

PRIVATE & CONFIDENTIAL  
AUDITORS' REPORT AND ACCOUNTS  
(SINGLE BUYER)



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 (Single Buyer)**, 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 **BPDB** as at **June 30, 2021** and of its financial performance and its cash flows for the year then ended and comply with the Honorable President's Order No. 59 of 1972 (Creation of Bangladesh Power Development Board) and other applicable laws and regulations.

#### Basis for opinion

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

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

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

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



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

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

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

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

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



**K. M. ALAM & CO.**  
Chartered Accountants



**DEWAN NAZRUL ISLAM & CO.**  
Chartered Accountants

**Dated : Dhaka**  
November 03, 2021



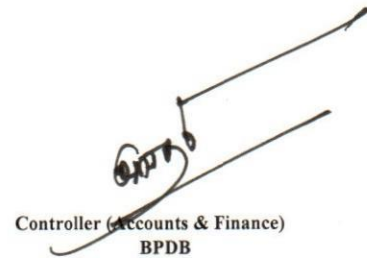
BANGLADESH POWER DEVELOPMENT BOARD  
(SINGLE BUYER)  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2021.

PROPERTY & ASSETS	NOTE	AS AT 30-06-2021
<b>NON-CURRENT ASSETS</b>		
<b>CURRENT ASSETS</b>		
CASH IN HAND & AT BANK	1	7,426,656,952
ACCOUNTS RECEIVABLE -BULK (OTHER THAN BPDB)	2	93,531,061,623
ACCOUNTS RECEIVABLE FROM BPDB'S SPC	3	35,724,850,775
ACCOUNTS RECEIVABLE FROM GOVT. AS SUBSIDY	4	54,254,500,000
<b>TOTAL CURRENT ASSETS</b>		<b>190,937,069,351</b>
<b>TOTAL PROPERTY &amp; ASSETS</b>		<b>190,937,069,351</b>

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



Director Accounts  
BPDB

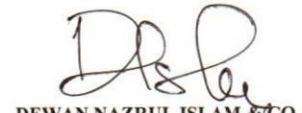


Controller (Accounts & Finance)  
BPDB

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  
(SINGLE BUYER)  
STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2021.

EQUITY & LIABILITIES	NOTE	AS AT 30-06-2021
<b><u>EQUITY &amp; RESERVE</u></b>		
RETAINED EARNINGS	5	(507,913,234,048)
		<b>(507,913,234,048)</b>
<b><u>NON-CURRENT LIABILITIES</u></b>		
BUDGETARY SUPPORT FROM GOVT.	6	431,601,200,000
		<b>431,601,200,000</b>
<b><u>CURRENT LIABILITIES</u></b>		
ACCOUNTS PAYABLE TO IPP, RENTAL, PUBLIC PLANT & IMPORT	7	91,616,808,929
ACCOUNTS PAYABLE TO BPDB'S GENERATION	8	67,294,305,002
PAYABLE TO POWER SECTOR DEVELOPMENT FUND	9	12,792,859,707
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	10	95,545,129,760
		<b>267,249,103,399</b>
CLEARING ACCOUNTS		-
		-
		-
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>190,937,069,351</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  
(SINGLE BUYER)  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED JUNE 30, 2021.**


PARTICULARS	NOTE	FY 2020-21
<b><u>OPERATING REVENUE</u></b>		
ENERGY SALES (BULK)	11	391,876,410,773
OTHER OPERATING INCOME	12	1,684,665,829
		<b>393,561,076,603</b>
<b><u>POWER PURCHASE COST</u></b>		
ELECTRICITY PURCHASE FROM BPDB'S SBU & OTHERS BPDB'S PLANT	13	79,304,475,349
ELECTRICITY PURCHASE FROM IPP	14	277,373,564,998
ELECTRICITY PURCHASE FROM INDIA	15	47,129,144,480
ELECTRICITY PURCHASE FROM RENTAL	16	33,282,381,364
ELECTRICITY PURCHASE FROM PUBLIC PLANT	17	69,170,328,105
GENERAL & ADMINISTRATIVE EXPENSES	18	186,106,936
		<b>506,446,001,232</b>
		<b>(112,884,924,629)</b>
<b><u>OPERATING INCOME / (LOSS)</u></b>		
INTEREST ON BUDGETARY SUPPORT FROM GOVT.	19	12,948,036,000
PROVISION FOR POWER SECTOR DEVELOPMENT FUND	20	11,447,270,614
SUBSIDY FROM GOVERNMENT	21	(117,779,100,000)
<b>INCOME / (LOSS) BEFORE TAX</b>		<b>(19,501,131,243)</b>
INCOME TAX (TDS)	22	137,209,044
<b>COMPREHENSIVE INCOME / (LOSS)</b>		<b>(19,638,340,287)</b>
<b><u>RETAINED EARNINGS</u></b>		
BALANCE AS AT JULY 01, 2020		(514,198,293,760)
PREVIOUS YEAR'S ADJUSTMENT	23	25,923,400,000
COMPREHENSIVE INCOME / (LOSS)		(19,638,340,287)
<b>BALANCE AS AT JUNE 30, 2021</b>		<b>(507,913,234,048)</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  
(SINGLE BUYER)  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2021.

