

PRIVATE & CONFIDENTIAL  
AUDITORS' REPORT AND ACCOUNTS  
(GENERATION & BULK)



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 (Generation & Bulk)**, 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, 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 **BPDBs** 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 on 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 charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
K. M. ALAM & CO.  
Chartered Accountants

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants



**Dated : Dhaka**  
November 03, 2021



BANGLADESH POWER DEVELOPMENT BOARD  
(GENERATION & BULK)  
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
<b>NON-CURRENT ASSETS</b>			
UTILITY PLANT IN SERVICE	3	691,142,586,265	649,953,139,193
LESS : ACCUMULATED DEPRECIATION	4	226,979,005,446	209,646,268,523
<b>WRITTEN DOWN VALUE</b>	5	<b>464,163,580,819</b>	<b>440,306,870,670</b>
PROJECT - IN - PROGRESS	6	108,261,819,859	119,534,752,260
INVESTMENT IN SHARES	7	30,873,543,133	28,334,943,451
<b>TOTAL NON-CURRENT ASSETS</b>		<b>603,298,943,811</b>	<b>588,176,566,381</b>
<b>CURRENT ASSETS</b>			
INVESTMENT	8	29,839,693,880	62,033,307,849
CASH IN HAND & AT BANK	9	29,059,584,773	51,483,453,404
ACCOUNTS RECEIVABLE - TRADE	10	93,536,715,416	88,145,759,658
ACCOUNTS RECEIVABLE - BULK	11	38,163,790,511	52,591,372,994
ACCOUNTS RECEIVABLE - OTHERS	12	68,543,286,732	26,003,232,615
LOAN/ ADVANCE TO GOVERNMENT	13	40,000,000,000	20,000,000,000
ADVANCE TO CONTRACTORS & SUPPLIERS	14	3,323,389,062	4,558,060,242
ADVANCE TO EMPLOYEES	15	1,270,414,742	1,168,300,755
STOCK & STORES	16	33,082,774,260	33,083,684,998
SECURITY DEPOSIT TO OTHER UTILITIES	17	622,339,178	736,406,865
INCOME TAX DEDUCTION AT SOURCE	18	5,987,392,516	5,987,392,516
<b>TOTAL CURRENT ASSETS</b>		<b>343,429,381,070</b>	<b>345,790,971,896</b>
<b>TOTAL PROPERTY &amp; ASSETS</b>		<b>946,728,324,881</b>	<b>933,967,538,277</b>

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



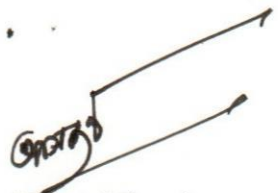
BANGLADESH POWER DEVELOPMENT BOARD  
(GENERATION & BULK)  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2021.

Figures In Taka.

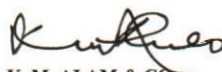
EQUITY & LIABILITIES	NOTE	AS AT 30-06-2021	AS AT 30-06-2020
<b><u>EQUITY &amp; RESERVE</u></b>			
PAID UP CAPITAL	19	156,682,608,215	156,149,875,093
RETAINED EARNINGS	20	(522,374,698,788)	(545,054,114,966)
APPRAISAL SURPLUS	21	281,709,455,417	281,709,455,417
GRANTS	22	5,087,812,642	5,087,812,642
LIQUIDITY DAMAGE RESERVE	23	72,053,500	72,053,500
ASSETS INSURANCE FUND	24	409,000,000	353,000,000
MAINTANANCE & DEVELOPMENT FUND	25	-	102,515,319,007
		<b>(78,413,769,014)</b>	<b>833,400,693</b>
<b><u>NON-CURRENT LIABILITIES</u></b>			
BUDGETARY SUPPORT FROM GOVT.	26	431,601,200,000	431,601,200,000
GOVERNMENT LOAN	27	54,208,582,454	56,574,386,553
FOREIGN LOAN	28	122,376,678,196	118,265,970,524
LOAN FROM POWER SECTOR DEVELOPMENT FUND	29	38,800,898,912	-
GPF & CPF	30	6,212,528,967	5,556,942,414
GRATUITY & PENSION FUND	31	9,609,362,447	9,427,191,611
		<b>662,809,250,976</b>	<b>621,425,691,102</b>
<b><u>CURRENT LIABILITIES</u></b>			
ACCOUNTS PAYABLE	32	102,686,123,602	86,625,466,706
PAYABLE TO POWER SECTOR DEVELOPMENT FUND	33	12,792,859,707	-
SECURITY DEPOSIT (CONTRACTORS & SUPPLIERS)	34	1,103,741,941	1,129,753,124
CURRENT PORTION OF LONG TERM LIABILITIES	35	13,407,201,625	14,698,906,338
DEBT SERVICING LIABILITIES (PRINCIPAL)	36	57,771,285,202	57,812,853,604
REIMBURSABLE PROJECT AID	37	516,533,039	516,533,039
DEBT SERVICING LIABILITIES (INTEREST)	38	52,024,802,843	52,548,922,886
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	39	95,545,129,760	82,597,093,760
OTHER LIABILITIES	40	1,106,474,929	1,060,865,058
		<b>336,954,152,648</b>	<b>296,990,394,516</b>
CLEARING ACCOUNTS	41	25,378,690,269	14,718,051,966
		<b>946,728,324,881</b>	<b>933,967,538,277</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>946,728,324,881</b>	<b>933,967,538,277</b>

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  
(GENERATION & BULK)  
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
<b>OPERATING REVENUE</b>			
ENERGY SALES (BULK)	42	391,876,410,773	328,655,625,329
OTHER OPERATING INCOME	43	13,134,420,191	13,150,184,764
		<b>405,010,830,965</b>	<b>341,805,810,093</b>
<b>OPERATING EXPENSES</b>			
FUEL EXPENSES	44	29,947,744,619	34,151,740,542
PERSONNEL EXPENSES	45	5,536,084,123	6,942,724,213
OFFICE EXPENSES	46	341,578,059	394,330,104
REPAIR & MAINTENANCE EXPENSES	47	5,926,533,806	6,558,726,069
DEPRECIATION	5	16,792,950,243	16,186,401,317
<b>TOTAL OWN GENERATION EXPENSES</b>		<b>58,544,890,849</b>	<b>64,233,922,246</b>
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
GENERAL & ADMINISTRATIVE EXPENSES	52	3,642,693,899	3,608,215,484
<b>TOTAL OPERATING EXPENSES</b>		<b>489,143,003,695</b>	<b>382,084,342,968</b>
<b>OPERATING INCOME / (LOSS)</b>		<b>(84,132,172,730)</b>	<b>(40,278,532,875)</b>
<b>FINANCING &amp; OTHER CHARGES</b>			
FINANCING & OTHER CHARGES	53	5,085,983,112	6,308,480,879
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	54	12,948,036,000	12,948,036,000
LOSS / (GAIN) DUE TO EXCHANGE RATE FLUCTUATION	55	109,260,587	441,007,248
ASSETS INSURANCE FUND	56	56,000,000	56,000,000
PROVISION FOR MAINTANANCE & DEVELOPMENT FUND	57	11,447,270,614	10,150,170,000
GAIN ON SALE OF SHARES	58	(2,073,599,682)	-
SUBSIDY FROM GOVT.	59	(117,779,100,000)	(74,394,400,000)
<b>INCOME / (LOSS) BEFORE TAX</b>		<b>6,073,976,639</b>	<b>4,212,172,998</b>
INCOME TAX (TDS)	60	1,169,516,374	-
<b>COMPREHENSIVE INCOME / (LOSS)</b>		<b>4,904,460,265</b>	<b>4,212,172,998</b>
<b>RETAINED EARNINGS</b>			
BALANCE AS AT JULY 01, 2020		(545,054,114,966)	(546,244,441,064)
PREVIOUS YEAR'S ADJUSTMENT	61	17,774,955,912	(3,021,846,900)
COMPREHENSIVE INCOME / (LOSS)		4,904,460,265	4,212,172,998
<b>BALANCE AS AT JUNE 30, 2021</b>		<b>(522,374,698,788)</b>	<b>(545,054,114,966)</b>

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

  
Director Accounts  
BPDB

Signed in terms of our separate report of even date.

  
Controller (Accounts & Finance)  
BPDB



  
K. M. ALAM & CO.  
Chartered Accountants

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

Dated, Dhaka: November 03, 2021



**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

### 1.00. Non-Current Assets: Tk.603,298,943,811

Fixed assets are comprised of the following

Utility Plant in service (Less accumulated depreciation)	Tk.	464,163,580,819
Project in progress	Tk.	108,261,819,859
Investment in Shares	Tk.	<u>30,873,543,133</u>
	Tk.	<b>603,298,943,811</b>

### 1.01 Utility Plant in service Tk. 691,142,586,265

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), & 02 Projects&3 Head Quarter Offices. ( **Note-03** )

b. This is comprised as under

Opening balance as at 01 July, 2020	Tk.	649,953,139,193
Add: Cost of completed projects	Tk.	39,650,276,346
Capital expenditure made from Revenue Fund	Tk.	820,678,530
Capital expenditure made from Overhead Fund	Tk.	<u>718,492,195</u>
<b>Total:</b>	<b>Tk.</b>	<b>691,142,586,265</b>
Revaluation Adjustment of Fixed Assets	Tk.	-
Adjustment for APSC Vendor Agreement	Tk.	-
		<u>691,142,586,265</u>
Less: Accumulated Depreciation ( <b>Note-04</b> )	Tk.	226,979,005,446
<b>Balance at 30 June, 2021</b>	<b>Tk.</b>	<b>464,163,580,819</b>





- c. Following amount were transferred from Project-in-Progress to Utility Plant-in-service.

		<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
	<b>Total</b>	<b>Tk. 39,650,276,346</b>

**2.00 Project- in- Progress: Tk. 119,534,752,260**

This is made up as under (Note-06)

Balance as on 01 July, 2020	Tk.	119,534,752,260
Add: Transaction during the year:		
Generation	Tk.	28,377,343,945
	<b>Total: Tk.</b>	<b>147,912,096,205</b>
Less: Completed project	Tk.	39,650,276,346
<b>Balance at 30 June, 2021</b>	<b>Tk.</b>	<b>108,261,819,859</b>

**2.01** 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 2020-2021 a sum of Tk.17,332,736,922 have been charged to statement of profit or loss and other comprehensive income 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.

**3.00 Investment in Shares: Tk. 30,873,543,133**

This is made up as follows –

Balance as on 01, July, 2020	Tk.	28,334,943,451
Add: addition during the year	Tk.	<u>3,000,000,000</u>



	Tk.	31,334,943,451
Less: En-cashed during the year	Tk.	461,400,318
<b>Total:</b>	<b>Tk.</b>	<b>30,873,543,133</b>

The investment includes share from BPDB-RPCL Power Generation Ltd-EF & EGCB  
(Note-07)

**3.01 Investment: Tk. 29,839,693,880**

This is made up as follows –		
Balance as on 01, July, 2020	Tk.	62,033,307,849
Add: addition during the year	Tk.	9,934,314,334
	Tk.	71,967,622,183
Less: Transferred to PSDF books of accounts	Tk.	27,324,196,429
Less: En-cashed during the year	Tk.	14,803,731,875
<b>Balance as at 30 June, 2021</b>	<b>Tk.</b>	<b>29,839,693,880</b>

The investment includes FDR, and Savings certificates. ( Note-08)

**4.00 Cash-in-hand & at Bank: Tk.29,059, 584,773**

The Closing balance of Cash-in-hand & at Bank of Tk. 29,059,584,773 ( Note-09).

