Light, Water Pump	773,266,218	1,136,024,438
501.01f Sales-LT-D3-Battery Charging Station	1,995,244,178	-
501.01g Sales-LT-E-Commercial & Office	7,276,018,769	8,004,692,211
501.01h Sales-LT-T-Temporary	145,498,471	39,179,360
501.02 Sales-MT-1-Residential	639,240,171	574,473,574
501.02a Sales-MT-2-Commercial & Office	3,695,237,711	3,300,796,506
501.02b Sales-MT-3-Industry	7,250,539,165	6,495,591,189
501.02c Sales-MT-4-Construction	80,444,750	62,941,864
501.02d Sales-MT-5-General	1,492,794,200	1,424,817,084
501.02e Sales-MT-6-Temporary	29,774,184	17,584,357
501.02f Sales-MT-7-Battery Charging Station	-	-
501.02g Sales-MT-8-Irrigation/Agricultural Pump	-	-
501.03 Sales-HT-1-General	357,097,482	337,281,319
501.03a Sales-HT-2-Commercial & Office	621,330,984	492,315,570
501.03b Sales-HT-3-Industry	4,141,959,015	3,977,352,975
501.03c Sales-HT-4-Construction	88,266,781	91,869,507
501.04 Sales-EHT-1-General	9,964,049,083	8,231,862,855
501.04a Sales-EHT-2-General	11,567,491,027	8,210,655,964
501.05 Sales-KCJAL	860,834,223	787,623,289
501.06 Sales-GK Project	148,844,890	125,185,181
501.07 Sales-PGCB	-	-
501.08 Sales-DPDC	62,459,355,954	55,233,270,000
501.08a Sales-REB/PBS	177,448,436,418	143,227,080,000
501.08b Sales-DESCO	37,171,759,420	33,561,230,000
501.08c Sales-WZPDC	19,790,501,522	17,318,540,000
501.08d Sales-NESCO	21,411,316,376	18,461,590,000
501.09 Sales-BPDB's Distribution Zone	-	-
501.10a Sales-Demand Charge	-	-
501.10b Sales-Minimum Charge	-	-
Total Energy Sales	401,410,762,791	340,115,516,283



Particulars	2020-2021	2019-2020
1. Chittagong Electric Supply	19,144,186,906	17,326,161,781
2. P&D Chittagong	11,269,852,495	10,156,042,592
3. Kaptai Electric Supply	204,212,951	206,900,574
4. Comilla	6,900,683,234	6,153,995,086
5. Noakhali	3,131,601,869	2,845,728,440
6. Chandpue Electric Supply	891,125,701	776,373,634
7. Maysmensingh	7,483,281,256	9,309,471,931
8. Shambhuganj	2,798,635,985	-
9. Tangail	3,239,462,400	2,908,779,272
10. Sylhet	5,824,810,604	5,515,484,594
11. Sahjibazar Electric Supply	492,217,803	490,796,434
12. Chapainwabgonj	231,238	-
13. Baghabari	2,948,486	2,712,080
14. Siddirgonj	12,372,077	11,514,859
15. Ghorasal	40,014,816	42,141,005
16. GK Project	148,844,890	125,185,181
17. 132 KV & 230 KV consumer	21,531,540,110	16,442,518,819
18. DPDC	62,459,355,954	55,233,270,000
19. DESCO	37,171,759,420	33,561,230,000
20. WZPDCL	19,790,501,522	17,318,540,000
21. REB	177,448,436,418	143,227,080,000
22. NESCO	21,411,316,376	18,461,590,000
23. Directorate of Finance	13,370,280	-
Total Energy Sales	401,410,762,791	340,115,516,283



Particulars	FY-2020-2021		FY-2019-2020	
	BULK	PDB-OWN	BULK	PDB-OWN
1. Chittagong Electric Supply	-	19,144,186,906	-	17,326,161,781
2. P&D Chittagong	-	11,269,852,495	-	10,156,042,592
3. Kaptai Electric Supply	-	204,212,951	-	206,900,574
4. Comilla	-	6,900,683,234	-	6,153,995,086
5. Noakhali	-	3,131,601,869	-	2,845,728,440
6. Chandpue Electric Supply	-	891,125,701	-	776,373,634
7. Maymensingh	-	7,483,281,256	-	9,309,471,931
8. Shambhuganj	-	2,798,635,985	-	-
9. Tangail	-	3,239,462,400	-	2,908,779,272
10. Sylhet	-	5,824,810,604	-	5,515,484,594
11. Sahjibazar Electric Supply	-	492,217,803	-	490,796,434
12. Capainwabgonj	-	231,238	-	-
13. Baghabari	-	2,948,486	-	2,712,080
14. Siddiringonj	-	12,372,077	-	11,514,859
15. Ghorasal	-	40,014,816	-	42,141,005
16. GK Project	-	148,844,890	-	125,185,181
17. 132 KV & 230 KV consumer	-	21,531,540,110	-	16,442,518,819
18. Directorate of Finance	-	13,370,280	-	-
Sub- Total of RAO's	-	83,129,393,101	-	72,313,806,283
19. REB	177,448,436,418	-	143,227,080,000	-
Total REB	177,448,436,418	83,129,393,101	143,227,080,000	72,313,806,283
20. DPDC	62,459,355,954	-	55,233,270,000	-
21. DESCO	37,171,759,420	-	33,561,230,000	-
22. WZPDCL	19,790,501,522	-	17,318,540,000	-
23. NESCO	21,411,316,376	-	18,461,590,000	-
Sub- Total	140,832,933,271	83,129,393,101	124,574,630,000	72,313,806,283
Total Energy Sales	318,281,369,689	83,129,393,101	267,801,710,000	72,313,806,283



This refers to miscellaneous receipts in addition to sale of energy.
Detailed break-up of those miscellaneous receipts are given below :