SL. #	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>A</b>	<b>Total Receipts from Customer &amp; Others</b>			
	Sales & Other Income During the Period	393,561,076,603		
	Add Opening A/R	140,731,478,860		
	Less Closing A/R	(129,255,912,398)		
	<b>Net Receipt from Customers</b>		405,036,643,064	
	Less Cash Expenditure			
	Power Purchase Cost	(506,446,001,232)		
	Add Opening A/P	(125,127,342,856)		
	Less Closing A/P	158,911,113,931		
	<b>Net Cash Expenses</b>		(472,662,230,157)	
	Income Tax (TDS)	(137,209,044)		
	Fund Provided for Power Sector Development Fund (PSDF)	(25,685,400,000)		
			(25,822,609,044)	
<b>C</b>	Reimbursable Project Aid- received-Sh-35			
<b>D</b>	Debt Service Liabilities-Interest Payment -Sh-36			
<b>E</b>	<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES (A-B-C-D)</b>			(93,448,196,137)
	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
<b>F</b>	<b>NET CASH OUT FLOW FROM INVESTING ACTIVITIES</b>		-	-
	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
<b>G</b>	<b>NET CASH INFLOW FROM FINANCING ACTIVITIES</b>		-	-
<b>H</b>	<b>NET CASH OUTFLOW (E+F+G)</b>			(93,448,196,137)
<b>I</b>	<b>CASH RECEIVED FROM GOVT. AS SUBSIDY</b>			89,448,000,000
<b>J</b>	<b>OPENING CASH IN HAND</b>			11,426,853,089
<b>K</b>	<b>CLOSING CASH IN HAND(H+I-J)</b>			7,426,656,952

  
Director Accounts  
BPDB

  
Controller (Accounts & Finance)  
BPDB

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, SIPP, Rentals and Government own generation companies. BPDB also acts as a seller of the electricity to the distribution companies like DPDC, DESCO, WZPDCL, NWZPDCL, NESCO Ltd. & REB.

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

**2.00 Summary of Significant Accounting Policies:**

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

**2.01 Basis of Preparation and Presentation of Financial Statements:**

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





## 2.02 Statement of Compliance:

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

**3.00 Cash-in-hand & at Bank: Tk. 7,426,656,952**

The Closing balance of Cash-in-hand & at Bank of Tk. 7,426,656,952 (Note-01).

**4.00 Accounts Receivable –Bulk (Other than BPDB): Tk. 93,531,061,623**

Balance amount of Tk.93,531,061,623 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-2)

**5.00 Accounts Receivable-From BPDB's SPC-Distribution: Tk. 35,724,850,775**

Accounts receivable-From BPDB's SPC Distribution a sum of Tk. 35,724,850,775 includes receivables from 04 Nos. Distribution (SPC) Zones. (Note-3)

**6.00 Accounts Receivable-From GOB against Subsidy: Tk. 55,254,500,000**

Accounts receivable-From GOB against subsidy for the Financial Year 2020-2021 is Tk. 55,254,500,000 . (Note-4)

**7.00 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-6) 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-21). From the financial year 2020-2021 the subsidy has been recorded on accrual basis.



**8.00 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-10)**

**9.00 Net profit/(Loss)**

**Tk.(19,638,340,287)**

During the year BPDB (Single Buyer) incurred a net loss of Tk.19,638,340,287 after deducting income tax (TDS) of Tk.137,209,044.