**5.00 Accounts Receivable –Trade-Bulk: Tk. 93,536,715,416**

Balance amount of Tk.93,536,715,416 receivable against consumers as at 30 June, 2021 have been arrived by individual RAOs, RAC, DPDC, DESCO, WZPDCL, REB, PGCB and NESCO. Information captured by the Chartered Accountants at unit level and as such the balance need not be confirmed further. (Note-10)

**6.00 Accounts Receivable-SPC Bulk: Tk. 38,163,790,511**

Accounts receivable-SPC Bulk a sum of Tk.38,163,790,511 includes receivables from 04 Nos. Distribution (SPC) Zones. (Note-11)

**7.00 Accounts Receivable-Others: Tk. 68,543,286,732**

Accounts receivable others a sum of Tk. 68,543,286,732 includes receivable for penalty bill, Govt. Duty, loan to or from different Govt. Autonomous, Semi-Govt. Agencies and BPDB's subsidiary companies. (Note-12).



**8.00 Advance to contractors and suppliers: Tk. 3,323,389,062**

Advance to contractors and suppliers of Tk. 3,323,389,062 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)

**9.00 Advances to Employees: Tk. 1,270,414,742**

Advance made to employees for Tk. 1,270,414,742 against construction or repair of house and for land purchase, house building, etc. being realized regularly. (Note-15)

**10.00 Stock and stores: Tk. 33,082,774,260**

The amount of stock and stores include :

Fuel Stock	Tk.	7,672,379,816
Material & others operating supplies	Tk.	23,082,944,487
Stores & supplies Purchase Received	Tk.	34,950
Other Stores	Tk.	-
Construction Stores	Tk.	1,995,358,082
Stock of PC Pole	Tk.	332,056,925
<b>Total:</b>	<b>Tk.</b>	<b>33,082,774,260</b>

Information captured by the Chartered Accountants at unit level and as such the balance need not be confirmed further. (Note- 16)

**11.00 Paid-up Capital: Tk. 156,682,608,215**

The above amount represents equity investment of the Government in BPDB. During the year under review paid-up capital has been increased by Tk. 532,733,122. (Note-19)

**12.00 Appraisal Surplus: Tk. 281,709,455,417**

Appraisal Surplus of Tk. 89,477,620,309 refers to revaluation surplus of BPDB's fixed assets. The above amount is being carried forward from 30 June, 1992, 30 June, 2007 & June 30, 2020 (Note-21).



**13.00 Grants:**

**Tk. 5,087,812,642**

This is made up as under –

Balance as at 01 July, 2020	Tk.	5,087,812,642
Add: received during the year	Tk.	-
Balance as at 30 June, 2021	Tk.	<b>5,087,812,642</b>

The above amount refers to grant received for development scheme from Foreign Agencies and Government of Bangladesh. (Note-22)

**14.00 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
		-
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-25)

**15.00 Assets Insurance Fund:**

**Tk. 409,000,000**

This fund raises as under :

Balance as at 01 July, 2020	Tk.	353,000,000
Add: Fund Provided during the year	Tk.	56,000,000
	Tk.	409,000,000
Less : Amount Refunded/Adjustment	Tk.	-
Balance as at 30 June, 2021	Tk.	<b>409,000,000</b>

(Note- 24)

**16.00 Government Loan:**

**Tk. 54,208,582,454**

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-27).

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

The above amount refers to budgetary support as subsidy from the Government bearing 3% interest (**Note-26**) 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-59**). From the financial year 2020-2021 the subsidy has been recorded on accrual basis.

**18.00 Foreign Loan: Tk. 122,376,678,196**

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-28**).

**19.00 Energy Sales (Bulk): TK. 391,876,410,773**

Energy Sales Bulk in the FY 2020-2021 is TK. 391,876,410,773. This was TK. 328,655,625,329 in the previous year. Energy sales have been increase by TK. 63,220,785,444 over the previous year. During the year sales of electricity has been increased by 19.24% throughout all bulk consumers in terms of money. (**Note-42**)

**20.00 Net profit/surplus Tk. 4,904,460,265**

During the year BPDB (Generation & Bulk) incurred a net profit of Tk. 4,904,460,265 after deducting income tax (TDS) of Tk. 1,169,516,374. Net profit before tax increased by Tk. 1,861,803,641 which is 44.20% from previous year's profit of TK. 4,212,172,998.



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		649,953,139,193
Add :		
<b>Cost of Completed Projects</b>		
Generation	39,650,276,346	
Transmission	-	
Distribution	-	
General- PC Pole & Civil works	-	
<b>Total Cost of Completed Projects</b>		39,650,276,346
<b>Capital Expenditure made from Revenue Fund</b>		
Generation	717,851,280	
Transmission	-	
Distribution	-	
General - PC Pole & Civil works	102,827,250	
<b>Total Cost of Revenue Fund</b>		820,678,530
Capital Expenditure made from Overhead Fund	718,492,195	
Capital Expenditure made from Deposit Work Fund	-	
Capital Expenditure made from Foreign Loan	-	
Capital Expenditure made from External Finance-Dev.	-	
Capital Expenditure For Other Trial Balance	-	
Adjustment for NESCO Vendor Agreement		718,492,195
		-
<b>Closing Balance as at June 30, 2021</b>		<b>691,142,586,265</b>



Note-4

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

Taka- 226,979,005,446

Particulars	Amount	Amount
Balance as at July 01, 2020		209,646,268,523
Add :		
<u>Depreciation provided for FY 2020-2021</u>		
Generation	16,792,950,243	
Transmission	-	
Distribution	-	
General- PC Pole & Civil works	539,786,680	
Adjustment for NESCO Vendor Agreement		17,332,736,922
<b>Closing Balance as at June 30, 2021</b>		<b>226,979,005,446</b>



PARTICULARS	UTILITY PLANT IN SERVICE			DEPRECIATION			Written Down Value		
	Opening Balance 2	Addition 3	Closing Balance 4=(2+3)	Opening Balance 5	On Opening Assets 6	On Addition 7		Total 8=(6+7)	Grand Total 9=(5+8)
<b>GENERATION:</b>									
LAND	83,395,733,750	287,145,356	83,682,879,107	-	-	-	-	-	83,682,879,107
BUILDING	31,458,356,095	434,087,808	31,892,443,903	12,678,673,562	1,006,667,395	6,945,405	1,013,612,800	13,692,286,362	18,200,157,541
PLANT & MACHINERY	357,960,686,641	39,600,596,711	397,561,283,352	140,924,037,393	11,454,741,973	633,609,547	12,088,351,520	153,012,388,913	244,548,894,439
PLANT & MACHINERY - ENGINE	59,863,001,251	-	59,863,001,251	26,442,324,257	3,591,780,075	-	3,591,780,075	30,034,104,332	29,828,896,919
VEHICLES	986,271,068	6,025,710	992,296,778	663,660,480	88,764,396	271,157	89,035,553	752,696,033	239,600,745
FURNITURE	297,685,690	40,272,041	337,957,731	129,841,339	9,525,942	644,353	10,170,295	140,011,634	197,946,097
Sub - Total	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	197,631,487,275	376,698,374,848
<b>TRANSMISSION:</b>									
LAND	2,500,428,313	-	2,500,428,313	-	-	-	-	-	2,500,428,313
BUILDING	1,835,624,884	-	1,835,624,884	967,737,499	-	-	-	967,737,499	867,887,385
PLANT & MACHINERY	48,616,939,538	-	48,616,939,538	19,723,518,560	-	-	-	19,723,518,560	28,893,420,978
VEHICLES	64,221,206	-	64,221,206	44,171,730	-	-	-	44,171,730	20,049,476
FURNITURE	104,688,292	-	104,688,292	54,055,399	-	-	-	54,055,399	50,632,892
Sub - Total	53,121,902,233	-	53,121,902,233	20,789,483,189	-	-	-	20,789,483,189	32,332,419,044
<b>GENERAL:</b>									
COMPUTER	66,407,020	212,738	66,619,758	28,522,965	2,125,025	3,404	2,128,428	30,651,393	35,968,365
VEHICLES	1,052,628,048	196,850	1,052,824,898	651,453,233	94,736,524	8,858	94,745,383	746,198,615	306,626,283
PLANT & MACHINERY	232,618,781	59,359,506	291,978,287	14,576,373	7,443,801	949,752	8,393,553	22,969,926	269,008,361
BUILDING	12,790,045,659	633,933,283	13,423,978,942	7,137,645,528	409,281,461	10,142,933	419,424,394	7,557,069,921	5,866,909,021
FURNITURE	407,907,777	127,617,068	535,524,845	186,050,203	13,053,049	2,041,873	15,094,922	201,145,125	334,379,720
LAND	48,319,895,178	-	48,319,895,178	8,018,248,302	-	-	-	8,558,034,962	48,319,895,178
Sub - Total	62,869,502,464	821,319,445	63,690,821,909	209,646,268,523	16,678,119,641	654,617,282	17,332,736,922	226,979,005,446	464,163,580,819
<b>GRAND TOTAL</b>	<b>649,953,139,193</b>	<b>41,189,447,072</b>	<b>691,142,586,265</b>	<b>209,646,268,523</b>	<b>16,678,119,641</b>	<b>654,617,282</b>	<b>17,332,736,922</b>	<b>226,979,005,446</b>	<b>464,163,580,819</b>





**Note- 6**

**Project in Progress**

Taka

108,261,819,859

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	-	119,534,752,260
Prior Year Adjustment For IDC - (Details in Note - 6.01)	-	-
<b>Transaction During the year:</b>		
<b>Local Expenses:</b>		
Development (Code # 109)	10,226,702,005	
Development (Code # 701)	833,112,288	
Overhead from Finance Account (Code No-701)	-	
IDC - Foreign	1,346,923,722	
IDC - Local	286,113,759	
<b>TOTAL LOCAL EXPENDITURE</b>	<b>12,692,851,773</b>	
<b>Foreign Expenses:</b>		
Exchange Rate Fluctuation	93,066,002	
Disbursement for the year	16,211,636,758	
<b>TOTAL FOREIGN EXPENDITURE</b>	<b>16,304,702,760</b>	
<b>TOTAL LOCAL AND FOREIGN EXPENDITURE</b>	<b>28,997,554,533</b>	
<b>Less: (Code-511)</b>		
Development Income	620,210,588	
RPA	-	
<b>TOTAL LESS</b>	<b>620,210,588</b>	
<b>TOTAL COST OF PROJECT</b>	<b>28,377,343,945</b>	
<b>Less:</b>		
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)	39,650,276,346	
Transfer to Ashugong Power Station Complex	-	
<b>TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS</b>	<b>39,650,276,346</b>	
<b>Closing Balance as at 30 June, 2021</b>		<b>108,261,819,859</b>