Particulars	2020-2021	2019-2020
0.11 Connection & Disconnection Fees	108,828,873	108,480,357
0.12 Late Payment Surcharge / Interest on Consumers Bill	435,976,406	338,287,477
0.13A Interest on Bank Account	2,832,122,708	3,727,531,749
0.13B Interest on Security Deposit	6,440,135	4,942,511
0.13C Interest on Investment	3,339,254,874	3,122,616,651
0.13D Interest on Advances	26,964,734	23,161,807
0.14 Rebate on Govt. Electricity Duty	833,868	-
0.15 Sale of Tender Documents	14,063,910	3,559,552
0.16 House Rent Recovery	28,897,542	27,393,733
0.17 Transport Charge	1,965,122	16,467,870
0.18 Meter Rent / Service Charge	52,526,320	36,358,645
0.18A Transformer Rent	226,370	15,045,732
0.18B Pre-Paid Meter Rent	459,448,062	-
0.19 Sale of Scrap Material	96,149,418	30,477,157
0.19A Miscellaneous Income	1,651,484,512	524,608,244
0.19B Income from Cargo Transfer	1,338,134	1,572,221
0.19C Penalty for Unauthorized Connection	6,118,610	4,868,745
0.19D Rental Income-Land Lease	48,212,672	399,858,070
0.19E Rental Income Building	17,127,511	16,918,394
0.19F Meter Testing Fee	-	-
0.19G Liquidity Damage	3,440,683,028	4,522,276,354
0.19H Dividend Received From PGCB	1,710,147,496	702,892,696
0.19H Dividend Received From DESCO	580,346,434	527,587,668
0.19H Dividend Received From APSCL	457,024,678	396,882,588
0.19H Dividend Received From North West Power Generation	400,000,000	240,000,000
0.19H Dividend Received From EGCB	120,000,000	350,000,000
0.19H Dividend Received From BPDB-RPCL	145,010,702	96,673,801
0.19H Dividend Received From NESCO	999,100	-
0.19I Income From Medical Centre	13,660	26,915
Income Form Sale of PC Pole	309,846,982	-
Closing Balance	16,292,051,858	15,238,488,936



Note- 47- GENERATION EXPENSES

Code No.	Head of Accounts	Operation Expenses Code No. 611	Maintenance Expenses Code No. 612	Total Expenses FY 2020-2021	Total Expenses FY 2019-2020
0.20	Pay of Officers	454,090,020	-	454,090,020	480,371,595
0.21	Pay of Staff	895,969,212	-	895,969,212	888,125,190
0.22	Allowances of Officers	311,122,576	-	311,122,576	325,317,275
0.23	Allowances of Staff	658,800,076	-	658,800,076	656,395,354
0.24	Leave Encasement	49,309,719	-	49,309,719	36,420,689
0.25	Overtime Allowances (Single Rate)	151,995,280	-	151,995,280	146,150,643
0.25a	Overtime Allowances (Double Rate)	601,769,596	-	601,769,596	603,651,407
0.26	Traveling Expenses/Allowances (For Official)	29,906,896	-	29,906,896	104,433,744
0.26a	Traveling Expenses (For Training)	397,855	-	397,855	17,897,072
0.27	Conveyance Charge	1,026,665	-	1,026,665	1,347,305
0.28	House Rent Expenses	-	-	-	238,000
0.29	Medical Expenses	13,872,826	-	13,872,826	12,628,100
0.29a	Washing Expenses	190,292	-	190,292	179,595
0.30	Representation & Entertainment	548,681	-	548,681	640,270
0.31	Bonus for Officers	72,617,089	-	72,617,089	71,875,143
0.31a	Bonus for Staff	151,520,673	-	151,520,673	154,436,745
0.31b	Bangla Nobo Barsho Allowance (For Officers)	8,596,071	-	8,596,071	6,704,893
0.31c	Bangla Nobo Barsho Allowance (For Staff)	14,043,263	-	14,043,263	13,493,345
0.32	Stationary & Printing	14,901,132	-	14,901,132	13,735,163
0.33	Taxes, Licence & Fees	56,640,961	-	56,640,961	37,393,173
0.34	Office Rent	-	-	-	-
0.35	Water Charges	4,592,720	-	4,592,720	5,732,399
0.35a	Electric Charges (Own use)	180,428,316	-	180,428,316	157,978,386
0.35b	Employees Electricity Rebate	155,126,475	-	155,126,475	154,004,224
0.35c	Electricity Rebate - Freedom Fighters	-	-	-	-
0.36	Uniforms & Liveries	12,864,416	-	12,864,416	8,314,768
0.37	Post & Telegram	345,304	-	345,304	334,303
0.37a	Telephone, Telex & Fax	7,056,734	-	7,056,734	6,502,061
0.38	Advertising & Promotion	25,342,874	-	25,342,874	22,438,500
0.39	Audit Fee	-	-	-	-
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	31,850	-	31,850	88,862
0.40	Books & Periodicals	509,472	-	509,472	773,133
0.41	Gas Used for Electricity Generation	14,930,410,030	-	14,930,410,030	17,461,910,978
0.41a	Diesel/Furnace Oil Used for Electricity Generation	7,794,026,985	-	7,794,026,985	6,547,408,197
0.41b	Coal Used for Electricity Generation	7,223,307,604	-	7,223,307,604	10,142,421,367
0.42	Petrol, Diesel & Lubricants Used for Transport	30,467,454	-	30,467,454	36,178,138
0.42a	CNG Used for Vehicle	4,179,337	-	4,179,337	6,802,570
0.43	Petrol, Diesel & Lubricants Used for Other Equipment	129,138,824	-	129,138,824	153,682,261
0.44	Store & Spares Used	272,028,144	-	272,028,144	295,218,668
0.44a	Store & Spares Used - Foreign	-	-	-	-
0.44b	Store & Spares Used - Received from Other Stores	-	-	-	-
0.45	Custom Duties & Sale Tax	807,647,709	-	807,647,709	1,375,623,918
0.45a	Vat	128,610,381	-	128,610,381	163,740,883
0.45b	Vat - For Assets Manufacturing by BPDB	-	-	-	-
0.46	Demurrage & Warfront	-	-	-	-
0.47	Depreciation	16,792,950,243	-	16,792,950,243	16,186,401,317
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	32,161,404	-	32,161,404	25,592,974
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	6,411,112	-	6,411,112	11,714,400
0.52a	Donation to Sick Employees from Benevolent Fund	64,000	-	64,000	4,436,470
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education - Local	318,780	-	318,780	390,500
0.54a	Training & Education - Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	2,794,145	-	2,794,145	4,481,553
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	-	-	-	-
0.56	Board's Contribution to CPF	-	-	-	-
0.57	Board's Contribution to Pension Fund	1,413,796,258	-	1,413,796,258	2,729,387,122
0.58	Leave Encasement on Retirement	84,930,380	-	84,930,380	84,504,075
0.59	Leave Salary & Pension Contribution for Trans. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	-	-	-	-
0.60a	Insurance For Vehicle & other	2,737,662	-	2,737,662	2,699,580
0.60b	Group Insurance Premium	-	-	-	-
0.61	Bank Charge & Commission	4,770,770	-	4,770,770	18,625,486
0.62	Bad debts	-	-	-	-
0.63	Honorarium - Punishment/Reward Scheme or APA	203,704,435	-	203,704,435	278,456,119
0.63a	Honorarium - Other	42,265,648	-	42,265,648	46,939,961
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultant's Fee - Local	710,000	-	710,000	59,147,665
0.65a	Consultant's Expenses - Foreign	277,857,139	-	277,857,139	219,734,170
0.66	Wages for Hired Labour	249,760,380	-	249,760,380	249,142,779
0.66a	Computerization of Commercial Operation	-	-	-	-
0.66b	Service Charge for Collection of Electricity Bill by Mobile Phone Cd	-	-	-	-
0.66c	Contract out - Commercial Operation Activities	-	-	-	-