Note-1

Cash in Hand and at Bank

Taka-

7,426,656,952

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>		
Regional Accounting Office Bank Account	360,193,700	1,375,784,532
Central Bank Account	7,066,463,252	10,051,068,557
<b>Closing Balance as at June 30, 2021</b>	<b>7,426,656,952</b>	<b>11,426,853,089</b>



Note-2

Accounts Receivable - Bulk (other than BPDB (Code 141))

Taka-

93,531,061.623

Particulars	Opening Balance	Dr	Cr	Closing Balance
501.08 Sales-DPDC	41,915,784,861	62,459,355,954	60,758,423,068	43,616,717,747
501.08a Sales-REB/PBS	26,705,732,594	177,448,436,418	171,758,104,913	32,396,064,099
501.08b Sales-DESCO	5,740,170,893	37,171,759,420	36,025,505,861	6,886,424,452
501.08c Sales-WZPDC	4,234,194,581	19,790,501,522	19,842,788,951	4,181,907,152
501.08d Sales-NESCO	9,544,222,938	21,411,316,376	24,505,591,139	6,449,948,174
<b>Total</b>	<b>88,140,105,866</b>	<b>318,281,369,689</b>	<b>312,890,413,932</b>	<b>93,531,061,623</b>



Note-3

Accounts Receivable From BPDB's SPC Distribution (Code 141a)

Taka-

35,724,850,775

Particulars	Opening Balance	Dr	Cr	Closing Balance
501.09 Sales-BPDB's Distribution Zone	52,591,372,994	73,595,041,084	90,461,563,303	35,724,850,775
<b>Total</b>	<b>52,591,372,994</b>	<b>73,595,041,084</b>	<b>90,461,563,303</b>	<b>35,724,850,775</b>



Note- 4 Accounts Receivable -from Govt. as Subsidy (Code 141b)

Taka- 54,254,500.000

Particulars	Opening Balance	Dr	Cr	Closing Balance
Subsidy Receivable from Government	-	117,779,100,000	63,524,600,000	54,254,500,000
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	<b>117,779,100,000</b>	<b>63,524,600,000</b>	<b>54,254,500,000</b>



**Note- 5 Retained Earnings** Taka- (507,913,234,048)

The above amount refers to the accumulated profit/ (deficit) of BPDB (Single Buyer) up to the balance sheet date. Detail break-up of previous years adjustment has been shown in note number-23 of the notes to the accounts.

Particulars	Amount
Balance as at July 01, 2020	(514,198,293,760)
Previous Year Adjustment (Code-205)	25,923,400,000
Comprehensive Income / (Loss)	(19,638,340,287)
<b>Closing Balance as at June 30, 2021</b>	<b>(507,913,234,048)</b>



Note: 6 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





Note-7 Accounts Payable -to IPP,Rental,Public Plant & Import (Code 311)

Taka-

91,616,808,929

Particulars	Opening Balance	Dr	Cr	Closing Balance
613-Electricity Purchase From IPP	44,137,853,827	256,854,660,810	277,373,564,998	64,656,758,015
614-Electricity Purchase From Rental Plant	8,847,918,180	34,130,891,729	33,282,381,364	7,999,407,815
615-Electricity Purchase From India	6,713,932,458	48,001,374,905	47,129,144,480	5,841,702,033
616-Electricity Purchase From Public Plant	14,136,350,655	70,187,737,693	69,170,328,105	13,118,941,066
<b>Total</b>	<b>73,836,055,119</b>	<b>409,174,665,137</b>	<b>426,955,418,947</b>	<b>91,616,808,929</b>



Note- 8 Accounts Payable to BPDB's Generation (Code 311b)

Taka- 67,294,305,002

Particulars	Opening Balance	Dr	Cr	Closing Balance
618-Electricity Purchase From SBU - Generation by BPDB.	51,291,287,737	63,301,458,084	79,304,475,349	67,294,305,002
<b>Total</b>	<b>51,291,287,737</b>	<b>63,301,458,084</b>	<b>79,304,475,349</b>	<b>67,294,305,002</b>



Note-9

Payable to Power Sector Development Fund

Taka- 12,792,859,707

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	27,030,989,093	
Add : Payable during the year	11,447,270,614	
	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- 10

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
<b>Balance as at June 30, 2021</b>	<b>82,597,093,760</b>	<b>12,948,036,000</b>	<b>-</b>	<b>95,545,129,760</b>



Note- 11 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>



Note- 12

Other Operating Income

Taka- 1,684,665,829

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
0.13A Interest on Bank Account	1,684,665,829	-
<b>Total</b>	<b>1,684,665,829</b>	<b>-</b>