**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	
<b>A. - GENERATION</b>								
1	Ghorashal Unit 4 Re-Powering Project	15,473,822,228	157,464,922	-	-	15,473,822,228	157,464,922	15,631,287,150
2	Ghorashal Unit 3 Re-Powering Project	3,369,859,636	22,050,411,407	-	-	3,369,859,636	22,050,411,407	25,420,271,043
3	Sikalbaha 225 MW CCGP Construction Project	-	-	-	-	-	-	-
4	Rehabilitation & Khulna 1300*2 MW Coal Based Thermal Power Plant Construction Project	2,229,787,080	-	-	-	2,229,787,080	-	2,229,787,080
5	Chittagong & 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 150 MW Sylhet GT to 225 MW Combine Cycle Power Plant Project	112,428,558	-	-	-	112,428,558	-	112,428,558
8	Conversion of 150 MW Sylhet GT to 225 MW Combine Cycle Power Plant Project	5,118,702,288	-	-	-	5,118,702,288	-	5,118,702,288
9	Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CCGP Construction Project	63,349,690	-	-	-	63,349,690	-	63,349,690
10	Barapukuria 275 MW Coal Fired Thermal Power Plant Project Extension Unit 3	-	-	-	-	-	-	-
11	Khulna Coal Based Power Plant Connecting Road Construction Project	-	-	-	-	-	-	-
12	Sayyidpur 150 MW 10% Simple Cycle (HSD Based)	971,490,820	-	-	-	971,490,820	-	971,490,820
13	Khulna 330 MW Combine Cycle Power Plant Project	4,580,238,221	2,983,065,716	-	-	4,580,238,221	2,983,065,716	7,563,303,937
14	Moheshkhali 2-600X700 MW Coal Based Power Plant Construction Project	6,004,048,790	-	-	-	6,004,048,790	-	6,004,048,790
15	Bibayana South 400 MW Combine Cycle Power Plant Construction Project	16,696,189,183	362,375,829	(407,001,013)	(362,375,829)	16,289,188,170	-	16,289,188,170
16	Sirajgonj 150 MW	31,295,766	-	-	-	31,295,766	-	31,295,766
17	Khulna 150 MW	20,939,100	-	-	-	20,939,100	-	20,939,100
18	150 MW Bholia Power Station	6,468,489	-	-	-	6,468,489	-	6,468,489
19	Ghorashal Unit 6 Re-Powering Project	9,579,019	-	-	-	9,579,019	-	9,579,019
20	Rampal P/S Project (B-Block Land Development Reserve & Boundari Wall Construction Project)	-	-	-	-	-	-	-
21	Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	6,490,949,433	-	-	-	6,490,949,433	-	6,490,949,433
22	Land Acquisition for Moheshkhali Power Hub Project Dhaka	2,516,038,994	-	-	-	2,516,038,994	-	2,516,038,994
23	Construction of 60 MW Solar Photo Voltaic Greed Connected Power Plant, Rangunia, Chittagong	2,231,395,602	-	-	-	2,231,395,602	-	2,231,395,602
24	55 MW Solar Park Gangachara Rangpur Project	676,575,456	-	-	-	676,575,456	-	676,575,456
25	Chapainawabganj 100 MW PPP Project	-	-	-	-	-	-	-
26	330 MW Shahjibazar Project	-	-	-	-	-	-	-
27	Construction of 400 MW CCGP Project, Roazan	15,488,439	-	-	-	15,488,439	-	15,488,439
28	Installation of 7.4 MW Solar PV Grid Connected Generation Project At Karzia	-	-	-	-	-	-	-
29	Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonajazi Upazila,Feni	343,145,496	-	-	-	343,145,496	-	343,145,496
<b>Total of Generation (A)</b>		<b>77,584,341,427</b>	<b>41,949,891,887</b>	<b>0</b>	<b>0</b>	<b>77,584,341,427</b>	<b>41,949,891,887</b>	<b>119,534,233,314</b>
<b>C. - MISCELLANEOUS</b>								
1	Bangladesh Power Management Institute Construction Project	518,945	-	-	-	518,945	-	518,945
2	Land Development & Boundary Wall Construction of BPPB Own Land at Kenhiganj Project	518,945	-	-	-	518,945	-	518,945
<b>Total of Miscellaneous (C)</b>		<b>518,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>518,945</b>	<b>-</b>	<b>518,945</b>
<b>Grand Total (A+B)</b>		<b>77,584,860,373</b>	<b>41,949,891,887</b>	<b>0</b>	<b>0</b>	<b>77,584,860,373</b>	<b>41,949,891,887</b>	<b>119,534,752,260</b>



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	
		Local	Foreign	Local	Foreign	Local	Foreign
		Total	Total	Total	Total	Total	Total
<b>A. GENERATION</b>							
1	Ghorashal Unit 4 Re-Powering Project	653,542,959	450,317,578	-	-	16,127,365,187	607,782,500
2	Ghorashal Unit 3 Re-Powering Project	686,798,212	(1,392,959,097)	-	-	4,056,657,848	20,657,452,310
3	Sikaraha 225 MW CCPP Construction Project	-	-	-	-	2,281,703,617	-
4	Chittagong & Khulna 1300/2 MW Coal Based Thermal Power Plant Construction Project	51,916,537	-	-	-	-	-
5	Rehabilitation & Modernization (Unit-3 & 5) of Ashugang Power Station Complex	(1,082,037,169)	4,855,825,537	9,947,512,983	21,614,775,379	113,373,054	-
6	Bibiyan 3, 400 MW Combined Cycle Power Plant Project	944,486	-	8,087,987,984	-	63,349,690	-
7	Conversion of Baghaban 100 MW GT Power Plant Project	2,969,285,696	-	-	-	-	-
8	Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CCPP Construction Project	-	-	-	-	-	-
9	Conversion of 2X35 MW Coal Fired Thermal Power Plant Project Extension Unit 3	-	-	-	-	-	-
10	Barapukuria 275 MW Coal Fired Thermal Power Plant Connecting Road Construction Project	-	-	-	-	-	-
11	Khulna Coal Based Power Plant Connecting Road Construction Project	-	-	-	-	-	-
12	Sayedpur 150 MW 10% Simple Cycle (HSD Based)	131,262,498	-	-	-	1,102,753,318	-
13	Khulna 330 MW Combined Cycle Power Plant Project	1,036,236,793	12,391,518,742	-	-	5,616,475,013	15,374,584,458
14	Moheshkhali 2-600X700 MW Coal Based Power Plant Construction Project	15,349,559	-	-	-	6,019,396,349	-
15	Bibiyan South 400 MW Combined Cycle Power Plant Construction Project	5,031,458,881	-	-	-	21,320,647,051	-
16	Sirajgonj 150 MW	-	-	-	-	31,295,766	-
17	Khulna 150 MW	-	-	-	-	20,939,100	-
18	150 MW Bholra Power Station	-	-	-	-	6,466,489	-
19	Ghorashal Unit 6 Re-Powering Project	(5,955)	-	-	-	9,573,064	-
20	Rampal P/S Project (B-Block Land Development Reserve & Boundan Wall Construction Project)	-	-	-	-	-	-
21	Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	2,412,263,911	-	-	-	8,903,213,343	-
22	Land Acquisition for Moheshkhali Power Hub Project Dhaka	195,563,230	-	-	-	2,711,602,224	-
23	Construction of 60 MW Solar Photo Voltaic Greed Connected Power Plant, Rangunia, Chittagong	-	-	-	-	2,231,395,602	-
24	55 MW Solar Park Gangachara Rangpur Project	(15,102,128)	-	-	-	661,473,329	-
25	Chapainawabang 100 MW PPP Project	(19,970,989)	-	-	-	(19,970,989)	-
26	330 MW Shahjibazar Project	(101,935)	-	-	-	(101,935)	-
27	Construction of 400 MW CCPP Project, Roazan	5,980,072	-	-	-	21,468,511	-
28	Installation of 7.4 MW Solar PV Grid Connected Generation Project At Kantai	-	-	-	-	-	-
29	Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonazazi Upazila Feni	-	-	-	-	343,145,496	-
<b>Total of Generation (A)</b>		<b>12,073,384,070</b>	<b>16,304,702,760</b>	<b>18,035,500,968</b>	<b>21,614,775,379</b>	<b>71,622,225,130</b>	<b>36,639,819,268</b>
<b>C. MISCELLANEOUS</b>							
1	Bangladesh Power Management Institute Construction Project	(743,485)	-	-	-	(224,539)	-
2	Land Development & Boundary Wall Construction of BPP/Own Land at Keraniganji Project	(743,485)	-	-	-	(224,539)	-
<b>Total of Miscellaneous (C)</b>		<b>(1,486,970)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(449,078)</b>	<b>-</b>
<b>Grand Total (A+B)</b>		<b>12,072,641,166</b>	<b>16,304,702,760</b>	<b>18,035,500,968</b>	<b>21,614,775,379</b>	<b>71,622,000,591</b>	<b>36,639,819,268</b>

108,261,819,859

Taka



Note- 6.02 Statement of Interest During Construction (IDC)

IDC against Project in Progress as at 30 December,2020-2021

SL. NO.	Name of Scheme/Projects	IDC Local	IDC Foreign	Total IDC
<b>A</b>	<b>Generation:</b>			
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 CCGP 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	Bibiyana 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 CCGP 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	Moheshkhalii 2-600X700 MW Coal Based Power plant Construction Project	-	-	-
15	Bibiyana South 400 MW Combine Cycle Power Plant Construction Project	-	-	-
16	Sirajgonj 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 Moheshkhalii 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 CCGP 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	-	-	-
	<b>Sub-total (Generation)</b>	<b>286,113,759</b>	<b>1,346,923,722</b>	<b>1,633,037,481</b>
<b>C</b>	<b>Miscellaneous:</b>			
1	Bangladesh Power Management Institute Construction Project	-	-	-
2	Land Development & Boundary Wall Construction of BPDB'Own Land at Keraniganj Project	-	-	-
	<b>Sub-total (Miscellaneous)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Grand total</b>	<b>286,113,759</b>	<b>1,346,923,722</b>	<b>1,633,037,481</b>



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	-	-	-	-	-
Investment in DESCO	-	-	-	-	-
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	-	-	-	-	-
	<b>28,334,943,451</b>	<b>3,000,000,000</b>	<b>31,334,943,451</b>	<b>461,400,318</b>	<b>30,873,543,133</b>



