

PRIVATE & CONFIDENTIAL
AUDITORS' REPORT AND ACCOUNTS
(DISTRIBUTION SECTOR)



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 (Distribution Sector)**, 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 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



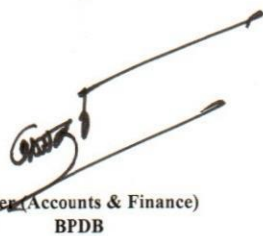
BANGLADESH POWER DEVELOPMENT BOARD
(DISTRIBUTION SECTOR)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2021.

Figures In Taka.

PROPERTY & ASSETS	NOTE	AS AT 30-06-2021	AS AT 30-06-2020
NON-CURRENT ASSETS			
UTILITY PLANT IN SERVICE	3	262,919,397,365	304,647,594,395
LESS : ACCUMULATED DEPRECIATION	4	85,475,332,995	108,507,035,287
WRITTEN DOWN VALUE	5	177,444,064,369	196,140,559,108
PROJECT - IN - PROGRESS	6	68,717,685,786	55,200,598,249
INVESTMENT IN SHARES	7	16,685,989,093	4,913,802,191
TOTAL NON-CURRENT ASSETS		262,847,739,248	256,254,959,548
CURRENT ASSETS			
INVESTMENT	8	14,689,240,725	15,967,210,535
CASH IN HAND & AT BANK	9	10,189,484,138	13,520,450,969
ACCOUNTS RECEIVABLE - TRADE	10	20,496,398,329	22,026,820,085
ACCOUNTS RECEIVABLE - OTHERS	11	3,479,468,726	3,278,318,278
PROVISION FOR BAD & DOUBTFUL DEBTS	12	(1,236,107,585)	(1,236,107,585)
ADVANCE TO CONTRACTORS & SUPPLIERS	13	374,889,334	374,889,334
ADVANCE TO EMPLOYEES	14	943,284,546	921,106,874
STOCK & STORES	15	5,023,303,877	5,816,772,646
SECURITY DEPOSIT TO OTHER UTILITIES	16	4,461,770	7,626,159
INCOME TAX DEDUCTION AT SOURCE	17	330,252,188	330,252,188
TOTAL CURRENT ASSETS		54,294,676,048	61,007,339,483
TOTAL PROPERTY & ASSETS		317,142,415,297	317,262,299,031


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
(DISTRIBUTION SECTOR)
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
<u>EQUITY & RESERVE</u>			
PAID UP CAPITAL	18	63,984,634,427	57,139,400,585
RETAINED EARNINGS	19	(67,061,918,616)	(75,407,909,400)
APPRAISAL SURPLUS	20	185,645,351,311	185,645,351,311
GOVT. EQUITY AGAINST DESCO'S SHARE	21	3,328,924,865	3,328,924,865
GRANTS	22	2,348,943,218	2,348,943,218
DEPOSIT WORK FUND	23	7,202,248,060	6,169,206,259
ASSETS INSURANCE FUND	24	121,000,000	107,000,000
		195,569,183,265	179,330,916,839
<u>NON-CURRENT LIABILITIES</u>			
GOVERNMENT LOAN	25	29,955,914,659	27,361,575,872
FOREIGN LOAN	26	8,736,225,607	11,775,862,079
SECURITY DEPOSIT (CONSUMERS)	27	5,595,729,414	6,180,033,931
GPF & CPF	28	4,105,695,366	3,955,251,381
GRATUITY & PENSION FUND	29	3,922,222,770	4,106,690,954
		52,315,787,816	53,379,414,217
<u>CURRENT LIABILITIES</u>			
ACCOUNTS PAYABLE	30	1,203,562,632	1,289,312,104
ACCOUNTS PAYABLE TO BPDB GENERATION & BULK	31	38,163,790,511	52,591,372,994
SECURITY DEPOSIT (CONTRACTORS & SUPPLIERS)	32	573,199,273	486,710,111
CURRENT PORTION OF LONG TERM LIABILITIES	33	1,403,135,950	1,215,402,989
DEBT SERVICING LIABILITIES (PRINCIPAL)	34	28,069,565,189	27,267,911,595
REIMBURSABLE PROJECT AID	35	507,754,421	507,754,421
DEBT SERVICING LIABILITIES (INTEREST)	36	20,937,269,951	19,934,741,946
OTHER LIABILITIES	37	975,762,726	951,168,967
		91,834,040,653	104,244,375,126
CLEARING ACCOUNTS	38	(22,576,596,437)	(19,692,407,150)
TOTAL EQUITY & LIABILITIES		317,142,415,297	317,262,299,031

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
(DISTRIBUTION SECTOR)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2021.