Code No.	Head of Accounts	Operation Expenses Code No. 611	Maintenance Expenses Code No. 612	Total Expenses FY 2020-2021	Total Expenses FY 2019-2020
0.67	Interest on GPF/CPF	-	-	-	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	73,446,229	73,446,229	60,369,636
0.72	Boiler Plant equipment	-	34,997,797	34,997,797	20,009,846
0.73	Engine & Engine Driven Generators	-	13,430,086	13,430,086	13,508,557
0.74	Generator	-	44,019,832	44,019,832	47,909,112
0.75	Prime Movers	-	11,161,980	11,161,980	22,564,438
0.76	Accessory Electric Equipment	-	2,513,542	2,513,542	3,633,310
0.77	Reservoir, Dams & Waterways	-	11,230,957	11,230,957	5,003,045
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	3,950,376,089	3,950,376,089	3,759,307,336
0.82	Towers and Fixtures	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Overhead Conduct & Devices	-	34,503,838	34,503,838	209,581,596
0.85	Underground Conductors	-	-	-	-
0.86	Line Transformers	-	-	-	-
0.86a	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	-	-	-
0.89	Transportation Equipment	-	34,896,579	34,896,579	26,215,440
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office furniture & Equipment	-	1,125,217	1,125,217	1,072,740
0.91a	Office Equipment (Computer, Monitor & Others)	-	184,752	184,752	93,660
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	-	-	-
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	24,338,085	24,338,085	32,411,040
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy Promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	54,308,665,866	4,236,224,983	58,544,890,849	64,233,922,246



Particulars	FY-2020-2021		FY-2019-2020	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
RPC LTD Mymensingh (210 MW)	1,150,056,632	3,840,313,302	1,289,580,768	4,400,973,182
Haripur Power Ltd.	2,315,379,010	3,878,445,190	2,585,723,830	4,082,364,590
Meghnaghat Power Ltd.	2,276,324,250	6,238,656,026	3,042,188,735	7,702,108,964
Doreen Power Generation & System Ltd.-Feni	160,004,772	459,479,489	141,279,396	415,324,790
Doreen Power Generation & System Ltd.- Tangail	151,198,828	432,331,158	143,404,572	418,599,224
Regent Power Ltd.	157,765,152	463,450,991	156,648,285	459,412,619
Summit Meghnaghat Power Ltd.-Jangalia	258,257,635	941,362,032	208,181,905	732,228,346
Summit Meghnaghat Power Ltd.	1,559,093,909	6,547,648,630	1,232,984,954	6,261,944,337
Midland Power Company Ltd.	294,124,026	930,353,155	267,912,697	875,684,572
Raj Lanka Power Limited	146,308,138	1,806,686,667	80,771,237	1,391,433,185
Baraka Patenga Power Limited	198,921,600	2,363,521,802	133,215,792	1,738,349,397
Digital Power & Associates Ltd.	325,564,002	3,736,039,993	228,469,691	2,686,001,914
Regent Energy & Power Ltd.	591,450,096	1,726,171,586	286,323,365	1,361,023,355
United Power Generation & Distribution	205,400,640	671,909,952	220,248,960	733,501,951
RPCL 52MW Gazipur	112,666,731	1,794,318,893	93,961,416	1,608,591,025
RPCL 25MW Rawjan	68,409,238	932,009,423	33,256,526	721,093,405
Lakdhanvi Bangla Power Ltd.	159,349,441	2,229,819,012	68,975,144	1,435,248,603
ECPV Power Ltd.	190,254,480	2,569,220,856	177,963,288	2,602,765,227
Sinha People Energy Ltd.	21,026,448	812,740,081	87,773,136	1,327,329,508
Aggreko Energy Solution Ltd - Bhola (95MW)	-	-	-	-
ACE Alliance Power Ltd. (149MW) (Summit Gazipur)	791,750,046	8,370,704,611	404,137,440	4,095,794,531
United Ashugang Energy Ltd.	145,638,508	3,206,663,461	342,066,540	3,482,085,887
Summit Bibiyana II Power Company Ltd.	2,455,887,148	6,030,061,928	2,533,405,256	6,195,036,994
Summit Barishal Power Ltd.	218,608,608	3,167,467,899	191,397,120	2,791,433,109
Summit Narayangonj Power Unit II Ltd.	259,501,715	2,969,690,929	96,817,909	1,397,885,741
Doreen Southern Power Limited	237,896,381	2,684,321,524	110,210,738	1,587,720,218
Doreen Northern Power Limited	231,844,112	2,641,124,870	151,070,207	1,867,971,877
Power Pac Motiara - Jamalpur	289,737,408	3,268,082,838	339,610,944	4,114,629,696
Shahjanullah Power Generation Co. Ltd.	102,686,146	354,266,198	133,358,044	460,363,566
CLC Power Company Ltd.	-	-	139,259,482	2,154,540,707
Engreen Solar	3,944,220	63,523,756	3,860,015	62,075,299
Kushiara Power Company Ltd.	1,065,571,452	3,184,203,020	1,148,090,686	3,328,431,877
M/S Banco Energy Generation Ltd.	309,349,044	3,548,402,788	209,990,340	2,517,495,961
Bangla Track Power Company Ltd.	39,585,792	4,185,097,685	5,992,320	3,631,805,621
Bangla Track Power Company Ltd. (Unit-2)	122,851,008	3,855,255,637	78,702,240	3,093,031,604
Aggreko Energy Solution Ltd. - Aorahati (100MW)	37,076,045	2,377,751,737	6,040,888	1,881,430,202
Aggreko Energy Solution Ltd. - Bhahmangoan (100MW)	28,478,637	2,164,581,074	4,676,090	1,844,846,730
Sub-Total	16,681,961,295	94,445,678,191	16,377,549,955	85,460,557,814