Particulars	Opening Balance 2	Addition 3	Total 4=(2+3)	Encashed 5	Closing Balance 5=(4-5)
1					
<b>Fixed Deposit:</b>					
<b>Directorate of Finance</b>					
Pension & Gratuity Fund	14,009,965,013	3,030,210,427	17,040,175,440	5,165,519,382	11,874,656,058
Central GPF/CPF Account	4,543,925,542	1,712,482,426	6,256,407,968	1,912,247,917	4,344,160,051
Assets Insurance Fund	7,500,000	342,435,936	349,935,936	-	349,935,936
Depreciation Account of BPDB	11,175,951,345	4,170,327,898	15,346,279,243	5,980,321,889	9,365,957,354
Consumer Security Deposit Account	-	-	-	-	-
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	-	-	-	-	-
<b>Sub-Total</b>	<b>57,723,985,364</b>	<b>9,875,793,521</b>	<b>67,599,778,885</b>	<b>40,602,010,309</b>	<b>26,997,768,576</b>
Bangladesh Power Development Board-EF	3,684,726,686	-	3,684,726,686	1,495,354,125	2,189,372,561
<b>Grand Total of DOF</b>	<b>61,408,712,049</b>	<b>9,875,793,521</b>	<b>71,284,505,570</b>	<b>42,097,364,434</b>	<b>29,187,141,137</b>
<b>Less:</b>					
<b>DESA'S Share</b>	7,154,927	-	7,154,927	-	7,154,927
	<b>61,401,557,122</b>	<b>9,875,793,521</b>	<b>71,277,350,643</b>	<b>42,097,364,434</b>	<b>29,179,986,210</b>
Fixed deposit by RAO's-Contractors Security Deposit, Labour Welfare & Saving certificates	631,750,727	58,520,813	690,271,540	30,563,870	659,707,670
	<b>62,033,307,849</b>	<b>9,934,314,334</b>	<b>71,967,622,183</b>	<b>42,127,928,304</b>	<b>29,839,693,880</b>



**Note-9**

**Cash in Hand and at Bank**

**Taka-**

**29,059,584,773**

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

Particulars	2020-2021	2019-2020
<b>Cash in Bank :</b>		
Assets Insurance Fund Account	262,721	17,587,509
Petty Cash Fund Accounts	2,094,000	2,019,500
Pension Account	260,134,963	153,513,551
Local Collection Account	-	-
Central Bank Miscellaneous Collection Account	87,020,202	84,107,517
Consumers Security Deposit Account	-	-
Regional Accounting Office Bank Account	14,415,663,624	16,472,563,124
Regional Collection Account	-	-
Regional Miscellaneous Collection Account	4,857,286	3,579,674
Regional Consumers Security Deposit Account	-	-
Deposit Work Account	246,982,677	271,995,525
Central Bank Account	12,808,315,206	34,044,405,925
Cash in Bank- Zonal Central Bank Account	1,141,876,824	271,327,369
Benevolent Fund Account	92,377,270	162,353,710
<b>Closing Balance as at June 30, 2021</b>	<b>29,059,584,773</b>	<b>51,483,453,404</b>



Particulars	Amount Taka	Amount Taka
<b>PGCB</b>		
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	-	
<b>DESA/DPDC</b>		
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
<b>DESCO</b>		
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
<b>WZPDCL</b>		
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
<b>REB</b>		
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
<b>NESCO</b>		
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
<b>Closing Balance as at June 30, 2021</b>		<b>93,536,715,416</b>





Note - 11 Accounts Receivable from BPDB's Distribution

Taka- 38,163,790,511

Sl. No.	SPC Zone & GM Office	Opening Balance	Total Bill Amount	Billed Amount		Net Collected Amount by Finance from SPC, GM & Adjustment	Closing Balance
				Energy Charge	Wheeling Charge		
1	2	3	4=5+6	5	6	7	8=3+4-7
1	Chittagong Zone	18,306,328,153	28,163,243,126	27,259,851,616	903,391,510	31,746,157,542	14,723,413,736
2	Comilla Zone	12,920,651,151	11,009,841,198	10,656,678,850	353,162,348	8,309,322,785	15,621,169,564
3	Sylhet Zone	5,690,768,990	6,305,732,676	6,103,463,877	202,268,799	4,306,574,861	7,689,926,805
4	Mymensingh Zone	21,210,398,889	14,888,345,291	14,410,772,283	477,573,008	12,562,002,251	23,536,741,929
5	Rajshahi Zone	6,910,365,121	-	-	-	6,910,365,121	-
6	Rangpur Zone	4,884,311,134	-	-	-	4,884,311,134	-
7	GM Commercial	(17,331,450,444)	15,666,818,529	15,164,274,458	502,544,071	21,742,829,609	(23,407,461,524)
	<b>Total</b>	<b>52,591,372,994</b>	<b>76,033,980,820</b>	<b>73,595,041,084</b>	<b>2,438,939,736</b>	<b>90,461,563,303</b>	<b>38,163,790,511</b>



It refers to the receivable other than sale of electricity including 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
<b>Accounts Receivable - Others(Code-142)</b>		
Balance as at July 01, 2020	(3,700,000)	
Add : Amount billed/ claimed/ adjustment during the year	54,254,500,000	
	54,250,800,000	
Less : Amount collected during the year	-	54,250,800,000
<b>Accounts Receivable - Others-PGCB(Code-142-A)</b>		
Balance as at July 01, 2020	(246,296,183)	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	793,255,570	
	546,959,387	
Less : Amount Adjusted during the year	793,255,570	(246,296,183)
<b>Accounts Receivable - Others-APSL(Code-142-B)</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
<b>Accounts Receivable - Others-WZPDCL(Code-142C)</b>		
Balance as at July 01, 2020	-	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
Less : Amount Adjusted during the year	-	-
<b>Accounts Receivable - Others-DESA/DPDC(Code-142D)</b>		
Balance as at July 01, 2020	1,067,523,730	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
Less : Amount Adjusted during the year	1,067,523,730	
<b>Sub-total</b>		<b>1,067,523,730</b>
		<b>55,275,122,235</b>



Particulars	Amount	Amount
<b>Accounts Receivable - Govt. Duty(Code 191+391+391A)-from consumer</b>		
Balance as at July 01, 2020	414,087,341	
Add : Amount billed/ claimed/ adjustment during the year	-	
	414,087,341	
Less : Amount collected during the year	-	414,087,341
<b>Govt. Duty Payable(Code-351)</b>		
Balance as at July 01, 2020	-	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	-	
<b>Advance to &amp; From other Govt./ Autonomous/ Semi Govt. Agencies(Code-198)</b>		
Balance as at July 01, 2020	24,454,821,986	
Add : Disbursement during the year	15,648,421,386	
	40,103,243,373	
Less : Amount adjustment	27,249,166,215	12,854,077,157
<b>Sub-total</b>		13,268,164,498
<b>Closing Balance as at June 30, 2021</b>		68,543,286,732



Note- 13

Loan/ Advance to Government

Taka- 40,000,000,000

Particulars	Amount	Amount
<b>Loan/ Advance to Government</b>		
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	-	
<b>Closing Balance as at June 30, 2021</b>		<b>40,000,000,000</b>



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

Particulars	Amount	Amount
<b>Deposit Work</b>		
Balance as at July 01, 2020	-	
Add : Amount addition/ adjustment during the year	-	
Less : Amount received/ adjusted	-	
<b>Others (Revenue, Development, Overhead)</b>		
Balance as at July 01, 2020	346,312,919	
Add : Amount addition/ adjustment during the year	499,688,817	
Less : Amount received/ adjusted	846,001,736	
	119,804,903	726,196,834
<b>Fuel Supplies</b>		
Balance as at July 01, 2020	4,211,747,323	
Add : Amount addition/ adjustment during the year	16,328,181,919	
Less : Amount received/ adjusted	20,539,929,242	
	17,942,737,013	2,597,192,229
<b>Closing Balance as at June 30, 2021</b>		<b>3,323,389,062</b>



**Note- 15**

**Advance to Employees**

**Taka-**

**1,270,414,742**

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
<b>General Provident Fund (Code-145)</b>		
Balance as at July 01, 2020	1,013,710,220	
Add : Advance given	672,551,271	
	1,686,261,491	
Less : Recovered	564,138,423	
		1,122,123,068
<b>Advance to Officers' &amp; Staff (Code-146-146A)</b>		
Balance as at July 01, 2020	18,936,395	
Add : Advance given	1,398,688	
	20,335,083	
Less : Recovered	1,528,704	
		18,806,379
<b>House Building Advances (Code-148)</b>		
Balance as at July 01, 2020	135,654,140	
Add : Advance given	3,033,442	
	138,687,582	
Less : Recovered	9,202,287	
		129,485,295
<b>Motor Cycle/ Bi-cycle Advances (Code-150)</b>		
Balance as at July 01, 2020	-	
Add : Advance given	-	
Less : Recovered	-	
		-
<b>Closing Balance as at June 30, 2021</b>		<b>1,270,414,742</b>



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

Particulars	Amount	Amount
<b>Fuel Stock (Code-151)</b>		
Balance as at July 01, 2020	7,682,370,112	
Add : Purchase	15,699,039,178	
	23,381,409,290	
Less : Used	15,709,029,474	7,672,379,816
<b>Material &amp; Other Operating Supplies (Code-152)</b>		
Balance as at July 01, 2020	23,073,864,929	
Add : Purchase	13,904,278	
	23,087,769,207	
Less : Used	4,824,720	
Less : Adjustment for NESCO Vendor Agreement	-	
<b>Stores &amp; Supplies Purchase- Foreign (Code-152a)</b>		
Balance as at July 01, 2020	34,950	
Add : Purchase	-	
	34,950	
Less : Used	-	
<b>Stores &amp; Supplies Purchase-Received from other stores (Code-152b)</b>		
Balance as at July 01, 2020	-	
Add : Purchase	-	
	-	
Less : Used	-	
<b>Construction Stores (Code-153)</b>		
Balance as at July 01, 2020	1,995,358,082	
Add : Purchase	-	
	1,995,358,082	
Less : Used	-	
<b>P.C. Pole (Code-154)</b>		
Balance as at July 01, 2020	332,056,925	
Add : Purchase	-	
	332,056,925	
Less : Used	-	
<b>Closing Balance as at June 30, 2021</b>		<b>332,056,925</b>
		<b>33,082,774,260</b>



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

Particulars	Amount	Amount
<b>Temporary Advance (Code-147)</b>		
Balance as at July 01, 2020	208,528,445	
Add : Payment	318,248,034	
Less : Adjustment/ Recovery	526,776,479	
	466,498,338	60,278,141
<b>Temporary Advance (Code-147-A)</b>		
Balance as at July 01, 2020	(24,500)	
Add : Payment	-	
Less : Adjustment/ Recovery	(24,500)	
	-	(24,500)
<b>LC Deposit with Bank (Code-149)</b>		
Balance as at July 01, 2020	2,925	
Add : Payment	-	
Less : Adjustment/ Recovery	2,925	
	-	2,925
<b>Prepaid Rent (Code-162)</b>		
Balance as at July 01, 2020	353,876	
Add : Payment	-	
Less : Adjustment/ Recovery	353,876	
	-	353,876
<b>Other Prepaid Expenses (Code-169)</b>		
Balance as at July 01, 2020	10,231,352	
Add : Payment (Advance for land purchase)	-	
Less : Adjustment/ Recovery	10,231,352	
	-	10,231,352
<b>Insurance Claims Receivable (Code-182+352+358)</b>		
Balance as at July 01, 2020	6,813,429	
Add : Claims Group Insurance Premium	60,911,100	
Less : Recovery	67,724,529	
	67,979,391	(254,862)