Figures In Taka.

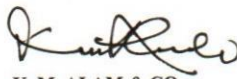
PARTICULARS	NOTE	FY 2020-21	FY 2019-20
OPERATING REVENUE			
ENERGY SALES (RETAIL)	39	83,129,393,101	72,313,806,283
OTHER OPERATING INCOME	40	3,157,631,666	2,088,304,172
		86,287,024,768	74,402,110,454
OPERATING EXPENSES			
POWER PURCHASE COST AS PER BST	41	73,595,041,084	60,853,915,329
TRANSMISSION EXPENSES FOR WHEELING CHARGE	42	2,438,939,736	2,319,940,994
SUB-TOTAL ENERGY IMPORT COST		76,033,980,820	63,173,856,323
PERSONNEL EXPENSES	43	3,868,629,862	4,202,766,183
OFFICE EXPENSES	44	342,528,170	380,648,105
REPAIR & MAINTENANCE EXPENSES	45	1,149,530,807	2,637,982,847
DEPRECIATION	5	6,455,966,386	6,319,132,725
PROVISION FOR BAD DEBTS	12	-	-
TOTAL DISTRIBUTION EXPENSES		11,816,655,224	13,540,529,860
GENERAL & ADMINISTRATIVE EXPENSES	46	950,965,074	926,664,986
TOTAL OPERATING EXPENSES		88,801,601,119	77,641,051,169
OPERATING INCOME / (LOSS)		(2,514,576,351)	(3,238,940,715)
FINANCING & OTHER CHARGES	47	959,245,258	1,007,306,494
LOSS / (GAIN) DUE TO EXCHANGE RATE FLUCTUATION	48	(101,768,281)	43,793,954
ASSETS INSURANCE FUND	49	14,000,000	14,000,000
INCOME / (LOSS) BEFORE TAX		(3,386,053,327)	(4,304,041,163)
INCOME TAX (TDS)	50	225,652,904	-
COMPREHENSIVE INCOME / (LOSS)		(3,611,706,231)	(4,304,041,163)
RETAINED EARNINGS			
BALANCE AS AT JULY 01, 2020		(75,407,909,400)	(33,393,003,761)
PREVIOUS YEAR'S ADJUSTMENT	51	11,957,697,015	(37,710,864,475)
COMPREHENSIVE INCOME / (LOSS)		(3,611,706,231)	(4,304,041,163)
BALANCE AS AT JUNE 30, 2021		(67,061,918,616)	(75,407,909,400)

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 (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 capacity (both 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, NESCO Ltd. & REB.

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

2.00 Summary of Significant Accounting Policies:

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

2.01 Basis of Preparation and Presentation of Financial Statements:

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



2.02 Statement of Compliance:

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

3.00. Non-Current Assets: Tk.262,847,739,248

Fixed assets are comprised of the following

Utility Plant in service (Less accumulated depreciation)	Tk. 177,444,064,369
Project in progress	Tk. 68,717,685,786
Investment in Shares	Tk. 16,685,989,093
Total:	Tk. 262,847,739,248

3.01 Utility Plant in service Tk. 262,919,397,365

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

b. This is comprised as under

Opening balance as at 01 July, 2020	Tk. 304,647,594,395
Add: Cost of completed projects	Tk. -
Capital expenditure made from Revenue Fund	Tk. 2,542,502,708
Capital expenditure made from Overhead Fund	Tk. 288,748,902
Capital expenditure made from Deposit Work Fund	Tk. 37,621,859
Revaluation Adjustment of Fixed Assets	-
Assets tr. to NESCO as per vendor agreement	Tk. (44,597,070,500)
(Note-03)	Tk. 262,919,397,365
Less: Accumulated Depreciation (Note-04)	Tk. 85,475,332,995
Balance at 30 June, 2021	Tk. 177,444,064,369

c. No distribution project were completed in the financial year.



4.00 Project- in- Progress: Tk. 68,717,685,786

This is made up as under (Note-06)

Balance as on 01 July, 2020	Tk. 55,200,598,249
Add: Transaction during the year	Tk. 13,517,087,537
	Tk. 68,717,685,786
Less: Completed project transferred to Utility Plant-in-Service	Tk. -
Balance at 30 June, 2021	Tk. 68,717,685,786

4.01 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 from 2020-2021 a sum of Tk.6,532,547,708 have been charged to Income and Expenditure Account as Depreciation on straight-line method. It is mansion that Depreciation of Generation Fixed Assets have been calculated as per details plants instated of summary Fixed Assets of Generation.