Particulars	FY-2020-2021		FY-2019-2020	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
Sub-Total	16,681,961,295	94,445,678,191	16,377,549,955	85,460,557,814
APR Energy 300MW	72,053,121	6,405,636,446	3,448,215	5,446,696,116
United Mymensingh Power Ltd. (200MW)	1,019,821,200	11,669,327,634	507,801,840	6,075,281,810
Technaf Solartech Energy Ltd. (20MW)	33,438,191	394,598,682	36,027,726	423,055,479
Acron Infrastructure Service Ltd. (Unit-3)	610,561,267	6,065,069,101	329,174,995	3,710,075,142
Sembcorp NWPC Ltd. - Sirajgonj (282MW)	2,945,236,563	9,029,761,730	3,047,637,942	9,193,002,080
Paramount BTrac Energy Ltd. - Sirajgonj	21,514,556	3,887,016,999	3,756,087	3,546,541,105
Orion Power Rupsha Ltd. - Khulna (105MW)	361,167,408	4,586,519,321	186,785,520	3,018,423,032
Desh Energy Chandpur Power Company Ltd.	535,499,933	7,266,737,367	352,369,138	5,811,857,467
Midland East Power Company Ltd.	410,347,432	5,106,156,835	196,073,411	3,988,343,214
Baraka Shikalbaha Power Ltd. (105MW)	159,651,421	2,774,600,010	99,169,409	2,184,396,966
Confidence Power Ltd. - Rangpur	494,399,990	5,671,576,724	283,390,147	3,615,280,274
Confidence Power Ltd. (Unit-1)	468,193,056	5,469,183,763	199,459,584	2,189,153,968
Confidence Power Ltd. (Unit-2) - Bogra	447,810,720	5,606,954,875	223,190,976	3,596,109,041
United Jamalpur 200MW	538,471,740	6,669,811,635	435,503,268	5,345,969,591
Sympa Solar Power Limited	11,268,182	124,366,922	11,029,586	121,571,385
RPCL - Gazipur (105MW)	372,311,616	4,561,729,240	287,819,928	4,018,991,023
United - Anawara (300MW)	1,195,998,078	13,588,011,751	810,582,644	10,113,893,939
Zodiac Power Ctg. Ltd.	276,762,524	3,085,394,329	36,177,063	922,527,587
Karnaphuli Power Ltd.	85,058,900	2,177,111,311	40,597,792	1,563,611,789
Lanka Power Limited - Feni	193,243,406	2,993,516,085	34,679,849	1,082,818,157
HF Power Company Limited	551,060,311	5,951,666,116	115,725,246	1,559,483,281
Bangladesh -China Power Company (Pvt.) Ltd. 1320MW	3,811,921,991	32,764,848,584	831,938,472	5,215,734,878
Manikgonj Power Generations Limited (162MW)	344,555,626	4,667,375,064	-	-
HDFC SinPower Ltd. (50MW)	61,439,464	883,676,770	-	-
Anilma Energy Limited (116MW)	123,670,544	1,768,065,136	-	-
United Payra (150MW)	33,419,172	1,077,171,595	-	-
Spectra Solar Park	20,066,259	207,814,734	-	-
Tangail Palli Power Generation Ltd. (22MW)	71,669,647	890,544,548	-	-
Nutan Bidyut (Bangladesh) Ltd. (220MW)	160,931,128	284,039,503	-	-
Bhairab Power Limited (54.50MW)	70,305,840	877,217,319	-	-
Acron Infrastructure Services Ltd. Unit-2	687,711,168	7,359,103,192	186,554,976	1,003,595,519
Orion Power Sonargaon Ltd.	451,901,664	5,095,211,408	10,829,376	94,757,040
Summit Gazipur II Power Ltd. - Koddra (300MW)	1,280,252,848	13,968,072,079	365,298,295	5,888,119,002
Balance as at June 30, 2021	34,603,676,263	277,373,564,998	25,012,571,440	175,189,846,701



Particulars	FY-2020-2021		FY-2019-2020	
	Unit Kwh	Amount: In Tk.	Unit Kwh	Amount In Tk.
NVFN Ltd. - India 250 MW	1,753,307,564	5,479,226,567	1,720,991,506	5,519,165,342
NVFN Ltd. - India 160 MW (Tripura)	1,028,817,960	7,420,242,117	1,005,185,656	7,633,343,637
NVFN Ltd. - India 300 MW	2,539,050,000	14,200,174,815	1,700,740,025	10,912,458,117
Power Grid Corporation of India - 250MW	-	993,616,464	-	714,415,237
Power Grid Corporation of India - 160MW	-	179,663,490	-	183,742,973
PTC India Ltd. 200 MW	1,023,539,479	6,950,960,102	902,021,075	6,199,398,155
Sembcorp Energy India Ltd. 250MW	1,784,173,570	11,905,260,924	1,360,269,293	9,008,773,219
Balance as at June 30, 2021	8,128,888,573	47,129,144,480	6,689,207,555	40,171,296,679