Note-13: ELECTRICITY PURCHASE FROM BPDB's SBU & OTHERS BPDB'S PLANT

Sl.No.	Name of Power Plant	Energy Payment		Capacity Payment Total Fixed Cost Tk	Power Purchase Cost
		Fuel Cost Tk	Variable O & M Tk		
<b>A. Power Purchase Cost of BPDB's SBU</b>					
1	Kamafuli Hydro Power Plant	-	121,500,788.21	1,267,086,659.79	1,388,587,448
2	Baghabari 130 MW Peaking Power Plant	186,222,698.00	5,507,500.50	667,798,640.61	859,528,838
3	Ghorashal Power Station (old)	1,661,795,185.75	-	1,822,035,592.16	3,483,830,778
4	Ghorasal 365 MW CAPP (7th Unit)	1,656,521,598.50	53,394,053.04	3,769,580,540.47	5,479,496,192
5	Chittagong Power Station 360MW	719,068,599.00	14,524,167.60	3,543,847,892.40	4,277,440,659
6	Sikalbaha 150 MW Peaking Power Plant	938,491,105.38	34,672,523.04	1,225,134,464.58	2,198,298,093
7	Sylhet 150 MW CAPP	1,157,567,488.00	39,471,726.95	1,493,316,661.05	2,690,355,876
8	Fenchuganj CAPP ( Unit 1& 2)	897,793,192.00	23,251,051.59	1,886,529,445.41	2,807,573,689
9	Shahjibazar 60 MW	595,653,205.00	13,192,101.71	503,606,890.72	1,112,452,197
10	Tongi 80 MW GT Power Plant	-	-	558,929,914.00	558,929,914
11	Siddhirganj 210 MW Thermal Power Plant	-	-	1,328,431,129.00	1,328,431,129
12	Chandpur 150 MW CAPP	965,555,231.00	21,772,866.12	1,771,857,944.88	2,759,186,042
13	Bhola 225 MW CAPP	416,039,144.00	31,528,945.90	2,343,982,424.10	2,791,550,514
14	Shahjibazar 330 MW CAPP	1,751,781,934.00	61,115,106.55	4,314,100,445.45	6,126,997,486
15	Sikalbaha 225 MW Peaking Power Plant	964,594,507.15	101,507,527.60	2,405,109,323.25	3,471,211,358
16	Barapukuria Coal ( Unit 1&2)	533,261,822.64	25,947,161.10	2,604,885,541.26	3,164,094,525
17	Baghabari 50 MW Peaking Power Plant	913,783,993.13	43,437,067.09	586,639,670.45	1,543,860,731
18	Bera 70 MW Peaking Power Plant	383,722,539.43	15,898,824.99	660,355,507.03	1,059,976,871
19	Haathazari 100 MW Peaking Power Plant	68,955,110.12	-	1,415,871,177.50	1,484,826,288
20	Dohazai 100 MW Peaking Power Plant	1,851,253,859.12	95,287,256.64	1,452,826,263.57	3,399,367,379
21	Faridpur 50 MW Peaking Power Plant	209,097,970.50	8,871,875.90	702,871,714.20	920,841,561
22	Gopalganj 100 MW Peaking Power Plant	109,671,166.70	2,358,898.35	1,030,061,245.95	1,142,091,311
23	Titas 50 MW Peaking Power Plant	473,322,699.00	22,945,708.61	863,374,140.39	1,359,642,548
24	Shantahar 50 MW Peaking Power Plant	476,369,211.52	21,875,341.26	518,032,367.85	1,016,276,921
25	Katakhali 50 MW Peaking Power Plant	527,273,764.42	26,274,728.08	523,987,558.50	1,077,536,051
<b>Sub-Total of Power Purchase Cost from BPDB's SBU's as per PPA</b>		<b>17,457,796,024</b>	<b>784,335,220.83</b>	<b>39,260,253,154.56</b>	<b>57,502,384,400</b>