Particulars	Amount	Continued Amount
<b><u>Security Deposit for Telephone (Code-183)</u></b>		
Balance as at July 01, 2020	1,576,763	
Add : Payment	-	
Less : Adjustment/ Recovery	1,576,763	1,576,763
<b><u>Security Deposit for Gas (Code-184)</u></b>		
Balance as at July 01, 2020	4,627,626	
Add : Payment	204,000	
Less : Adjustment/ Recovery	4,831,626	4,831,626
<b><u>Security Deposit for Water (Code-185)</u></b>		
Balance as at July 01, 2020	65,815	
Add : Payment	-	
Less : Adjustment/ Recovery	65,815	65,815
<b><u>Claim Receivable from WDB for Exp. against Captai Academy (Code-186)</u></b>		
Balance as at July 01, 2020	5,264,912	
Add : Payment	25,071,464	
Less: Adjustment	30,336,375	30,336,375
<b><u>With holding Tax &amp; VAT (Code-344+344A+310A)</u></b>		
Balance as at July 01, 2020	498,966,224	
Add : Deducted	5,096,669,375	
Less : Payment	5,595,635,599	
	5,080,693,932	
<b>Closing Balance as at June 30, 2021</b>		<b>514,941,667</b>
		<b>622,339,178</b>



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	Taka-	Amount
<b>IT Deduction at Source (Code-163)</b>			
Balance as at July 01, 2020	5,987,392,516		
Add : Deducted during the Year	-		
Less : Adjustment	5,987,392,516		
	-		
<b>Closing Balance as at June 30, 2021</b>			<b>5,987,392,516</b>
			<b>5,987,392,516</b>



Note- 19

Paid Up Capital

Taka-

156,682,608,215

Particulars	Amount
Paid Up Capital :	
Balance as at July 01, 2020	156,149,875,093
Addition during the year	532,733,123
<b>Balance as at June 30, 2021</b>	<b>156,682,608,215</b>



**Note-20**

**Retained Earnings**

**Taka-** (522,374,698,788)

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 number-61 of the notes to the accounts.

Particulars	Amount
Balance as at July 01, 2020	(545,054,114,966)
Previous Year Adjustment (Code-205)	17,774,955,912
Comprehensive Income / (Loss)	4,904,460,265
<b>Closing Balance as at June 30, 2021</b>	<b>(522,374,698,788)</b>

**Note-21**

**Appraisal Surplus (Code-204)**

**Taka-** 281,709,455,417

Particulars	Amount
Balance as at July 01, 2020	281,709,455,417
Revalued during the year	-
<b>Closing Balance as at June 30, 2021</b>	<b>281,709,455,417</b>



Note-22

Grants (Code-251 & 252)

Taka-

5,087,812,642

Movement of the above is given as under :

Particulars	Amount
Balance as at July 01, 2020	5,087,812,642
Add :	
Received	-
<b>Closing Balance as at June 30, 2021</b>	<b>5,087,812,642</b>



Note-23

**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	-	-
<b>Closing Balance as at June 30, 2021</b>	<b>72,053,500</b>	<b>72,053,500</b>



Note- 24

Assets Insurance Fund (Code-318)

Taka- 409,000,000

Particulars	2020-2021	2019-2020
Balance as at July 01, 2020	353,000,000	297,000,000
Add : Created during the year	56,000,000	56,000,000
Less: Debited during the year	-	-
<b>Balance as at June 30, 2021</b>	<b>409,000,000</b>	<b>353,000,000</b>



Note-25

**MAINTANANCE & DEVELOPMENT FUND**

Taka-

Maintanance & 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	(102,515,319,007)	-
<b>Closing Balance as at June 30, 2021</b>	-	<b>102,515,319,007</b>





Note: 26

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
<b>COMPLETED PROJECT</b>							
<b>GENERATION</b>							
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 SHIKALBHAIHA	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	300/450 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 SHAJIBAZAR 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 20MW 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 MAINTAINANCE & 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 CCPP	1,259,140,000	-	-	66,170,000	-	1,192,970,000
36	INSTALLATION GRID WIND SOLAR PHOTOVOLTIC CPG- AT-HATHA	18,564,200	-	-	1,113,000	-	17,451,200
37	SIKALBHAIHA 225 MW DUAL FUEL CCPP	1,865,812,000	-	-	29,640,000	-	1,836,172,000
38	INSTALLATION OF 7.4 MW SOLAR PHOTOVOLTIC CPG- KAPTAJ	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
	<b>Sub-total(Generation):</b>	<b>46,261,229,886</b>	<b>-</b>	<b>-</b>	<b>2,508,215,700</b>	<b>-</b>	<b>43,753,014,186</b>
<b>MISCELLANEOUS</b>							
49	TAPP FOR CORPORATISATION OF WEST ZONE	839,500	(199,500)	-	80,000	-	560,000
50	FEASIBILITY STUDY FOR PEAKING POWER PLANT IN THE DHAKA AREA	75,000	-	-	18,750	-	56,250
51	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF BPDB	5,282	-	-	5,282	-	-
52	INSTALLATION OF 7 NOS. 132/ 33 KV CAPACITOR BANK	82,168,800	-	-	10,038,000	-	72,130,800
	<b>Sub-total (Miscellaneous):</b>	<b>83,088,582</b>	<b>(199,500)</b>	<b>-</b>	<b>10,142,032</b>	<b>-</b>	<b>72,747,050</b>
	<b>GRAND TOTAL (Completed Projects)</b>	<b>46,344,318,468</b>	<b>(199,500)</b>	<b>-</b>	<b>2,518,357,732</b>	<b>-</b>	<b>43,825,761,236</b>
<b>ONGOING PROJECT</b>							
<b>GENERATION</b>							
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 DUAL FUEL CCPP	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 CCPP	354,240,000	19,840,000	57,000,000	-	-	431,080,000
	<b>Sub-total(Generation):</b>	<b>9,241,397,200</b>	<b>163,840,000</b>	<b>355,155,415</b>	<b>88,942,000</b>	<b>-</b>	<b>9,671,450,615</b>



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
	TRANSMISSION						
7	REH.REN.AUG.OF GRID SYSTEM (RRAGS) 2ND PHASE	1,096,355,468	-	-	-	-	1,096,355,468
	<b>Sub-total (Transmission) :</b>	<b>1,096,355,468</b>					<b>1,096,355,468</b>
	GRAND TOTAL (Ongoing Projects)	10,337,752,668	163,840,000	355,155,415	88,942,000	-	10,767,806,083
A.	TOTAL :(Completed & Ongoing)	56,682,071,136	163,640,500	355,155,415	2,607,299,732	-	54,593,567,319
	Add:						
B.	Current Portion	(543,949,046)	(163,640,500)	2,493,639,950	2,607,299,732	-	(821,249,328)
C.	Cash Loan from Government	3,483,631,594	-	-	-	-	3,483,631,594
	<b>Total (A+B+C)</b>	<b>59,621,753,684</b>	<b>-</b>	<b>2,848,795,365</b>	<b>5,214,599,464</b>	<b>-</b>	<b>57,255,949,585</b>
	Less:						
	Current Portion	1,645,600,881	-	-	-	-	1,645,600,881
	Transfer to PGCB & APSCl	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.	<b>Sub- Total</b>	<b>3,047,367,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,047,367,131</b>
	Closing Balance	56,574,386,553	-	2,848,795,365	5,214,599,464	-	54,208,582,454



Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
<b>Opening Balance</b>							
Reversal of Current Maturity	313	302	-	-	-	118,265,970,524	118,265,970,524
Disbursement for the year (Ongoing)	109	302	13,161,180,443	-	-	13,161,180,443	131,427,150,967
Repayment for the year	302	199	16,297,521,255	-	16,297,521,255	-	147,724,672,222
Exchange Rate Loss- Ongoing	109	302	-	13,794,504,666	13,794,504,666	-	133,930,167,556
Exchange Rate Loss- Completed	673	302	93,066,002	-	-	93,066,002	134,023,233,557
Current Maturity	302	313	109,260,587	-	-	109,260,587	134,132,494,145
Transfer To PGSB as per 6th vendor agreement Dated: 10-04-2012	302		-	11,755,815,949	11,755,815,949	-	122,376,678,196
<b>Closing Balance as on 30.06.2021</b>			<b>29,661,028,287</b>	<b>25,550,320,615</b>	<b>25,550,320,615</b>	<b>147,926,998,811</b>	<b>122,376,678,196</b>
<b>Exchange Rate (Gain)/Loss</b>							
<b>Ongoing:</b>							
Generation	109	302	93,066,002	-	-	-	-
Transmission	109	302	-	-	-	-	-
Distribution	109	302	-	-	-	-	-
<b>Total Exchange Loss Chargeable to Development Projects</b>			<b>93,066,002</b>				
<b>Completed :</b>							
Generation	673	302	109,260,587	-	-	-	-
Transmission	673	302	-	-	-	-	-
Distribution	673	302	-	-	-	-	-
Miscellaneous	673	302	-	-	-	-	-
<b>Total Exchange Loss Chargeable to Income Statement</b>			<b>109,260,587</b>				
<b>Total Exchange Loss against Foreign Loan</b>			<b>202,326,589</b>				
<b>IDC</b>							
<b>Ongoing:</b>							
Generation	109	316	1,346,923,722	-	-	-	-
Transmission	109	316	-	-	-	-	-
Distribution	109	316	-	-	-	-	-
<b>Total IDC Chargeable to Development Projects</b>			<b>1,346,923,722</b>				
<b>Completed :</b>							
Generation	671	316	3,025,304,878	-	-	-	-
Transmission	671	316	-	-	-	-	-
Distribution	671	316	-	-	-	-	-
Miscellaneous	671	316	-	-	-	-	-
<b>Total Interest Chargeable to Income Statement</b>			<b>3,025,304,878</b>				
<b>Total IDC &amp; Interest against Foreign Loan</b>			<b>4,372,228,600</b>				



Note- 29

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

Taka- 38,800,898,912

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



6,212,528,967

Taka-

**General Provident Fund/ Contributory Provident Fund**

Note- 30

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	2,591,075,405		2,965,867,009		5,556,942,414
Add :					
Amount deposited during the year	951,312,483		1,184,515,572		2,135,828,055
	3,542,387,887		4,150,382,582		7,692,770,469
Less :					
Amount refunded	712,260,713		767,980,789		1,480,241,502
<b>Balance as at June 30, 2021</b>	<b>2,830,127,174</b>		<b>3,382,401,793</b>		<b>6,212,528,967</b>



9,609,362,447

Taka-

**Gratuity & Pension Fund**

Note-31

The above amount has been arrived at as follows :

Particulars	Gratuity & Pension (Code-353&354)	Amount
Balance as at July 01, 2020	9,427,191,611	9,427,191,611
Add :		
Provision during the year	2,276,763,108	2,276,763,108
	11,703,954,719	11,703,954,719
Less :		
Pension paid during the year	2,094,592,271	2,094,592,271
<b>Balance as at June 30, 2021</b>	<b>9,609,362,447</b>	<b>9,609,362,447</b>



Note- 32

Accounts Payable

Taka- 102,686,123,602

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

Particulars	Amount	Amount
<b>Accounts Payable - Contractors &amp; Suppliers (Code-311)</b>		
Balance as at July 01, 2020	86,549,367,890	
Add : Payable during the year	100,397,103,954	
	186,946,471,844	
Less : Payment made during the year	80,882,727,048	
Less : Adjustment made during the year	3,377,814,734	
		102,685,930,062
<b>Accounts Payable - Others (Code-312)</b>		
Balance as at July 01, 2020	76,098,816	
Add : Payable during the year	85,000	
	76,183,816	
Less : Payment made during the year	1,524,306	
Less : Adjustment made during the year	74,465,970	
		193,540
<b>Balance as at June 30, 2021</b>		<b>102,686,123,602</b>





12,792,859,707

Taka-

**Payable to Power Sector Development Fund**

Note-33

This represents amount payable to PSDF by BPDB.