Particulars	FY-2020-2021		FY-2019-2020	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
BARKATULLAH ELECTRO DYNAMICS LTD.	353,071,710	1,101,899,564	284,768,958	952,112,505
SHAHJIBAZAR POWER CO. LTD.	605,484,672	2,039,822,897	440,516,616	1,792,127,676
DESH CAMBRIDGE, KUMERGOAN	61,412,951	235,977,144	64,287,123	236,886,291
ENERGYPRIMA, KUMERGOAN	-	-	136,384,360	516,341,479
ENERGYPRIMA, SHAHJIBAZAR	-	-	115,908,741	441,313,171
ENERGYPRIMA, FENCHUGONJ	208,743,147	681,674,489	307,712,992	1,112,358,546
ENERGYPRIMA, BOGRA	27,878,796	96,666,127	78,662,952	283,738,154
VENTURE ENERGY, BHOLA	199,537,974	796,370,803	172,416,822	684,018,417
SUMMIT NARAYANGONJ POWER LTD.	353,336,328	3,436,136,533	223,216,584	2,658,477,107
MAX POWER LTD.-GHORASAL	102,449,279	811,772,815	151,850,141	1,561,450,593
KPCL -UNIT-2	433,646,409	4,998,784,772	280,086,325	3,907,312,120
KHANIAHAN ALI POWER LTD.	92,282,785	1,363,243,262	91,546,622	1,466,836,454
IFELCONSORTIUM & ASSOCIATES	270,990,720	3,813,956,693	193,301,761	2,815,677,934
ENERGIS POWER CORPORATION LTD.	-	-	7,500,072	122,021,384
PRECISION ENERGY LTD.	208,806,744	1,091,909,673	218,732,592	1,106,804,428
DUTCH BANGLA POWER & ASSOCIATES LTD.	366,362,581	4,588,701,719	188,221,250	2,785,839,895
ACRON INFRASTRUCTURE SERVICE LTD.	189,942,210	3,132,864,948	90,292,560	2,246,199,780
AMNURA(SINHA POWER GENERATION)	32,172,109	108,212,126	109,202,080	1,412,855,301
POWER PAC MUTIARA KERANIGONJ	217,866,024	1,792,998,493	52,371,672	1,923,586,409
NORTHERN POWER	21,344,414	224,115,126	69,379,654	1,351,484,542
AGGREKO INTERNATIONAL LTD.-BHOLA (95 MW)	559,103,805	2,310,334,606	445,528,501	2,207,102,989
GBB POWER LTD.	167,490,216	656,939,574	133,166,952	579,797,403
Balance as at June 30, 2021	4,471,922,874	33,282,381,364	3,855,055,330	32,164,342,577



Particulars	FY-2020-2021		FY-2019-2020	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APSC (Except New 573 MW)	711,938,656.00	3,725,662,841.17	871,733,180	3,992,507,875
APSC (New 50 MW)	184,795,542.00	439,275,907.53	244,146,276	533,228,573
APSC (225 MW)	1,574,330,675.15	5,139,666,300.60	1,480,504,353	5,104,811,743
APSC (450 MW) South	1,955,572,989.00	7,571,323,433.92	2,350,523,007	8,671,643,247
APSC (450 MW) North	2,088,923,728.80	5,900,126,978.17	2,458,470,544	6,666,202,866
SBU HARIPUR	-	247,733,903.00	-	278,186,638
EGCB Ltd (210X2)MW	563,946,120.00	2,694,566,404.47	278,915,352	2,263,261,009
EGCB Ltd (412)MW	1,803,485,796.00	5,421,654,625.36	2,783,382,126	6,122,051,191
EGCB Ltd (360)MW	1,039,616,357.05	3,656,399,174.57	926,684,819	3,260,352,289
North West Power Gen (NWPGL)- Sirajgonj	216,329,489.91	2,382,001,458.65	1,251,820,331	3,962,775,220
North West Power Gen (NWPGL)- Sirajgonj (Unit - 2)	1,135,656,573.17	4,351,973,694.99	659,693,652	4,066,747,219
North West Power Gen (NWPGL)- Sirajgonj (Unit - 3)	1,447,005,460.82	4,890,841,676.03	1,246,030,415	4,356,240,963
North West Power Gen (NWPGL)- Khulna	279,080,307.64	7,770,389,922.78	6,755,128	3,602,950,417
North West Power Gen (NWPGL)- Bheramara	2,706,234,737.52	7,636,097,844.26	2,315,525,576	6,376,468,917
North West Power Gen (NWPGL)- Madhumati	11,607,408.00	1,485,423,700.45	216,337,824	3,427,103,611
BPDB RPCL PowerGen Ltd.	387,788,702.60	5,857,190,238.82	175,337,452	4,032,187,505
Balance as at June 30, 2021	16,106,312,543.66	69,170,328,104.77	17,265,860,037	66,716,719,282



Note- 52

Transmission Expenses

Taka-

2,438,939,736

Wheeling Charges paid to PGCB is shown below :

Particulars	2020-2021	2019-2020
Wheeling Charges to PGCB	2,438,939,736	2,319,940,994
Closing Balance	2,438,939,736	2,319,940,994