5.00 Investment in Shares: Tk. 16,685,989,093

This is made up as follows –

Balance as on 01 July, 2020	Tk. 4,913,802,191
Add: addition during the year (VA with NESCO)	Tk. 11,772,186,902
Less: En-cashed during the year	Tk. -
Total :	Tk. 16,685,989,093

The investment includes share from WZPDCL, DESCO. and NESCO (Note-07)

5.01 Investment: Tk. 14,689,240,725

This is made up as follows –

Balance as on 01 July, 2020	Tk. 15,967,210,535
Add: addition during the year	Tk. 4,550,883,094
	Tk. 20,518,093,629
Less: En-cashed during the year	Tk. 5,828,852,904
Total:	Tk. 14,689,240,725



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

6.00 Cash-in-hand & at Bank: Tk.10,189,484,138

The Closing balance of Cash-in-hand and at bank of Tk. 10,189,484,138 (Note-09).

7.00 Accounts Receivable -Trade: Tk. 20,496,398,329

Balance amount of Tk.20,496,398,329 receivable against consumers as at 30 June, 2021 have been arrived by individual RAOs, GK Projects & 132 KV Consumer information captured by the Chartered Accountants.(Note-10).

8.00 Accounts Receivable-others: Tk. 3,479,468,726

Accounts receivable others a sum of Tk. 3,479,468,726 includes receivable for penalty bill, Govt. Duty, loan to or from different Govt. Autonomous, Semi-Govt. Agencies and BPDB's subsidiary companies. (Note-11)

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

Provision for bad and doubtful debts has been made @ 5% on receivable against the sale of energy on BPDB's Retail consumers excluding the amounts due from DPDC, DESCO, WZPDCL ,NESCO & REB.(Note-12)

10.00 Advance to contractors and suppliers: Tk. 374,889,334

Advance to contractors and suppliers of Tk. 374,889,334 refers to advance made to the contractors for services rendering by them. (Note-13)

11.00 Advances to Employees: Tk. 943,284,546

Advance made to employees for Tk. 943,284,546 against construction or repair of house and for land purchase, house building, etc. being realized regularly. (Note-14)

12.00 Stock and stores: Tk. 5,023,303,877

The amount of stock and stores include :

Material & others operating supplies	Tk.	3,692,639,685
P.C. Pole (Code-154)	Tk.	1,000,430,656
Construction Stores	Tk.	330,233,536

Total : Tk. 5,023,303,877

Information captured by the Chartered Accountants at unit level. (Note- 15)



13.00 Paid-up Capital: Tk. 63,984,634,427

The above amount represents equity investment of the Government in BPDB. During the year under review paid-up capital has been increased by Tk. 6,845,233,842.
(Note-18)

14.00 Appraisal Surplus: Tk. 185,645,351,311

Appraisal Surplus of Tk. 185,645,351,311 refers to revaluation surplus of BPDB's fixed assets. The above amount is being carried forward from 30 June, 1992, 30 June, 2000. & June 30, 2020 (Note-20).

15.00 Grants: Tk. 2,348,943,218

This is made up as under –

Balance as at 01 July, 2020	Tk.	2,348,943,218
Add: received during the year	Tk.	<u>-</u>
Balance as at 30 June, 2021	Tk.	2,348,943,218

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

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

This fund raises as under:

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

This year BPDB Received Tk. 1,033,041,801 as Deposit Work Fund from other agencies.
(Note-23)

17.00 Assets Insurance Fund : Tk. 121,000,000

This fund raises as under :

Balance as at 01 July, 2020	Tk.	107,000,000
Add: Fund Provided during the year	Tk.	<u>14,000,000</u>
	Tk.	121,000,000
Less : Amount Refunded/Adjustment	Tk.	<u>-</u>
Balance as at 30 June, 2021	Tk.	121,000,000

(Note- 24)



18.00 Government Loan: Tk. 29,955,914,659

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-25**).

19.00 Foreign Loan: Tk. 8,736,225,607

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-26**).