Sl.No.	Name of Power Plant	Energy Payment		Capacity Payment Total Fixed Cost Tk	Power Purchase Cost
		Fuel Cost Tk	Variable O & M Tk		
<b>B. Power Purchase Cost of BPDB's Other Than SBU</b>					
1	WIND BASE POWER STATION, KUTUBDIA & HATIYA	-	144,904	3,940,889	4,085,793
2	7.4 MW SOLAR PV POWER PLANT AT KAPTAL	-	-	56,235,351	56,235,351
3	KUMERGOAN GT POWER SYLHET	209,167,497	6,741,715	203,457,234	419,366,446
4	bibiyana-3 400mw	1,610,452,038	11,074,404	2,132,751,342	3,754,277,784
5	Shahjibazar 100 P/S	-	3,560,765	71,117,626	74,678,391
6	Bibiyana - South	1,134,868,929	323,321	1,495,746,013	2,630,938,263
7	SBU Haripur (BPDB Book Costs)	-	-	90,047,286	90,047,286
8	BARAPUKURIA POWER STATION (UNIT 3)	6,771,784,523	481,031,584	2,428,978,133	9,681,794,240
9	KHULNA POWER STATION	-	6,974,916	341,453,242	348,428,157
10	CHAPAINOBAGONJ PEAKING PP 100 MW AMNURA	2,529,013,403	109,182,513	603,953,115	3,242,149,031
11	BHERAMARA POWER STATION	33,693	3,090,483	212,175,243	215,299,420
12	BARISHAL GAS TURBINE POWER STATION	-	15,382,270	89,741,304	105,123,574
13	BHOLA DIESEL POWER STATION (Closed)	-	1,955	30,156,042	30,157,997
14	SAYEDPUR GAS TURBINE POWER STATION	77,802,921	4,342,930	114,966,271	197,112,122
15	RANGPUR GAS TURBINE POWER STATION	66,537,213	9,194,529	135,756,139	211,487,881
16	KUTUBDIA DIESEL GENERATOR	11,826,541	3,027,769	137,229,521	152,083,831
17	SANDIP DIESEL GENERATOR	-	-	236,079,639	236,079,639
18	HATIYA DIESEL GENERATOR	77,939,532	19,936,204	136,368,131	234,243,867
19	DGD, Dhaka	522,305	70,757,188	47,222,384	118,501,877
	<b>Sub- Power Purchase Cost of BPDB's Other Than SBU</b>	<b>12,489,948,595</b>	<b>744,767,450</b>	<b>8,567,374,905</b>	<b>21,802,090,949</b>
	<b>TOTAL ELECTRICITY PURCHASE FROM BPDB'S SBU &amp; OTHERS BPDB'S PLANT</b>	<b>29,947,744,619</b>	<b>1,529,102,670.37</b>	<b>47,827,628,059.82</b>	<b>79,304,475,349</b>





Sl.No.	Name of Power Plant	Energy Payment		Capacity Payment		Power Purchase Cost
		Fuel Cost Tk	Variable O & M Tk	Total Fixed Cost Tk	Total Fixed Cost Tk	
<b>Note-14: ELECTRICITY PURCHASE FROM IPP</b>						
1	RPCL 52MW Gazipur	1,096,872,611	52,964,039	644,482,242	1,794,318,893	
2	RPCL 25MW Rawjan	603,876,167	38,588,299	289,544,956	932,009,423	
3	Raj Lanka Power Limited	1,222,153,999	41,241,133	543,291,536	1,806,686,667	
4	Baraka Patenga Power Limited	1,772,566,059	83,408,125	507,547,618	2,363,521,802	
5	Digital Power & Associates Ltd.	2,751,066,840	104,891,148	880,082,005	3,736,039,993	
6	Sinha people Energy Ltd	165,403,031	3,027,987	644,309,064	812,740,081	
7	ECPV Power Ltd	1,429,969,876	96,082,751	1,043,168,228	2,569,220,856	
8	Lakshnavi Bangla Power Ltd	1,390,109,219	55,642,965	784,066,828	2,229,819,012	
9	Summit Narayanganj Power Unit-II Ltd.	2,202,423,334	53,725,632	713,541,963	2,969,690,929	
10	Summit Barisal Power Ltd.	1,743,402,439	44,729,328	1,379,336,132	3,167,467,899	
11	Dhaka Southern Power Limited	1,887,875,105	129,077,086	667,369,334	2,684,321,524	
12	Dhaka Northern Power Limited	1,826,574,383	146,156,123	668,394,364	2,641,124,870	
13	PowerPac Muturia-Jamalpur	2,071,845,076	86,690,192	1,109,547,569	3,268,082,838	
14	CLC Power Company Ltd	-	-	-	-	
15	M/S Banco Energy Generation Ltd. 53.972MW	2,609,270,954	56,833,972	882,297,863	3,548,402,788	
16	UMPL 200 MW	8,760,269,281	238,549,594	2,670,508,760	11,669,327,634	
17	Summit Gazipur II Power Limited, 300 MW	10,508,047,131	251,927,547	3,208,097,401	13,968,072,079	
18	Acorn Infrastructure Services Unit-3 Ltd	4,711,725,040	55,143,261	1,298,200,800	6,065,069,101	
19	Orion Power Rupsha Limited (OPRL),Khulna (105 MW)	3,214,337,524	44,791,232	1,327,390,565	4,586,519,321	
20	Desh Energy Chandpur Power Company Ltd. (DECPCL)	4,555,262,057	23,039,950	2,688,435,360	7,266,737,367	
21	Midland East Power Ltd(MEPL) 150MW Ashuganj B baria	3,185,189,081	14,255,019	1,906,712,736	5,106,156,836	
22	Baraka Shikabaha Power Ltd. 105 MW	1,384,615,903	21,843,477	1,368,140,630	2,774,600,010	
23	Confidence Power Bogra Unit-2 Limited	3,903,839,416	82,627,271	1,620,488,187	5,606,954,875	
24	United Jamalpur 115 MW	4,686,327,155	105,148,401	1,878,336,079	6,669,811,635	
25	United Anawara 300 MW	8,807,167,416	445,153,964	4,335,690,371	13,588,011,751	
26	RPCL-105 MW Gazipur	3,146,098,279	90,597,506	1,325,033,455	4,561,729,240	
27	ACE Alliance Power Limited (149 MW)	6,812,207,471	307,711,981	1,250,785,160	8,370,704,611	
28	Confidence Power Rangpur Limited. - 113 MW	4,048,394,929	173,255,750	1,449,926,046	5,671,576,724	
29	Confidence Power Bogra Unit-1 Limited	3,850,114,789	168,247,107	1,450,821,867	5,469,183,763	
30	Zodiac Power Chittagong Limited, 54.363 MW HFO Based IPP Project	2,253,614,497	97,466,642	734,313,189	3,085,394,329	
31	Karnaphuli Power Ltd. (KPL) (110 MW)	745,783,807	15,080,941	1,416,246,563	2,177,111,311	
32	Feni Lanka Power Limited	1,688,483,312	91,076,586	1,213,956,187	2,993,516,085	
33	HF Power Limited	4,143,973,078	159,455,099	1,648,237,939	5,951,666,116	
34	Acron Infrastructure Services Unit-2 Limited	5,599,447,926	61,852,624	1,697,802,641	7,359,103,192	
35	Orion Power Sonargaon Limited	3,668,480,738	112,232,775	1,314,497,895	5,095,211,408	
36	Manik-gonj Power Generations Limited, 162 MW	3,227,533,592	30,895,376	1,408,946,095	4,667,375,064	
37	Anlima Energy Limited. (116 MW)	998,002,730	19,193,865	750,868,541	1,768,065,136	
38	Tangail Palli Power Generation Ltd. (22 MW)	720,034,599	18,126,948	152,383,001	890,544,548	
39	United Payra 150 MW	253,662,638	3,163,635	820,345,322	1,077,171,595	
40	Bhairab Power Limited (54.50 MW)	672,854,212	31,125,422	173,237,685	877,217,319	