Note- 53 DISTRIBUTION EXPENSES

Code No.	Head of Accounts	Operation Expenses Code No. 631	Maintenance Expenses Code No. 632	Total Expenses FY 2020-2021	Total Expenses FY 2019-2020
0.20	Pay of Officers	249,930,965	-	249,930,965	293,404,954
0.21	Pay of Staff	722,902,159	-	722,902,159	729,592,858
0.22	Allowances of Officers	110,789,453	-	110,789,453	131,159,332
0.23	Allowances of Staff	441,638,040	-	441,638,040	446,837,781
0.24	Leave Encasement	33,334,534	-	33,334,534	31,989,267
0.25	Overtime Allowances (Single Rate)	121,389,821	-	121,389,821	120,277,933
0.25a	Overtime Allowances (Double Rate)	433,455,670	-	433,455,670	426,899,477
0.26	Traveling Expenses/Allowances (For Official)	69,994,030	-	69,994,030	103,132,821
0.26a	Traveling Expenses (For Training)	765,546	-	765,546	1,669,790
0.27	Conveyance Charge	4,940,007	-	4,940,007	3,712,176
0.28	House Rent Expenses	-	-	-	1,613,328
0.29	Medical Expenses	5,520,993	-	5,520,993	8,102,133
0.29a	Washing Expenses	225,335	-	225,335	214,408
0.30	Representation & Entertainment	8,118	-	8,118	53,019
0.31	Bonus for Officers	43,432,656	-	43,432,656	44,664,154
0.31a	Bonus for Staff	122,000,174	-	122,000,174	120,751,670
0.31b	Bangla Nobo Barsho Allowance (For Officers)	4,436,438	-	4,436,438	4,913,087
0.31c	Bangla Nobo Barsho Allowance (For Staff)	11,206,819	-	11,206,819	12,522,409
0.32	Stationary & Printing	60,007,880	-	60,007,880	52,623,382
0.33	Taxes, Licence & Fees	15,175,210	-	15,175,210	15,968,428
0.34	Office Rent	5,084,448	-	5,084,448	4,921,110
0.35	Water Charges	991,478	-	991,478	1,228,013
0.35a	Electric Charges (Own use)	121,376,909	-	121,376,909	112,187,603
0.35b	Employees Electricity Rebate	120,593,046	-	120,593,046	121,493,472
0.35c	Electricity Rebate - Freedom Fighters	4,089,874	-	4,089,874	2,845,909
0.36	Uniforms & Liveries	7,160,887	-	7,160,887	7,639,335
0.37	Post & Telegram	2,701,191	-	2,701,191	1,050,075
0.37a	Telephone, Telex & Fax	12,226,569	-	12,226,569	8,732,248
0.38	Advertising & Promotion	32,064,065	-	32,064,065	26,646,959
0.39	Audit Fee	-	-	-	12,541,970
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	5,317,635	-	5,317,635	5,391,208
0.40	Books & Periodicals	398,989	-	398,989	408,153
0.41	Gas Used for Electricity Generation	-	-	-	-
0.41a	Diesel/Furnace Oil Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Petrol, Diesel & Lubricants Used for Transport	112,798,640	-	112,798,640	110,756,068
0.42a	CNG Used for Vehicle	5,036,827	-	5,036,827	2,543,980
0.43	Petrol, Diesel & Lubricants Used for Other Equipment	-	-	-	-
0.44	Store & Spares Used	118,058,892	-	118,058,892	80,963,226
0.44a	Store & Spares Used - Foreign	-	-	-	-
0.44b	Store & Spares Used - Received from Other Stores	-	-	-	-
0.45	Custom Duties & Sale Tax	68,284,382	-	68,284,382	461,991,460
0.45a	Vat	-	-	-	-
0.45b	Vat - For Assets Manufacturing by BPDB	-	-	-	-
0.46	Demurrage & Warfront	-	-	-	-
0.47	Depreciation	6,455,966,386	-	6,455,966,386	6,319,132,725
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	94,429,579	-	94,429,579	101,675,527
0.50	Workmen Compensation	1,488,286	-	1,488,286	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	-	-	-	19,653,500
0.52a	Donation to Sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education - Local	-	-	-	28,000
0.54a	Training & Education - Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	2,395,478	-	2,395,478	1,559,170
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	273,015	-	273,015	-
0.56	Board's Contribution to CPF	-	-	-	-
0.57	Board's Contribution to Pension Fund	985,486,838	-	985,486,838	1,193,600,821
0.58	Leave Encasement on Retirement	93,331,243	-	93,331,243	81,969,763
0.59	Leave Salary & Pension Contribution for Trans. Govt. Employees	-	-	-	76,853
0.60	Insurance (For Goods & Property)	-	-	-	-
0.60a	Insurance For Vehicle & other	944,856	-	944,856	839,403
0.60b	Group Insurance Premium	-	-	-	-
0.61	Bank Charge & Commission	63,947,785	-	63,947,785	55,571,112
0.62	Bad debts	-	-	-	-
0.63	Honorarium - Punishment/Reward Scheme or APA	117,637,789	-	117,637,789	216,444,773
0.63a	Honorarium - Other	8,287,348	-	8,287,348	3,816,171
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultant's Fee - Local	12,165,746	-	12,165,746	18,095,505
0.65a	Consultant's Expenses - Foreign	5,215,316	-	5,215,316	6,913,906
0.66	Wages for Hired Labour	237,668,038	-	237,668,038	211,076,777
0.66a	Computerization of Commercial Operation	1,150,086	-	1,150,086	-
0.66b	Service Charge for Collection of Electricity Bill by Mobile Phone Cd	-	-	-	-
0.66c	Contract out - Commercial Operation Activities	-	-	-	-



Code No.	Head of Accounts	Operation Expenses Code No. 631	Maintenance Expenses Code No. 632	Total Expenses FY 2020-2021	Total Expenses FY 2019-2020
0.67	Interest on GPF/CPF	280,974	-	280,974	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	7,900	7,900	-
0.71	Structure & Improvement	-	90,080,235	90,080,235	73,073,076
0.72	Boiler Plant equipment	-	-	-	-
0.73	Engine & Engine Driven Generators	-	-	-	-
0.74	Generator	-	-	-	-
0.75	Prime Movers	-	-	-	-
0.76	Accessory Electric Equipment	-	-	-	1,253,400,200
0.77	Reservoir, Dams & Waterways	-	-	-	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	8,800	8,800	-
0.81	Station Equipment	-	4,024,200	4,024,200	2,001,367
0.82	Towers and Fixtures	-	635,477	635,477	-
0.83	Poles & Fixtures	-	973,697	973,697	1,678,324
0.84	Overhead Conduct & Devices	-	481,359,441	481,359,441	377,780,087
0.85	Underground Conductors	-	-	-	-
0.86	Line Transformers	-	14,346	14,346	7,752,316
0.86a	Transformer Manufacturing	-	71,050	71,050	95,640
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	455,115	455,115	-
0.89	Transportation Equipment	-	83,157,704	83,157,704	76,228,937
0.90	Heavy & Other Power Operated Equipment's	-	20,273	20,273	-
0.91	Office furniture & Equipment	-	5,086,247	5,086,247	4,698,491
0.91a	Office Equipment (Computer, Monitor & Others)	-	990	990	-
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	2,359,796	2,359,796	1,634,464
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	393,513	393,513	289,759
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy Promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	11,148,006,440	668,648,784	11,816,655,224	13,540,529,860