20.0 Energy Sales (Retail): TK. 83,129,393,101

Energy Sales Retail in the FY 2020-2021 is TK. 83,129,393,101. This was TK. 72,313,806,283 in the previous year. Energy sales have been decrease by TK. 10,815,586,818 over the previous year. During the year sales of electricity has been decreased by 14.95% throughout all retail consumers in terms of money. (**Note-39**)

21.00 Net Loss/ Deficit: Tk. (3,611,706,231)

During the year BPDB's Distribution Sector incurred a net loss of Tk. 3,611,706,231 after deducting income tax (TDS) of Tk. 225,652,904. Net Loss before tax decreased by Tk. 917,987,836 which is 21.33% from previous year's loss of TK. 4,304,041,163.



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		304,647,594,395
Add :		
Cost of Completed Projects		
Generation	-	
Transmission	-	
Distribution	-	
General- PC Pole & Civil works	-	
Total Cost of Completed Projects		
Capital Expenditure made from Revenue Fund		
Generation	-	
Transmission	-	
Distribution	2,542,502,708	
General - PC Pole & Civil works	-	
Total Cost of Revenue Fund		2,542,502,708
Capital Expenditure made from Overhead Fund	288,748,902	
Capital Expenditure made from Deposit Work Fund	37,621,859	
Capital Expenditure made from Foreign Loan	-	
Capital Expenditure made from External Finance-Dev.	-	
Capital Expenditure For Other Trial Balance	-	
Adjustment for NESCO Vendor Agreement		326,370,761
		(44,597,070,500)
Closing Balance as at June 30, 2021		262,919,397,365



Note-4

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

Taka-

85,475,332,995

Particulars	Amount	Amount
Balance as at July 01, 2020		108,507,035,287
Add :		
Depreciation provided for FY 2020-2021		
Generation	-	
Transmission	-	
Distribution	6,455,966,386	
General- PC Pole & Civil works	76,581,323	
Adjustment for NESCO Vendor Agreement		6,532,547,708
		(29,564,250,000)
Closing Balance as at June 30, 2021		85,475,332,995



PARTICULARS	UTILITY PLANT IN SERVICE				DEPRECIATION				Grand Total	Written Down Value	
	Opening Balance	Addition	NESCO Vendor Agreement Adjustment	Closing Balance	Opening Balance	On Opening Assets	On Addition	Total			
1	2	3	4	5=(2+3-4)	6	7	8	9=(7+8)	10	11=(6+9-10)	12
DISTRIBUTION :											
LAND	97,373,483,050	-	-	97,373,483,050	-	-	-	-	-	-	97,373,483,050
BUILDING	4,875,041,413	36,098,458	1,302,170,500	3,609,969,371	2,005,273,274	156,033,325	577,575	156,610,901	474,600,000	1,687,284,175	1,922,686,197
PLANT & MACHINERY	191,423,410,707	2,505,084,154	42,836,800,000	151,091,694,962	104,918,967,455	6,125,549,143	40,081,346	6,165,630,489	28,840,950,000	82,243,647,944	68,646,046,916
VEHICLES	1,301,107,452	2,450	287,410,000	1,013,699,902	874,265,385	117,099,671	110	117,099,781	174,790,000	816,575,766	197,124,735
FURNITURE	500,068,214	38,939,505	108,220,000	430,787,719	164,349,646	16,002,183	623,032	16,625,215	50,490,000	130,484,860	300,302,859
Sub - Total	295,474,110,836	2,580,124,567	44,534,600,500	253,519,634,904	107,962,855,760	6,414,684,321	41,282,064	6,455,966,386	29,540,830,000	84,877,992,145	168,641,642,758
GENERAL :											
COMPUTER	34,008,380	-	-	34,008,380	10,919,153	1,088,268	-	1,088,268	-	12,007,421	22,000,959
VEHICLES	262,316,250	-	32,490,000	229,826,250	200,669,207	23,608,463	-	23,608,463	11,910,000	212,367,669	17,456,581
PLANT & MACHINERY	204,915,748	4,413,759	-	209,329,507	40,229,858	6,557,304	70,620	6,627,924	-	46,857,783	162,471,724
BUILDING	1,163,463,410	274,147,110	-	1,437,610,520	240,433,476	37,230,829	4,386,354	41,617,183	-	282,050,659	1,155,559,861
FURNITURE	108,639,888	10,188,033	29,980,000	88,847,921	51,927,837	3,476,476	163,009	3,639,485	11,510,000	44,057,322	44,790,600
LAND	7,400,139,883	-	-	7,400,139,883	544,179,528	71,961,340	4,619,982	76,581,323	-	597,340,850	7,400,139,883
Sub - Total	9,173,483,559	2,88,748,902	62,470,000	9,399,762,461	108,507,035,287	6,486,645,662	45,902,047	6,532,547,708	29,564,250,000	85,475,332,995	177,444,064,369
GRAND TOTAL	304,647,594,395	2,868,873,469	44,597,070,500	262,919,397,365	108,507,035,287	6,486,645,662	45,902,047	6,532,547,708	29,564,250,000	85,475,332,995	177,444,064,369