Sl.No.	Name of Power Plant	Energy Payment		Variable O & M Tk	Capacity Payment		Power Purchase Cost
		Fuel Cost Tk			Total Fixed Cost Tk		
41	Bangladesh-China Power Company (Pvt) Ltd 1320MW (Unit-1)	12,803,244,388	-	-	19,961,604,196	32,764,848,584	
42	Bangla Trac Power Unit-I Limited	665,777,266	12,617,463		3,506,702,957	4,185,097,685	
43	Bangla Trac Power Unit-II Limited	2,051,688,911	38,501,397		1,765,065,329	3,855,255,637	
44	Aggreko Energy Solution Ltd 100 MW, Aorahati	608,271,563	12,050,174		1,757,430,000	2,377,751,737	
45	Aggreko Power Solution Ltd 100 MW, Bhahmangoan	469,956,353	9,578,725		1,685,045,995	2,164,581,074	
46	APR Energy 300 MW	1,118,694,228	18,817,401		5,268,124,817	6,405,636,446	
47	Paramount BTrac Energy Limited, Bagabari, Sirajganj (200MW)	364,147,769	7,191,667		3,515,677,562	3,887,016,998	
48	ENGREEN Solar	-	63,523,756		-	63,523,756	
49	Technaf Solartech Energy Limited (20 MW)	-	394,598,682		-	394,598,682	
50	Spectra Solar Park	-	207,814,734		-	207,814,734	
51	Sympa Solar Power Ltd	-	124,366,922		-	124,366,922	
52	HDFC SimPower Ltd. (50 MW)	-	883,676,770		-	883,676,770	
53	Meghnaghat Power Ltd	2,445,259,464	191,877,965		3,601,518,597	6,238,656,026	
54	Hanpur Power Ltd	2,298,692,017	215,174,119		1,364,579,054	3,878,445,190	
55	Rural Power Co. Ltd (210MW)	1,226,851,275	99,825,235		2,513,636,791	3,840,313,302	
56	United Power Generation & Distribution	-	-		671,909,952	671,909,952	
57	Regent Energy & Power Ltd.	742,736,619	68,040,408		915,394,559	1,726,171,586	
58	Midland Power Company Ltd.	397,815,117	127,518,339		405,019,698	930,353,155	
59	Doreen Power Ltd, Feni	192,881,956	40,739,256		225,858,278	459,479,489	
60	Doreen Power Tangail	170,656,284	36,602,329		225,072,544	432,331,158	
61	Regent Power Limited	190,235,079	30,357,970		242,857,942	463,450,991	
62	Summit Purbanchal Power Ltd.	311,112,501	221,005,045		409,244,486	941,362,032	
63	United Ashugang Energy Ltd	195,735,300	33,101,689		2,977,826,473	3,206,663,461	
64	Summit Bibiyana II Power Company Ltd	2,454,759,976	54,894,130		3,520,407,821	6,030,061,928	
65	Shahjannullah Power Generation Co Ltd	-	-		354,266,198	354,266,198	
66	Kushara Power Company Limited	1,188,329,362	57,132,215		1,938,741,443	3,184,203,020	
67	Sembcorp NWPC Ltd (Sirajganj 281.991 MW)	2,794,635,092	171,854,298		6,063,272,340	9,029,761,730	
68	Nutan Bidyut (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	280,078,303	3,961,200		-	284,039,503	
69	Summit Meghnaghat Power Ltd.	1,822,424,537	39,304,522		4,685,919,570	6,547,648,630	
	<b>Total IPP</b>	<b>153,112,859,056</b>	<b>6,819,147,162</b>		<b>117,441,558,780</b>	<b>277,373,564,998</b>	