NOTE- 54 GENERAL & ADMINSTRATIVE EXPENSES

Code No.	Head of Accounts	Operation Expenses Code No. 651	Maintenance Expenses Code No. 652	Total Expenses FY 2020-2021	Total Expenses FY 2019-2020
0.20	Pay of Officers	401,714,853	-	401,714,853	439,937,516
0.21	Pay of Staff	349,469,091	-	349,469,091	356,200,744
0.22	Allowances of Officers	200,245,072	-	200,245,072	209,723,801
0.23	Allowances of Staff	219,877,092	-	219,877,092	224,641,605
0.24	Leave Encasement	32,453,223	-	32,453,223	22,147,853
0.25	Overtime Allowances (Single Rate)	52,114,010	-	52,114,010	50,062,214
0.25a	Overtime Allowances (Double Rate)	121,191,970	-	121,191,970	119,392,717
0.26	Traveling Expenses/Allowances (For Official)	33,869,377	-	33,869,377	75,549,135
0.26a	Traveling Expenses (For Training)	1,166,762	-	1,166,762	10,476,110
0.27	Conveyance Charge	5,078,829	-	5,078,829	5,480,174
0.28	House Rent Expenses	-	-	-	-
0.29	Medical Expenses	4,974,376	-	4,974,376	4,243,658
0.29a	Washing Expenses	115,834	-	115,834	690,536
0.30	Representation & Entertainment	7,102,250	-	7,102,250	7,096,837
0.31	Bonus for Officers	67,732,660	-	67,732,660	58,108,665
0.31a	Bonus for Staff	62,471,534	-	62,471,534	64,514,477
0.31b	Bangla Nobo Barsho Allowance (For Officers)	6,730,540	-	6,730,540	6,416,621
0.31c	Bangla Nobo Barsho Allowance (For Staff)	5,685,618	-	5,685,618	5,821,424
0.32	Stationary & Printing	47,241,403	-	47,241,403	41,251,988
0.33	Taxes, Licence & Fees	66,755,645	-	66,755,645	30,416,999
0.34	Office Rent	2,505,011	-	2,505,011	2,474,466
0.35	Water Charges	27,019,150	-	27,019,150	8,029,000
0.35a	Electric Charges (Own use)	50,520,531	-	50,520,531	39,223,693
0.35b	Employees Electricity Rebate	70,520,865	-	70,520,865	71,202,937
0.35c	Electricity Rebate - Freedom Fighters	-	-	-	-
0.36	Uniforms & Liveries	3,218,315	-	3,218,315	1,995,331
0.37	Post & Telegram	1,355,968	-	1,355,968	1,361,716
0.37a	Telephone, Telex & Fax	5,359,279	-	5,359,279	4,914,347
0.38	Advertising & Promotion	50,873,479	-	50,873,479	75,818,501
0.39	Audit Fee	1,920,000	-	1,920,000	1,853,608
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	6,022,442	-	6,022,442	9,088,945
0.40	Books & Periodicals	939,231	-	939,231	808,490
0.41	Gas Used for Electricity Generation	-	-	-	-
0.41a	Diesel/Fumece Oil Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Petrol, Diesel & Lubricants Used for Transport	62,108,021	-	62,108,021	55,222,905
0.42a	CNG Used for Vehicle	4,732,927	-	4,732,927	3,288,365
0.43	Petrol, Diesel & Lubricants Used for Other Equipment	-	-	-	-
0.44	Store & Spares Used	16,885,506	-	16,885,506	14,258,010
0.44a	Store & Spares Used - Foreign	-	-	-	-
0.44b	Store & Spares Used - Received from Other Stores	-	-	-	-
0.45	Custom Duties & Sale Tax	-	-	-	-
0.45a	Vat	-	-	-	-
0.45b	Vat - For Assets Manufacturing by BPDB	-	-	-	-
0.46	Demurrage & Warfront	-	-	-	-
0.47	Depreciation	616,368,002	-	616,368,002	572,487,208
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	82,985	-	82,985	123,681
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	1,892,490	-	1,892,490	3,827,655
0.52a	Donation to Sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education - Local	89,705,631	-	89,705,631	80,179,463
0.54a	Training & Education - Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	2,210,452	-	2,210,452	24,072,365
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	12,514,970	-	12,514,970	-
0.56	Board's Contribution to CPF	-	-	-	-
0.57	Board's Contribution to Pension Fund	972,299,245	-	972,299,245	980,592,974
0.58	Leave Encasement on Retirement	93,827,216	-	93,827,216	73,965,542
0.59	Leave Salary & Pension Contribution for Trans. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	1,346,814	-	1,346,814	7,045,085
0.60a	Insurance For Vehicle & other	2,753,588	-	2,753,588	1,708,960
0.60b	Group Insurance Premium	34,172,716	-	34,172,716	9,000,000
0.61	Bank Charge & Commission	18,097,383	-	18,097,383	103,282,945
0.62	Bad debts	-	-	-	-
0.63	Honorarium - Punishment/Reward Scheme or APA	119,774,659	-	119,774,659	144,044,375
0.63a	Honorarium - Other	53,897,772	-	53,897,772	15,046,631
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	332,327	-	332,327	285,093
0.64b	Store Maintenance	-	-	-	-
0.65	Consultant's Fee - Local	19,674,198	-	19,674,198	4,286,456
0.65a	Consultant's Expenses - Foreign	43,178,945	-	43,178,945	36,882,230
0.66	Wages for Hired Labour	73,658,036	-	73,658,036	67,814,617
0.66a	Computerization of Commercial Operation	112,862,262	-	112,862,262	122,935,190
0.66b	Service Charge for Collection of Electricity Bill by Mobile Phone Cd	7,562,976	-	7,562,976	-
0.66c	Contract out - Commercial Operation Activities	-	-	-	-