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



Note-34

Security Deposit Contractors and Suppliers

Taka- 1,103,741,941

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	1,123,939,756	5,813,369	1,129,753,124
Add :			
Addition for the year	207,461,631	687,466	208,149,097
	1,331,401,387	6,500,835	1,337,902,222
Less :			
Refunded during the year	233,631,207	529,073	234,160,280
<b>Balance as at June 30, 2021</b>	<b>1,097,770,180</b>	<b>5,971,762</b>	<b>1,103,741,941</b>



Note- 35

**Current Portion of Long Term Liabilities (Code-313)**

**Taka-**

**13,407,201,625**

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 :

<b>Particulars</b>	<b>Amount</b>
Balance as at July 01, 2020	14,698,906,338
Add:	
Government Loan	2,607,299,732
Foreign Loan	11,755,815,949
Less: Repayment	14,363,115,681
<b>Balance as at June 30, 2021</b>	<b>13,407,201,625</b>



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	20,236,658,543	37,576,195,062	57,812,853,604
<b>Add:</b>			
Repayment due for the year	2,910,238,932	14,267,657,355	17,177,896,287
	23,146,897,475	51,843,852,417	74,990,749,892
<b>Less :</b>			
Repayment	3,446,497,732	13,772,966,958	17,219,464,690
<b>Balance as at June 30, 2021</b>	<b>19,700,399,743</b>	<b>38,070,885,459</b>	<b>57,771,285,202</b>



Note- 36.01

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

Taka- **38,024,863,970**

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	15,701,252,218	23,141,272,044	38,842,524,262
<b>Add:</b>			
Repayment due for the year	2,607,299,732	13,794,504,666	16,401,804,398
	18,308,551,950	36,935,776,710	55,244,328,660
<b>Less :</b>			
Repayment	3,446,497,732	13,772,966,958	17,219,464,690
<b>Balance as at June 30, 2021</b>	<b>14,862,054,218</b>	<b>23,162,809,753</b>	<b>38,024,863,970</b>



Note- 36.02

**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
<b>Add:</b>			
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
<b>Less :</b>			
Repayment	-	-	-
<b>Balance as at June 30, 2021</b>	<b>3,339,849,875</b>	<b>9,524,441,959</b>	<b>12,864,291,834</b>



Note- 36.03

**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
<b>Add:</b>			
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
<b>Less :</b>			
Repayment	-	-	-
<b>Balance as at June 30, 2021</b>	<b>1,498,495,650</b>	<b>5,383,633,748</b>	<b>6,882,129,398</b>



Note- 37

**Reimbursable Project Aids (RPA) (Code-199)**

**Taka- 516,533,039**

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	516,533,039
<b>Add :</b> Addition for the year	-
<b>Less :</b> Refunded during the year	516,533,039
<b>Balance as at June 30, 2021</b>	<b>516,533,039</b>





## Note- 38

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

Taka-

52,024,802,843

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	-	-	-	-
Ongoing Projects	-	-	-	-
Total Interest on Debenture	-	-	-	-
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	12,313,215,544	4,498,007,007	3,575,269,141	13,235,953,410
Ongoing Projects	20,536,663,049	-	675,867,659	19,860,795,390
Total Interest on Foreign Loan	32,849,878,593	4,498,007,007	4,251,136,800	33,096,748,800
Interest on Government Loan (Code-316)				
Completed Projects	2,656,969,782	61,784,220	-	2,718,754,002
Ongoing Projects	17,042,074,511	1,670,950,656	2,503,725,126	16,209,300,041
Total Interest on Government Loan	19,699,044,293	1,732,734,876	2,503,725,126	18,928,054,043
<b>Balance as at June 30, 2021</b>	<b>52,548,922,886</b>	<b>6,230,741,883</b>	<b>6,754,861,926</b>	<b>52,024,802,843</b>



**Note- 38.01 Debt Servicing Liabilities (Interest) (Code-316)-BPDB**

**Taka-** 40,653,256,226

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	-	-	-	-
Ongoing Projects	-	-	-	-
Total Interest on Debenture	-	-	-	-
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	3,786,201,336	4,372,228,600	3,575,269,141	4,583,160,795
Ongoing Projects	20,536,663,049	-	675,867,659	19,860,795,390
Total Interest on Foreign Loan	24,322,864,385	4,372,228,600	4,251,136,800	24,443,956,185
Interest on Government Loan (Code-316)				
Completed Projects	-	-	-	-
Ongoing Projects	17,042,074,511	1,670,950,656	2,503,725,126	16,209,300,041
Total Interest on Government Loan	17,042,074,511	1,670,950,656	2,503,725,126	16,209,300,041
<b>Balance as at June 30, 2021</b>	<b>41,364,938,896</b>	<b>6,043,179,255</b>	<b>6,754,861,926</b>	<b>40,653,256,226</b>



Note- 38.02 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
Interest on Foreign Loan (Code-316-A)				
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
Interest on Government Loan (Code-316-A)				
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
<b>Balance as at June 30, 2021</b>	<b>8,289,489,219</b>	<b>148,267,060</b>	<b>-</b>	<b>8,437,756,279</b>



**Note- 38.03 Debt Servicing Liabilities (Interest)- (Code-316-B)-APSL**

**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
<b>Balance as at June 30, 2021</b>	<b>2,894,494,771</b>	<b>39,295,567</b>	<b>-</b>	<b>2,933,790,337</b>



Note- 39 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- 40**

**Other Liabilities**

**Taka- 1,106,474,929**

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)	1,037,458	-	-	1,037,458
Accrued Expenses- Others (Code-315)	1,723,646	-	-	1,723,646
CBA Contribution (Code-325)	513,843	550,190	523,080	540,953
Benevolent Fund (Code-342)	(69,533,875)	12,528,784	15,178,159	(72,183,250)
Employees Other Salary Deduction (Code-343)	(1,545,829)	15,813,708	20,597,620	(6,329,742)
Fund for Employees Honorarium (Code-357)	573,271,098	188,737,371	135,752,070	626,256,399
Other Liabilities (Code-359)	555,398,717	1,359,248	1,328,501	555,429,464
Deferred Revenue - For Ven. Ele. by Mob.Co (Code-393)	-	-	-	-
<b>Balance as at June 30, 2021</b>	<b>1,060,865,058</b>	<b>218,989,300</b>	<b>173,379,430</b>	<b>1,106,474,929</b>



Details of the above amount is given as under :

Particulars	Debit	Credit
194- Adjustment Accounts	-	14,718,051,966
195- PC Pole Accounts	-	-
901- Remittance to Regional Collection Account	-	-
902- Retention Remittances to Regional Collection A/C	-	-
903- Remittance from Local Collection Account	-	-
904- Retention Remittances from Local Collection A/C	-	-
905- Remittance to Central Bank	25,816,942	-
905A- Remittances to Zonal Central Bank Account.	-	-
906- Remittance from Regional Collection Account	78,666,887,048	46,652,606,092
906A- Remittances from Regional Collection Account. (To Zonal Central A/C)	-	25,000,000
907- Remittance to Regional Account	475,054,173,150	3,622,629,451
907A- Remittances to Regional & Accounting Office.	5,105,780,334	-
908- Remittance from Central Bank	259,600,000	474,373,956,466
908A- Remittances from Zonal Central Bank Account.	-	5,193,328,748
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	12,386,619	10,899,445
914- Remittance- Group Insurance	3,914,291	2,914,014
915- Remittance- GPF/ CPF Account	905,956,436	867,426,031
916- Clearing Account Local Office	49,469,607,149	50,034,685,240
917- Clearing Account Regional Accounting	5,777,932,140	5,799,260,126
918- Clearing Account Central Office	(31,970,431,219)	(2,666,607,236)
918A- Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies).	-	10,013,737,026
919- Remittance Miscellaneous Collection	9,598,190	9,198,490
920- Remittance to Regional Consumers S/D Account	-	-
921- Remittance to Central Bank from Regional Misc. Collection Account	404,653,753	264,629,877
922- Remittance to Central Bank from Regional S/D Account	117,205,472	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	4,806,228	6,352,619
<b>Total</b>	<b>583,951,904,596</b>	<b>609,330,594,865</b>
<b>Closing Balance as at June 30, 2021</b>		<b>25,378,690,269</b>



Note-42

Energy Sales

Taka-

391,876,410,773

Particulars	2020-2021	2019-2020
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	73,595,041,084	60,853,915,329
<b>Total Energy Sales</b>	<b>391,876,410,773</b>	<b>328,655,625,329</b>





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	-	-
0.12 Late Payment Surcharge / Interest on Consumers Bill	-	-
0.13A Interest on Bank Account	2,433,002,728	3,353,867,106
0.13B Interest on Security Deposit	211,831	270,302
0.13C Interest on Investment	2,661,657,396	2,530,503,527
0.13D Interest on Advances	14,750,388	14,447,956
0.14 Rebate on Govt. Electricity Duty	833,868	-
0.15 Sale of Tender Documents	12,866,179	1,676,006
0.16 House Rent Recovery	21,551,565	21,260,283
0.17 Transport Charge	1,539,637	16,274,926
0.18 Meter Rent / Service Charge	-	47,068
0.18A Transformer Rent	226,370	15,045,732
0.18B Pre-Paid Meter Rent	-	-
0.19 Sale of Scrap Material	85,712,740	29,475,528
0.19A Miscellaneous Income	1,563,665,978	441,026,985
0.19B Income from Cargo Transfer	1,230,364	1,563,771
0.19C Penalty for Unauthorized Connection	-	-
0.19D Rental Income-Land Lease	48,212,672	399,054,828
0.19E Rental Income Building	16,078,912	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	-	-
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	-	-
0.19I Income From Medical Centre	13,660	26,915
Income Form Sale of PC Pole	-	-
<b>Closing Balance</b>	<b>13,134,420,191</b>	<b>13,150,184,764</b>