Sl.No.	Name of Power Plant	Energy Payment		Capacity Payment Total Fixed Cost Tk	Power Purchase Cost
		Fuel Cost Tk	Variable O & M Tk		
<b>Note-16: ELECTRICITY PURCHASE FROM RENTAL</b>					
1	GBB Power Limited	294,176,603	73,027,730	289,735,240	656,939,574
2	Shahjibazar Power Co. Ltd.	1,026,287,533	302,587,785	710,947,578	2,039,822,897
3	Desh Cambridge Kumargaon Power Co. Ltd.	80,569,914	48,902,785	106,504,444	235,977,144
4	Barkatullah Electro Dynamics Ltd.	519,872,702	152,742,782	429,284,080	1,101,899,564
5	Aggreko International Projects Ltd. (95MW), Bhola	775,389,714	161,744,119	1,373,200,773	2,310,334,606
6	Venture Energy Resources Ltd.	406,722,215	82,325,377	307,323,211	796,370,803
7	Precision Energy Ltd.	273,252,145	17,713,491	800,944,037	1,091,909,673
8	Max Power Ltd	166,944,325	47,467,418	597,361,073	811,772,815
9	Energyprima Limited, Bogra	38,255,307	4,929,528	53,481,293	96,666,127
10	Energyprima Limited, Fenchugonj	279,099,007	53,111,345	349,464,137	681,674,489
11	Summit Narayangonj Power Ltd.	2,630,561,646	74,192,036	731,382,852	3,436,136,533
12	KPCL Unit (2)	3,387,782,341	91,271,052	1,519,731,379	4,998,784,772
13	Khanjahan Ali Power	806,045,834	33,368,015	523,829,413	1,363,243,262
14	IEL Consortium & Associates	2,064,903,692	89,350,664	1,659,702,339	3,813,956,695
15	Dutch Bangla Power & Associates Ltd.	2,601,785,581	158,029,785	1,828,886,354	4,588,701,719
16	Acron Infrastructure Services Ltd (Julda)	1,661,198,963	39,549,350	1,432,116,635	3,132,864,948
17	Amnura (Sinha Power Generation)	66,928,065	8,899,675	32,384,383	108,212,123
18	Power Pac Mutiara Keranigonj	1,685,009,932	102,280,658	5,707,903	1,792,998,493
19	Northern Power Solution Ltd.	198,696,197	8,640,692	16,778,237	224,115,126
	<b>Total Rental</b>	<b>18,963,481,716</b>	<b>1,550,134,286</b>	<b>12,768,765,362</b>	<b>33,282,381,364</b>