Code No.	Head of Accounts	Operation Expenses Code No. 651	Maintenance Expenses Code No. 652	Total Expenses FY 2020-2021	Total Expenses FY 2019-2020
0.67	Interest on GPF/CPF	260,279	-	260,279	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	11,853,781	11,853,781	-
0.71	Structure & Improvement	-	194,982,968	194,982,968	195,894,823
0.72	Boiler Plant equipment	-	-	-	-
0.73	Engine & Engine Driven Generators	-	10,010	10,010	-
0.74	Generator	-	2,470	2,470	-
0.75	Prime Movers	-	-	-	-
0.76	Accessory Electric Equipment	-	479,049	479,049	-
0.77	Reservoir, Dams & Waterways	-	57,807	57,807	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	404,270	404,270	-
0.82	Towers and Fixtures	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Overhead Conduct & Devices	-	9,274,041	9,274,041	662,650
0.85	Underground Conductors	-	-	-	-
0.36	Line Transformers	-	1,690,457	1,690,457	-
0.86a	Transformer Manufacturing	-	-	-	-
0.87	Street Lighting and Signal Systems	-	-	-	-
0.88	Meter	-	26,253,950	26,253,950	-
0.89	Transportation Equipment	-	72,586,144	72,586,144	60,499,673
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office furniture & Equipment	-	6,177,991	6,177,991	5,745,105
0.91a	Office Equipment (Computer, Monitor & Others)	-	66,242	66,242	45,820
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	1,359,131	1,359,131	1,352,296
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	2,016,852	2,016,852	1,386,247
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy Promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	4,266,443,811	327,215,162	4,593,658,973	4,534,880,470



Note- 55

Financing and Other Charges

Taka-

6,045,228,369

It includes interest expenses on all loans and borrowings against projects in operation.
Loan category wise break up of this item is given below :

Particulars	2020-2021	2019-2020
Interest on Foreign Loan (Code-671)	3,414,757,571	4,755,273,934
Interest on Government Loan (Code-672)	1,636,168,012	1,732,352,741
Interest on Loan From Power Sector Development Fund (Code-672B)	-	-
Interest on GPF & CPF (Code-675)	994,302,786	828,160,698
Interest on Bank O/D/ LTR Short Term Loan (Code-676)	-	-
Closing Balance	6,045,228,369	7,315,787,374



Note- 56

Interest Expenses on Budegetary Support From Govt.

Taka-

12,948,036,000

Particulars	2020-2021	2019-2020
Interest on Budgetary Support From Govt. (Code-672a)	12,948,036,000	12,948,036,000
Closing Balance	12,948,036,000	12,948,036,000



Note- 57

Loss/(Gain) due to Exchange Rate Fluctuation

Taka-

7,492,306

Generation, Distribution and Miscellaneous wise ERF is shown below :

Particulars	2020-2021	2019-2020
Generation	109,260,587	441,007,248
Distribution	(101,768,281)	43,793,954
Miscellaneous	-	-
Closing Balance	7,492,306	484,801,202

Projects wise detail calculation is shown in Note-30



Note- 58

Assets Insurance Fund

Taka-

70,000,000

Particulars	Taka-	
	2020-2021	2019-2020
Assets Insurance Fund	70,000,000	70,000,000
GRAND TOTAL	70,000,000	70,000,000



Note- 59

PROVISION FOR POWER SECTOR DEVELOPMENT FUND

11,447,270,614

Taka-

Power Sector Development Fund is shown below :

Particulars	2020-2021	2019-2020
Provision for Power Sector Development Fund is made @ 0.15/kwh	11,447,270,614	10,150,170,000
Closing Balance	11,447,270,614	10,150,170,000

76,315,137,428



Note-60

Gain on Sale of Shares

Taka-

(2,073,599,682)

Particulars	2020-2021	2019-2020
Gain on Sale of Shares (Against sale of 52,551,289 Nos of PGCB share)	(2,073,599,682)	-
Closing Balance	(2,073,599,682)	-



Note-61

Subsidy From Government

Taka- (117,779,100,000)

It refers to the amount received/receivable from government as subsidy in a financial year. From the financial year 2020-2021 the subsidy from Government has been reorded on actual basis.

Particulars	Taka-	
	2020-2021	2019-2020
Subsidy From Government	(117,779,100,000)	(74,394,400,000)
Closing Balance	(117,779,100,000)	(74,394,400,000)



Note-62

Income Tax (TDS)

Taka-

1,395,169,278

Tax deducted at source in the financial year charged to profit or loss statement

Particulars	2020-2021	2019-2020
Income Tax (TDS)	1,395,169,278	-
Closing Balance	1,395,169,278	-



The above amount pertains to the rectification of the errors and omission made in recording transactions in the preceding years. Detailed break-up is as follows :

Particulars	Name of RAO/RAC/Project	Debit	Credit
Revenue :			
	Directorate of Finance	4,563,497,271	30,703,576,842
	New Shantahar 50 MW	-	-
	Sylhet 150 MW	-	-
	Bera 70 MW	-	-
	Baghabari 50 MW	-	-
	Baghabari 171 MW	-	-
	Barishal GT	2,050	-
	Bhola 225MW CCPP	684,646	-
	RAO, Tangail	-	986,288
	RAO, Noakhali	-	117,093
	Hatia Diesel	-	958,694
	Shahajibazar 330MW	-	436,301
	RAO, Mymensingh	-	660,111
	Khulna P/S	-	-
	Faridpure P/S	-	-
	C&M Khulna	4,363,351	-
	Jessor E/A	-	-
	COOAC	14,401	-
	CPAAC	8,100	57,639
	Total Revenue	4,568,569,820	30,706,792,968
Overhead :			
	RAO, CES	-	-
	RAO, Bhola	-	-
	RAO, P&CO	-	-
	RAO, Shahjibazar	-	134,376
	RAO, COOAC	19,332,563	-
	Total Overhead	19,332,563	134,376
Development :			
	Bibiyana-400MW(South)	-	-
	CPAAC	-	-
	Ghorashal 3th unit Re-powering Project	-	48,000
	Land Acquisition for Moheshkhali Power	-	-
	Power Dist. Dev. Proj. Rangpur	-	-
	Total Development	-	48,000
	Total Revenue+Overhead+Development	4,587,902,383	30,706,975,344
Adjustment : For Round-up of Maintenance Development Fund		1	3,613,579,967
Trustee Board		-	-
Balance as at June 30, 2021			29,732,652,927