Note- 44 Fuel Expenses

Taka-

29,947,744,619

Sl. No.	Name of Power Station	FY 2020-2021		FY 2019-2020	
		Net Generation (kWh)	Fuel Cost (Tk)	Net Generation (kWh)	Fuel Cost (Tk)
1	BAGHABARI POWER STATION	110,150,010	186,222,698	310,884,760	528,842,578
2	GHORASHAL POWER STATION	1,319,311,198	1,661,795,186	971,151,414	1,254,101,943
3	GHORASHAL POWER STATION	1,315,124,459	1,656,521,598	2,416,694,932	3,120,812,847
4	CHITTAGONG POWER STATION, RAWZAN	403,449,100	719,068,599	926,094,540	1,646,941,795
5	SHIKALBAHA POWER STATION (Gas Generation)	642,083,760	938,491,105	958,604,615	1,390,331,080
6	KUMERGOAN GT POWER SYLHET	111,029,330	209,167,497	98,064,120	175,163,912
7	SYLHET 225 MG PEAKING POWER PLANT	1,075,523,895	1,157,567,488	615,675,001	944,391,657
8	FENCHUGANJ 2x 90 MW CCPP (1st & 2nd unit)	637,015,112	897,793,192	848,956,163	1,263,635,847
9	SHAHJIBAZAR POWER STATION	361,427,444	595,653,205	480,460,020	793,930,022
10	TONGI POWER STATION	(200,350)	-	(793,031)	-
11	SIDDIRGONJ POWER STATION	(1,287,000)	-	(4,687,848)	838,064
12	CHADPUR CC POWER PLANT	596,516,880	965,555,231	590,802,399	896,105,452
13	Bhola 225 MW CCPP	315,289,459	416,039,144	1,054,246,227	1,176,037,829
14	Shahjibazar 330 CCPP	1,505,298,191	1,751,781,934	1,531,469,158	1,917,430,791
15	BIBIYANA-3 400MWmw	1,839,712,000	1,610,452,038	1,081,545,601	1,082,028,923
16	Shahjibazar 100 P/S	39,455,245	-	-	-
17	Bibiyan - South	1,351,302,135	1,134,868,929	-	-
18	SHIKALBAHA 225 MW Shamipur (Dual Fuel)	1,015,075,276	964,594,507	1,382,986,348	1,273,934,052
19	BARAPUKURIA POWER STATION	12,636,276,144	14,865,572,352	13,262,154,419	17,464,526,792
20	BARAPUKURIA POWER STATION	86,490,537	533,261,823	307,464,596	1,533,006,616
21	Sub Total Coal	1,098,325,916	6,771,784,523	1,759,569,881	8,773,147,554
22	Sub Total HFO	1,184,816,453	7,305,046,345	2,067,034,477	10,306,154,169
23	Sub Total Diesel	-	-	(516,777)	-
24	Sub Total	85,489,209	913,783,993	42,524,786	480,186,382
25	Sub Total	31,290,740	383,722,539	13,027,401	179,570,297
26	Sub Total	(856,680)	68,955,110	4,488,554	283,709,805
27	Sub Total	203,257,800	1,851,253,859	104,803,000	1,101,650,828
28	Sub Total	15,542,880	209,097,971	39,499,230	433,239,653
29	Sub Total	4,132,618	109,671,167	48,533,394	601,216,280
30	Sub Total	45,159,828	473,322,699	7,643,529	104,028,084
31	Sub Total	42,808,887	476,369,212	26,921,269	303,236,093
32	Sub Total	51,438,387	527,273,764	41,524,016	452,235,860
33	Sub Total	259,431,440	2,529,013,403	168,363,260	1,773,795,768
34	Sub Total	737,695,109	7,542,463,717	496,811,662	5,712,869,049
35	Sub Total	(153,245)	33,693	3,890,129	113,150,976
36	Sub Total	(230,555)	-	1,071,952	52,578,048
37	Sub Total	2,064,740	77,802,921	(2,750)	-
38	Sub Total	1,403,713	66,537,213	9,215,910	285,643,031
39	Sub Total	-	11,826,541	3,378,143	113,952,270
40	Sub Total	-	-	45,313	9,272,623
41	Sub Total	3,516,750	77,939,532	3,735,613	84,977,608
42	Sub Total	-	-	-	-
43	Sub Total	-	-	336,720	8,615,976
44	Sub Total	-	522,305	-	-
45	Sub Total	6,601,403	234,662,205	21,671,030	668,190,532
46	Sub Total	15,230,331,104	29,947,744,619	16,690,791,381	34,151,740,542
47	Grand Total				



**Note-45 Personnel Expenses**

Taka- **5,536,084,123**

Code No.	Head of Accounts	FY 2020-2021	FY 2019-2020
0.20	Pay of Officers	454,090,020	480,371,595
0.21	Pay of Staff	895,969,212	888,125,190
0.22	Allowances of Officers	311,122,576	325,317,275
0.23	Allowances of Staff	658,800,076	656,395,354
0.24	Leave Encasement	49,309,719	36,420,689
0.25	Overtime Allowances (Single Rate)	151,995,280	146,150,643
0.25a	Overtime Allowances (Double Rate)	601,769,596	603,651,407
0.28	House Rent Expenses	-	238,000
0.29	Medical Expenses	13,872,826	12,628,100
0.31	Bonus for Officers	72,617,089	71,875,143
0.31a	Bonus for Staff	151,520,673	154,436,745
0.31b	Bangla Nobo Barsho Allowance (For Officers)	8,596,071	6,704,893
0.31c	Bangla Nobo Barsho Allowance (For Staff)	14,043,263	13,493,345
0.35b	Employees Electricity Rebate	155,126,475	154,004,224
0.50	Workmen Compensation	-	-
0.51	Gratuity	-	-
0.53	Income Tax of Officers & Staff	-	-
0.55	Employees Other Benefit & Welfare Expenses	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	2,729,387,122
0.58	Leave Encasement on Retirement	84,930,380	84,504,075
0.59	Leave Salary & Pension Contribution for Trans. Govt. Em	-	-
0.63	Honorarium - Punishment/Reward Scheme or APA	203,704,435	278,456,119
0.63a	Honorarium - Other	42,265,648	46,939,961
0.66	Wages for Hired Labour	249,760,380	249,142,779
0.66a	Computerization of Commercial Operation	-	-
0.66b	Service Charge for Collection of Electricity Bill by Mobile Phone Co.	-	-
0.66c	Contract out - Commercial Operation Activities	-	-
0.67	Interest on GPF/CPF	-	-
<b>Total Personnel Expenses</b>		<b>5,536,084,123</b>	<b>6,942,724,213</b>



**Note-46 Total Office & Other Expenses**

Taka-

**341,578,059**

Code No.	Head of Accounts	FY 2020-2021	FY 2019-2020
0.26	Traveling Expenses/Allowances (For Official)	29,906,896	104,433,744
0.26a	Traveling Expenses (For Training)	397,855	17,897,072
0.27	Conveyance Charge	1,026,665	1,347,305
0.29a	Washing Expenses	190,292	179,595
0.30	Representation & Entertainment	548,681	640,270
0.32	Stationary & Printing	14,901,132	13,735,163
0.33	Taxes, Licence & Fees	56,640,961	37,393,173
0.34	Office Rent	-	-
0.35	Water Charges	4,592,720	5,732,399
0.35a	Electric Charges (Own use)	180,428,316	157,978,386
0.35c	Electricity Rebate - Freedom Fighters	-	-
0.36	Uniforms & Liveries	12,864,416	8,314,768
0.37	Post & Telegram	345,304	334,303
0.37a	Telephone, Telex & Fax	7,056,734	6,502,061
0.38	Advertising & Promotion	25,342,874	22,438,500
0.39	Audit Fee	-	-
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	31,850	88,862
0.40	Books & Periodicals	509,472	773,133
0.52	Donation & Contributions	6,411,112	11,714,400
0.52a	Donation to Sick Employees from Benevolent Fund	64,000	4,436,470
0.54	Training & Education - Local	318,780	390,500
0.54a	Training & Education - Foreign	-	-
0.68	Allocation of Gen. Admn. Exp.	-	-
0.69	Miscellaneous Expenses	-	-
<b>Total Office &amp; Other Expenses</b>		<b>341,578,059</b>	<b>394,330,104</b>



Note-47 Total Repair & Maintenance

Taka- 5,926,533,806

Code No.	Head of Accounts	FY 2020-2021	FY 2019-2020
0.42	Petrol, Diesel & Lubricants Used for Transport	30,467,454	36,178,138
0.42a	CNG Used for Vehicle	4,179,337	6,802,570
0.43	Petrol, Diesel & Lubricants Used for Other Equipment	129,138,824	153,682,261
0.44	Store & Spares Used	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	1,375,623,918
0.45a	Vat	128,610,381	163,740,883
0.45b	Vat - For Assets Manufacturing by BPDB	-	-
0.46	Demurrage & Warfront	-	-
0.48	Hire of Equipment	-	-
0.49	Freight & Handling	32,161,404	25,592,974
0.60	Insurance (For Goods & Property)	-	-
0.60a	Insurance For Vehicle & other	2,737,662	2,699,580
0.60b	Group Insurance Premium	-	-
0.61	Bank Charge & Commission	4,770,770	18,625,486
0.64	Contractor's Fees	-	-
0.64a	Office Maintenance	-	-
0.64b	Store Maintenance	-	-
0.65	Consultant's Fee - Local	710,000	59,147,665
0.65a	Consultant's Expenses - Foreign	277,857,139	219,734,170
0.70	Land & Land Rights	-	-
0.71	Structure & Improvement	73,446,229	60,369,636
0.72	Boiler Plant equipment	34,997,797	20,009,846
0.73	Engine & Engine Driven Generators	13,430,086	13,508,557
0.74	Generator	44,019,832	47,909,112
0.75	Prime Movers	11,161,980	22,564,438
0.76	Accessory Electric Equipment	2,513,542	3,633,310
0.77	Reservoir, Dams & Waterways	11,230,957	5,003,045
0.78	Water Wheels and Turbines	-	-
0.79	Roads, Rail Roads & Bridges	-	-
0.8	Fuel Holders, Producers & Accessories	-	-
0.81	Station Equipment	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	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	26,215,440
0.90	Heavy & Other Power Operated Equipment's	-	-
0.91	Office furniture & Equipment	1,125,217	1,072,740
0.91a	Office Equipment (Computer, Monitor & Others)	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	32,411,040
0.96	Fire Fighting Equipment	-	-
0.97	Renewable Energy Promotion (Solar Power)	-	-
0.99	Miscellaneous Equipment	-	-
<b>Total Repair &amp; Maintenance</b>		<b>5,926,533,806</b>	<b>6,558,726,069</b>



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 Purbachal 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
Shahjannullah 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
Kushara 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
<b>Sub-Total</b>	<b>16,681,961,295</b>	<b>94,445,678,191</b>	<b>16,377,549,955</b>	<b>85,460,557,814</b>



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
<b>Balance as at June 30, 2021</b>	<b>8,128,888,573</b>	<b>47,129,144,480</b>	<b>6,689,207,555</b>	<b>40,171,296,679</b>



Particulars	FY-2020-2021		FY-2019-2020	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
<b>Sub-Total</b>	<b>16,681,961,295</b>	<b>94,445,678,191</b>	<b>16,377,549,955</b>	<b>85,460,557,814</b>
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
Techmaf Solartech Energy Ltd. (20MW)	33,438,191	394,598,682	36,027,726	423,055,479
Acron Infraction 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 Cig. 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	-	-
Anlima 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. - Koddia (300MW)	1,280,252,848	13,968,072,079	365,298,295	5,888,119,002
<b>Balance as at June 30, 2021</b>	<b>34,603,676,263</b>	<b>277,373,564,998</b>	<b>25,012,571,440</b>	<b>175,189,846,701</b>