Note-6

Project in Progress

Taka

68,717,685,786

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	-	55,200,598,249
Prior Year Adjustment For IDC - (Details in Note - 6.01)	-	-
Transaction During the year:		
Local Expenses:		
Development (Code # 109)	11,650,798,394	
Development (Code # 701)	1,473,101,932	
Overhead from Finance Account (Code No-701)	-	
IDC - Foreign	-	
IDC - Local	583,905,287	
TOTAL LOCAL EXPENDITURE	13,707,805,613	
Foreign Expenses:		
Exchange Rate Fluctuation	-	
Disbursement for the year	-	
TOTAL FOREIGN EXPENDITURE	-	
TOTAL LOCAL AND FOREIGN EXPENDITURE	13,707,805,613	
Less: (Code-511)		
Development Income	190,718,078	
RPA	-	
TOTAL LESS	190,718,078	
TOTAL COST OF PROJECT	13,517,087,535	
Less:		
Cost of Completed Projects Transferred to Assets in Operation (Details in Note - 6.01)	-	
Transfer to Ashugong Power Station Complex	-	
TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS	-	
Closing Balance as at 30 June, 2021	-	68,717,685,786



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

Sl. No.	Name of Projects	Opening Balance as at July 01, 2020		Prior Year Adjustment		Adjusted Opening Balance		Total
		Local	Foreign	Local	Foreign	Local	Foreign	
	A. DISTRIBUTION							
1	Power Distribution System Development Project, Rajshahi Zone	6,340,242,741	-	-	-	6,340,242,741	-	6,340,242,741
2	Power Distribution System Development Project, Sylhet Zone	9,138,729,663	-	-	-	9,138,729,663	-	9,138,729,663
3	Pre-Paid Metering - South Zone Project	-	-	-	-	-	-	-
4	5-Town Power Distribution Project: WZPDCL	1,256,165,623	1,896,726,453	-	-	1,256,165,623	1,896,726,453	3,152,892,076
5	Power Distribution System Development Project, Chittagong Zone	10,654,173,701	-	-	-	10,654,173,701	-	10,654,173,701
6	Power Distribution System Development Project, Rangpur Zone	7,444,314,615	-	-	-	7,444,314,615	-	7,444,314,615
7	Jurachan-Borokul Upazilla Project	-	-	-	-	-	-	-
8	Chittagong Hill Tract Electrification Project Phase-3	-	-	-	-	-	-	-
9	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia I	-	-	-	-	-	-	-
10	Solar Street Lighting Program in City Corporation	-	-	-	-	-	-	-
11	Electrification Project Rangamali	-	-	-	-	-	-	-
12	Pre-Payment Metering Project Distribution Zone Comilla & Mymensingh	1,034,321,558	-	-	-	1,034,321,558	-	1,034,321,558
13	Development of Power Distribution System in Three hilly Districts, Project	3,631,530,232	-	-	-	3,631,530,232	-	3,631,530,232
14	Power Distribution System Development Project, Comilla Zone	4,966,758,401	-	-	-	4,966,758,401	-	4,966,758,401
15	Power Distribution System Development Project, Mymensingh Zone	4,381,143,102	-	-	-	4,381,143,102	-	4,381,143,102
16	Pre Payment Metering Project, Rajshahi Zone (Phase-2)	446,725,125	-	-	-	446,725,125	-	446,725,125
17	Pre Payment Metering Project, Chittagong Zone (Phase-2)	638,419,524	-	-	-	638,419,524	-	638,419,524
18	Pre Payment Metering Project, Mymensingh Zone (Phase-2)	559,744,956	-	-	-	559,744,956	-	559,744,956
19	Pre Payment Metering Project, Comilla Zone (Phase-2)	533,897,891	-	-	-	533,897,891	-	533,897,891
20	Pre Payment Metering Project, Sylhet Zone (Phase-2)	299,527,836	-	-	-	299,527,836	-	299,527,836
21	Pre Payment Metering Project, Rangpur Zone (Phase-2)	755,870,678	-	-	-	755,870,678	-	755,870,678
22	Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2), Chittagong	190,935,082	-	-	-	190,935,082	-	190,935,082
23	Power Distribution System Development Project Chittagong Zone (Phase-2)	947,694,901	-	-	-	947,694,901	-	947,694,901
	Total of Distribution (A)	53,220,195,630	1,896,726,453	-	-	53,220,195,630	1,896,726,453	55,116,922,083
	B. MISCELLANEOUS							
1	Thanchi Solar Photo Voltaic Electrification Project.	-	-	-	-	-	-	-
2	Kapata-Blaichhari	83,676,166	-	-	-	83,676,166	-	83,676,166
3	INVR Project (PH-2)	-	-	-	-	-	-	-
	Total of Miscellaneous (B)	83,676,166	-	-	-	83,676,166	-	83,676,166
	Grand Total (A+B)	53,303,871,796	1,896,726,453	-	-	53,303,871,796	1,896,726,453	55,200,598,249