Sl.No.	Name of Power Plant	Energy Payment		Capacity Payment Total Fixed Cost Tk	Power Purchase Cost
		Fuel Cost Tk	Variable O & M Tk		
<b>Note-15: ELECTRICITY PURCHASE FROM INDIA</b>					
1	NVVN Ltd. - India-250 MW & with PGCL of India	3,592,997,332	-	2,879,845,699	6,472,843,031
2	NVVN Ltd. - India-300 MW	7,990,685,447	-	6,164,489,188	14,155,174,635
3	Sembarop Energy India Limited., 250 MW	5,901,086,124	-	6,049,174,800	11,950,260,924
4	NVVN Tripura & PGCL of India-160MW	-	7,420,242,298	179,663,489	7,599,905,787
5	PTC India Ltd.	4,170,589,364	-	2,780,370,738	6,950,960,102
	<b>Total Import</b>	<b>21,655,358,267</b>	<b>7,420,242,298</b>	<b>18,053,543,915</b>	<b>47,129,144,480</b>



Sl.No.	Name of Power Plant	Energy Payment		Capacity Payment Total Fixed Cost Tk	Power Purchase Cost
		Fuel Cost Tk	Variable O & M Tk		
<b>Note-17: ELECTRICITY PURCHASE FROM PUBLIC PLANT</b>					
1	Ashujong Power Co. Ltd.(573MW)	1,016,469,025	-	2,709,193,816	3,725,662,841
2	Ashujong 50MW Power Co. Ld (50MW)	197,916,968	10,625,225	230,733,715	439,275,908
3	Ashujong Power Co. Ltd (225MW)	1,707,419,983	181,282,414	3,250,963,903	5,139,666,301
4	Ashujong Power Co. Ltd.(450MW) South	2,049,363,555	217,619,309	5,304,340,570	7,571,323,434
5	Ashujong Power Co. Ltd.(450MW) North	2,044,454,177	351,939,646	3,503,733,155	5,900,126,978
6	EGCB Ltd.(210*2)MW, Shiddirgonj	998,658,700	15,146,295	1,680,761,409	2,694,566,404
7	EGCB (335 MW) Shiddirgonj	1,070,106,185	90,998,083	2,495,294,907	3,656,399,175
8	EGCB (412MW), Haripur	1,726,676,298	414,665,614	3,280,312,713	5,421,654,625
9	North West Power Gen (Sirajgonj) Unit-1	401,343,168	13,235,375	1,967,422,916	2,382,001,459
10	North West Power Gen (Sirajgonj)-Unit-2	1,272,115,321	213,213,846	2,866,644,527	4,351,973,695
11	North West Power Gen (Sirajgonj)-Unit-3	1,601,682,150	303,742,490	2,985,417,036	4,890,841,676
12	NWPGCL-360MW Bheramara	2,653,305,409	607,075,640	4,375,716,795	7,636,097,844
13	SBU Haripur	-	-	247,733,903	247,733,903
14	North West Power Gen (Khulna)	4,357,222,595	17,566,551	3,395,600,777	7,770,389,923
15	North West Power Gen (NWPGCL) - Madhumati 105 MW	97,613,456	9,978,778	1,377,831,466	1,485,423,700
16	BPDB RPCL PowerGen Ltd	3,417,663,356	175,532,308	2,263,994,575	5,857,190,239
	<b>Total Public Co.</b>	<b>24,612,010,348</b>	<b>2,622,621,576</b>	<b>41,935,696,181</b>	<b>69,170,328,105</b>



**NOTE- 18 : 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
0.61	Bank Charge & Commission	186,106,936	-	186,106,936	-
	<b>Total</b>	<b>186,106,936</b>	<b>-</b>	<b>186,106,936</b>	<b>-</b>



Note- 19 Interest on Budegetary Support From Govt.

Taka- 12,948,036,000

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



**Note- 20 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 Fund (@ Tk. 0.15 per kwh)	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- 21 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-22 **Income Tax (TDS)** **Taka-** **137,209,044**

Particulars	2020-2021	2019-2020
Income Tax (TDS)	137,209,044	-
<b>Closing Balance</b>	<b>137,209,044</b>	<b>-</b>



**Note-23**

**Previous Year Expenses**

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 :

Taka- 25,923,400,000

Particulars	Name of RAO/RAC/Project	Debit	Credit
<b>Revenue</b>			
Subsidy From Government received for previous year	Single Buyer	-	25,923,400,000
<b>Overhead :</b>			
<b>Total Revenue</b>			25,923,400,000
<b>Overhead :</b>			
<b>Total Overhead</b>		-	-
<b>Development :</b>			
<b>Total Development</b>		-	-
<b>Total Revenue+Overhead+Development</b>		-	25,923,400,000
<b>Balance as at June 30, 2021</b>			25,923,400,000