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 NARA YONGONJ 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
KHANJAHAN ALI POWER LTD.	92,282,785	1,363,243,262	91,546,622	1,466,836,454
IELCONSOURTUM & 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
GIBB POWER LTD.	167,490,216	656,939,574	133,166,952	579,797,403
<b>Balance as at June 30, 2021</b>	<b>4,471,922,874</b>	<b>33,282,381,364</b>	<b>3,855,055,330</b>	<b>32,164,342,577</b>



Particulars	FY-2020-2021		FY-2019-2020	
	Unit Kwh	Amount In Tk.	Unit Kwh	Amount In Tk.
APSCI (Except New 573 MW)	711,938,656.00	3,725,662,841.17	871,733,180	3,992,507,875
APSCL (New 50 MW)	184,795,542	439,275,908	244,146,276	533,228,573
APSCL (225 MW)	1,574,330,675	5,139,666,301	1,480,504,353	5,104,811,743
APSCL (450 MW) South	1,955,572,989	7,571,323,434	2,350,523,007	8,671,643,247
APSCL (450 MW) North	2,088,923,729	5,900,126,978	2,458,470,544	6,666,202,866
SBU HARIPUR	-	247,733,903	-	278,186,638
EGCB Ltd (210X2)MW	563,946,120	2,694,566,404	278,915,352	2,263,261,009
EGCB Ltd (412)MW	1,803,485,796	5,421,654,625	2,783,382,126	6,122,051,191
EGCB Ltd (360)MW	1,039,616,357	3,656,399,175	926,684,819	3,260,352,289
North West Power Gen (NWP/PGCL)- Sirajgonj	216,329,490	2,382,001,459	1,251,820,331	3,962,775,220
North West Power Gen (NWP/PGCL)- Sirajgonj (Unit - 2)	1,135,656,573	4,351,973,695	659,693,652	4,066,747,219
North West Power Gen (NWP/PGCL)- Sirajgonj (Unit - 3)	1,447,005,461	4,890,841,676	1,246,030,415	4,356,240,963
North West Power Gen (NWP/PGCL)- Khulna	279,080,308	7,770,389,923	6,755,128	3,602,950,417
North West Power Gen (NWP/PGCL)- Bheramara	2,706,234,738	7,636,097,844	2,315,525,576	6,376,468,917
North West Power Gen (NWP/PGCL)- Madhumati	11,607,408	1,485,423,700	216,337,824	3,427,103,611
BPDB RPCL PowerGen Ltd.	387,788,703	5,857,190,239	175,337,452	4,032,187,505
<b>Balance as at June 30, 2021</b>	<b>16,106,312,544</b>	<b>69,170,328,105</b>	<b>17,265,860,037</b>	<b>66,716,719,282</b>



NOTE- 52 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	322,003,088	-	322,003,088	360,777,628
0.21	Pay of Staff	267,278,623	-	267,278,623	267,834,942
0.22	Allowances of Officers	171,073,289	-	171,073,289	179,024,270
0.23	Allowances of Staff	177,352,641	-	177,352,641	178,763,173
0.24	Leave Encasement	26,504,798	-	26,504,798	16,997,955
0.25	Overtime Allowances (Single Rate)	40,103,357	-	40,103,357	38,408,015
0.25a	Overtime Allowances (Double Rate)	101,169,984	-	101,169,984	99,323,815
0.26	Traveling Expenses/Allowances (For Official)	20,857,614	-	20,857,614	55,975,649
0.26a	Traveling Expenses (For Training)	1,166,762	-	1,166,762	10,320,648
0.27	Conveyance Charge	4,565,967	-	4,565,967	4,955,964
0.28	House Rent Expenses	-	-	-	-
0.29	Medical Expenses	3,250,978	-	3,250,978	2,760,520
0.29a	Washing Expenses	79,010	-	79,010	517,855
0.30	Representation & Entertainment	6,891,027	-	6,891,027	6,885,541
0.31	Bonus for Officers	54,889,253	-	54,889,253	45,759,453
0.31a	Bonus for Staff	48,062,614	-	48,062,614	49,399,759
0.31b	Bangla Nobo Barsho Allowance (For Officers)	5,475,788	-	5,475,788	5,251,971
0.31c	Bangla Nobo Barsho Allowance (For Staff)	4,449,228	-	4,449,228	4,359,166
0.32	Stationary & Printing	35,807,842	-	35,807,842	31,768,395
0.33	Taxes, Licence & Fees	36,140,594	-	36,140,594	22,607,914
0.34	Office Rent	2,261,664	-	2,261,664	2,267,466
0.35	Water Charges	26,670,248	-	26,670,248	7,995,925
0.35a	Electric Charges (Own use)	34,800,932	-	34,800,932	29,401,109
0.35b	Employees Electricity Rebate	56,534,460	-	56,534,460	55,571,195
0.35c	Electricity Rebate - Freedom Fighters	-	-	-	-
0.36	Uniforms & Liveries	2,795,794	-	2,795,794	1,570,181
0.37	Post & Telegram	1,004,025	-	1,004,025	1,022,763
0.37a	Telephone, Telex & Fax	3,511,686	-	3,511,686	3,513,423
0.38	Advertising & Promotion	48,677,973	-	48,677,973	75,668,128
0.39	Audit Fee	1,920,000	-	1,920,000	1,853,608
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	5,991,842	-	5,991,842	9,067,280
0.40	Books & Periodicals	748,051	-	748,051	621,064
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	50,666,015	-	50,666,015	45,322,202
0.42a	CNG Used for Vehicle	3,826,985	-	3,826,985	2,393,397
0.43	Petrol, Diesel & Lubricants Used for Other Equipment	-	-	-	-
0.44	Store & Spares Used	16,879,506	-	16,879,506	14,238,010
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	539,786,680	-	539,786,680	506,848,186
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	4,690	-	4,690	123,551
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	-	-	-	1,500,000
0.52a	Donation to Sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education - Local	72,210,390	-	72,210,390	63,883,499
0.54a	Training & Education - Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	1,600,452	-	1,600,452	23,073,485
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	811,180,170	-	811,180,170	818,547,805
0.58	Leave Encasement on Retirement	74,524,535	-	74,524,535	57,822,749
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	2,090,140	-	2,090,140	1,034,140
0.60b	Group Insurance Premium	34,172,716	-	34,172,716	9,000,000
0.61	Bank Charge & Commission	17,519,643	-	17,519,643	102,672,368
0.62	Bad debts	-	-	-	-
0.63	Honorarium - Punishment/Reward Scheme or APA	96,478,604	-	96,478,604	116,203,277
0.63a	Honorarium - Other	46,150,244	-	46,150,244	8,977,577
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	35,507,877	-	35,507,877	27,866,734
0.66a	Computerization of Commercial Operation	-	-	-	4,000
0.66b	Service Charge for Collection of Electricity Bill by Mobile Phone C	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	-	-	-	-
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	-	133,656,473	133,656,473	139,748,613
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	-	8,476,056	8,476,056	-
0.85	Underground Conductors	-	-	-	-
0.86	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	-	56,234,112	56,234,112	46,576,090
0.90	Heavy & Other Power Operated Equipment's	-	-	-	-
0.91	Office furniture & Equipment	-	3,366,068	3,366,068	3,025,446
0.91a	Office Equipment (Computer, Monitor & Others)	-	66,242	66,242	45,820
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	-	-	-
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	895,146	895,146	564,897
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy Promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	3,399,248,008	243,445,891	3,642,693,899	3,608,215,484



Note-54

Interest Expenses on Budgeetary 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
<b>Closing Balance</b>	<b>12,948,036,000</b>	<b>12,948,036,000</b>



Note- 53

**Financing and Other Charges**

Taka-

5,085,983,112

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)	3,025,304,878	4,317,204,480
Interest on Government Loan (Code-672)	1,384,836,897	1,458,915,258
Interest on Loan From Power Sector Development Fund (Code-672B)	-	-
Interest on GPF & CPF (Code-675)	675,841,337	532,361,142
Interest on Bank O/D/ LTR Short Term Loan (Code-676)	-	-
<b>Closing Balance</b>	<b>5,085,983,112</b>	<b>6,308,480,879</b>



Note- 55

Loss/(Gain) due to Exchange Rate Fluctuation

Taka-

109,260,587

Generation, Distribution and Miscellaneous wise ERF is shown below :

Particulars	2020-2021	2019-2020
Generation	109,260,587	441,007,248
Distribution	-	-
Miscellaneous	-	-
<b>Closing Balance</b>	<b>109,260,587</b>	<b>441,007,248</b>



Note- 56 Assets Insurance Fund Taka- 56,000,000

Particulars	2020-2021	2019-2020
Assets Insurance Fund	56,000,000	56,000,000
<b>GRAND TOTAL</b>	<b>56,000,000</b>	<b>56,000,000</b>





Note-57

**PROVISION FOR POWER SECTOR DEVELOPMENT FUND**

Taka-

11,447,270,614

Power Sector Development Fund is shown below :

Particulars	2020-2021	2019-2020
Power Sector Development	11,447,270,614	10,150,170,000
<b>Closing Balance</b>	<b>11,447,270,614</b>	<b>10,150,170,000</b>



Note- 58

Gain on Sale of Shares

Taka- (2,073,599,682)

Particulars	2020-2021	2019-2020
Gain on Sale of Shares	(2,073,599,682)	-
<b>Closing Balance</b>	<b>(2,073,599,682)</b>	<b>-</b>



Note-59 Subsidy From Government Taka- (117,779,100,000)

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



Note-60

Income Tax (TDS)

Taka-

1,169,516,374

Particulars	2020-2021	2019-2020
Income Tax (TDS)	1,169,516,374	-
<b>Closing Balance</b>	<b>1,169,516,374</b>	<b>-</b>



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
<b>Revenue :</b>			
	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 CAPP	684,646	986,288
	RAO, Tangail	-	-
	RAO, Noakhali	-	-
	Hatia Diesel	-	436,301
	Shahjibazar 330MW	-	-
	RAO, Mymensingh	-	-
	Khulna P/S	-	-
	Faridpore P/S	-	-
	C&M Khulna	4,363,351	-
	Jessor E/A	-	-
	COOAC	-	-
	CPAAC	8,100	57,639
	<b>Total Revenue</b>	<b>4,568,555,419</b>	<b>30,705,057,070</b>
<b>Overhead :</b>			
	RAO, CES	-	-
	RAO, Bhola	-	-
	RAO, P&CO	-	-
	RAO, Shahjibazar	-	134,376
	RAO, COOAC	19,332,563	-
	<b>Total Overhead</b>	<b>19,332,563</b>	<b>134,376</b>
<b>Development :</b>			
	Bibiyana-400MW(South)	-	-
	CPAAC	-	-
	Ghorashal 3th unit Re-powering Project	-	48,000
	Land Acquisition for Moheshkhali Power	-	-
	Power Dist. Dev. Proj. Rangpur	-	-
	<b>Total Development</b>	<b>-</b>	<b>48,000</b>
	<b>Total Revenue+Overhead+Development</b>	<b>4,587,887,982</b>	<b>30,705,239,446</b>
Adjustment : During the year		11,794,676,256	3,452,280,704
Trustee Board		-	-
<b>Balance as at June 30, 2021</b>			<b>17,774,955,912</b>