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				Closing Balance of on-Going Project				
		Local		Foreign		Local		Foreign		Total
A. DISTRIBUTION										
1	Power Distribution System Development Project, Rajshahi Zone	1,208,658,641	-	1,208,658,641	-	7,548,901,381	-	7,548,901,381	-	7,548,901,381
2	Power Distribution System Development Project, Sylhet Zone	1,841,855,580	-	1,841,855,580	-	10,980,585,244	-	10,980,585,244	-	10,980,585,244
3	Pre-Paid Metering - South Zone Project	-	-	-	-	-	-	-	-	-
4	5 Town Power Distribution Project - WZPPDL	-	-	-	-	1,256,165,623	-	1,256,165,623	-	3,152,892,076
5	Power Distribution System Development Project, Chittagong Zone	1,172,608,872	-	1,172,608,872	-	11,826,782,573	-	11,826,782,573	-	11,826,782,573
6	Power Distribution System Development Project, Rangpur Zone	2,451,614,012	-	2,451,614,012	-	9,895,928,627	-	9,895,928,627	-	9,895,928,627
7	Juradian-Barokel Ujailila Project	-	-	-	-	-	-	-	-	-
8	Chittagong Hill Tract Electrification Project Phase-3	-	-	-	-	-	-	-	-	-
9	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia I	435,629	-	435,629	-	435,629	-	435,629	-	435,629
10	Solar Street Lighting Program in City Corporation	-	-	-	-	-	-	-	-	-
11	Electrification Project Rangjamail	-	-	-	-	-	-	-	-	-
12	Pre-Payment Metering Project Distribution Zone Comilla & Mymensing	23,153,518	-	23,153,518	-	1,057,475,076	-	1,057,475,076	-	1,057,475,076
13	Development of Power Distribution System in Three hilly Districts, Project	1,108,107,938	-	1,108,107,938	-	4,739,638,170	-	4,739,638,170	-	4,739,638,170
14	Power Distribution System Development Project, Comilla Zone	1,724,751,978	-	1,724,751,978	-	6,691,510,379	-	6,691,510,379	-	6,691,510,379
15	Power Distribution System Development Project, Mymensing Zone	1,921,115,176	-	1,921,115,176	-	6,302,238,278	-	6,302,238,278	-	6,302,238,278
16	Pre Payment Metering Project, Rajshahi Zone (Phase-2)	-	-	-	-	446,725,125	-	446,725,125	-	446,725,125
17	Pre Payment Metering Project, Chittagong Zone (Phase-2)	-	-	-	-	638,419,524	-	638,419,524	-	638,419,524
18	Pre Payment Metering Project, Mymensing Zone (Phase-2)	-	-	-	-	559,744,956	-	559,744,956	-	559,744,956
19	Pre Payment Metering Project, Comilla Zone (Phase-2)	-	-	-	-	533,897,891	-	533,897,891	-	533,897,891
20	Pre Payment Metering Project, Sylhet Zone (Phase-2)	-	-	-	-	299,527,836	-	299,527,836	-	299,527,836
21	Pre Payment Metering Project, Rangpur Zone (Phase-2)	3,494,784	-	3,494,784	-	755,870,678	-	755,870,678	-	755,870,678
22	Greater Chittagong Power Distribution Project, SCAIDA Rehabilitation (Phase-2), Chittagong	2,033,911,728	-	2,033,911,728	-	194,429,866	-	194,429,866	-	194,429,866
23	Power Distribution System Development Project Chittagong Zone (Phase-2)	13,489,707,856	-	13,489,707,856	-	2,891,606,629	-	2,891,606,629	-	2,891,606,629
Total of Distribution (A)		13,489,707,856	-	13,489,707,856	-	66,709,903,485	-	66,709,903,485	-	66,709,903,485
B. MISCELLANEOUS										
1	Thanchi Solar Photo Voltaic Electrification Project.	-	-	-	-	-	-	-	-	-
2	Kaptai-Blaichhari	-	-	-	-	-	-	-	-	-
3	IVNR Project (PH-2)	27,379,680	-	27,379,680	-	111,055,846	-	111,055,846	-	111,055,846
Total of Miscellaneous (B)		27,379,680	-	27,379,680	-	111,055,846	-	111,055,846	-	111,055,846
Grand Total (A+B)		13,517,087,536	-	13,517,087,536	-	66,820,959,331	-	66,820,959,331	-	66,820,959,331

Taka

68,717,685,786



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
A	Distribution:			
1	Power Distribution System Development Project, Rajshahi Zone	86,539,134	-	86,539,134
2	Power Distribution System Development Project, Sylhet Zone	109,175,788	-	109,175,788
3	Pre-Paid Metering - South Zone Project	-	-	-
4	5 Town Power Distribution Project- WZPDCL	-	-	-
5	Power Distribution System Development Project, Chittagong Zone	117,405,868	-	117,405,868
6	Power Distribution System Development Project, Rangpur Zone	94,711,474	-	94,711,474
7	Jurachari-Borokol Upazilla Project	-	-	-
8	Chittagong Hill Tract Electrification Project Phase-3	-	-	-
9	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Is	-	-	-
10	Solar Street Lighting Program In City Corporation	-	-	-
11	Electrification Project Rangamati	-	-	-
12	Pre-Payment Metering Project Distribution Zone Comilla & Mymensing	715,672	-	715,672
13	Development of Power Distribution System in Three Hilly Districts, Project	50,272,141	-	50,272,141
14	Power Distribution System Development Project, Comilla Zone	62,344,260	-	62,344,260
15	Power Distribution System Development Project, Mymensing Zone	52,797,280	-	52,797,280
16	Pre Payment Metering Project, Rajshahi Zone (Phase-2)	-	-	-
17	Pre Payment Metering Project, Chittagong Zone (Phase-2)	-	-	-
18	Pre Payment Metering Project, Mymensing Zone (Phase-2)	-	-	-
19	Pre Payment Metering Project, Comilla Zone (Phase-2)	-	-	-
20	Pre Payment Metering Project, Sylhet Zone (Phase-2)	-	-	-
21	Pre Payment Metering Project, Rangpur Zone (Phase-2)	-	-	-
22	Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2), Chittagong	-	-	-
23	Power Distribution System Development Project Chittagong Zone (Phase-2)	9,943,671	-	9,943,671
	Sub-total (Distribution)	583,905,287	-	583,905,287
B	Miscellaneous:			
1	Thanchi Solar Photo Voltaic Electrification Project.	-	-	-
2	Kaptai-Bilaichhari	-	-	-
3	IVVR Project (Ph-2)	-	-	-
	Sub-total (Miscellaneous)	-	-	-
	Grand total	583,905,287	-	583,905,287



Note - 7 Investment In Shares FY-2020-2021 Taka 16,685,989,093

Particulars	Opening Balance	Addition	Total	Encashed / Adjustment	Closing Balance
	2	3	4=(2+3)	5	5=(4-5)
1					
Investment in Share-ICIB	-	-	-	-	-
Investment in BPECL	-	-	-	-	-
Investment in BPRECL	-	-	-	-	-
Investment in BPSCL	-	-	-	-	-
Investment in PGCB- Share (1)	-	-	-	-	-
Investment in PGCB- For 6th Vendor Agreement Dated-1	-	-	-	-	-
Investment in APSCL	-	-	-	-	-
Investment in WZPDCL	2,944,022,000	-	2,944,022,000	-	2,944,022,000
Investment in DESCO	1,969,780,191	-	1,969,780,191	-	1,969,780,191
Investment in Bay of Bengal	-	-	-	-	-
BPDB-RPCL Power Generation Ltd.- EF	-	-	-	-	-
Investment in NWPGL	-	-	-	-	-
Investment in Bangladesh India Friendship Power Compa	-	-	-	-	-
Investment in EGCB	-	-	-	-	-
Investment in NESCO	-	11,772,186,902	11,772,186,902	-	11,772,186,902
	4,913,802,191	11,772,186,902	16,685,989,093	-	16,685,989,093



Particulars	Opening Balance	Addition	Total	Encashed	Closing Balance
Fixed Deposit :					
Directorate of Finance					
Pension & Gratuity Fund	9,339,976,676	2,020,140,285	11,360,116,961	3,443,679,588	7,916,437,373
Central GPF/CPF Account	3,101,893,788	1,169,019,727	4,270,913,515	1,305,388,893	2,965,524,622
Assets Insurance Fund	2,500,000	114,145,314	116,645,314	-	116,645,314
Depreciation Account of BPDB	2,012,281,369	750,886,692	2,763,168,061	1,076,784,423	1,686,383,638
Consumer Security Deposit Account	1,488,398,380	496,691,077	1,985,089,456	-	1,985,089,456
Revenue Account of BPDB	-	-	-	-	-
Central Misc. Collection a/c	-	-	-	-	-
Maintenance & Development Fund	-	-	-	-	-
Magistrate Court	-	-	-	-	-
Endowment Fund	-	-	-	-	-
Central Contractor Security Deposit Accounts	-	-	-	-	-
Sales Proceeds of Electric Equipment	-	-	-	-	-
Sales Proceeds of Share	-	-	-	-	-
Sub-Total	15,945,050,213	4,550,883,095	20,495,933,307	5,825,852,904	14,670,080,403
Bangladesh Power Development Board-EF	-	-	-	-	-
Grand Total of DOF	15,945,050,213	4,550,883,095	20,495,933,307	5,825,852,904	14,670,080,403
Less:					
DESA'S Share	-	-	-	-	-
Fixed deposit by RAO's-Contractors Security Deposit, Labour Welfare & Saving certificates	22,160,322	-	22,160,322	3,000,000	19,160,322
	15,967,210,535	4,550,883,095	20,518,093,629	5,828,852,904	14,689,240,725



Note-9

Cash in Hand and at Bank

Taka-

10,189,484,138

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

Particulars	2020-2021	2019-2020
Cash in Bank :		
Assets Insurance Fund Account	-	2,054,000
Petty Cash Fund Accounts	1,283,500	1,246,000
Pension Account	119,117,824	141,794,553
Local Collection Account	5,938,422,110	7,237,581,636
Central Bank Miscellaneous Collection Account	1,115,776	1,368,054
Consumers Security Deposit Account	227,769,143	220,385,648
Regional Accounting Office Bank Account	831,536,718	786,709,986
Regional Collection Account	1,299,295,882	1,726,535,307
Regional Miscellaneous Collection Account	33,823,216	52,476,662
Regional Consumers Security Deposit Account	64,241,846	88,047,178
Deposit Work Account	567,195,366	789,798,056
Central Bank Account	464,167,670	1,369,613,218
Cash in Bank- Zonal Central Bank Account	641,515,088	1,102,840,671
Benevolent Fund Account	-	-
Closing Balance as at June 30, 2021	10,189,484,138	13,520,450,969



Particulars	Amount Taka	Amount Taka
BPDB's Consumers (Code-141)		
Balance as at July 01, 2020	20,360,388,112	
Add : Amount billed during the year	64,008,257,536	
	84,368,645,648	
Less : Amount collected during the year	65,476,234,684	18,892,410,964
GK Project		
Balance as at July 01, 2020	125,985,181	
Add : Amount billed during the year	148,844,890	
	274,830,071	
Less : Amount collected during the year	136,027,628	138,802,442
132 KV & 230 KV Consumer		
Balance as at July 01, 2020	1,540,446,793	
Add : Amount billed during the year	21,531,540,110	
	23,071,986,903	
Less : Amount collected during the year	21,606,801,980	1,465,184,922
Closing Balance as at June 30, 2021		20,496,398,329



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
Accounts Receivable - Others(Code-142)		
Balance as at July 01, 2020	690,141,231	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	690,141,231	690,141,231
Accounts Receivable - Others-PGCB(Code-142-A)		
Balance as at July 01, 2020	-	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
Less : Amount Adjusted during the year	-	
Accounts Receivable - Others-APSL(Code-142-B)		
Balance as at July 01, 2020	-	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
Less : Amount Adjusted during the year	-	
Accounts Receivable - Others-WZPDL(Code-142C)		
Balance as at July 01, 2020	3,082,645,965	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	211,944,579	
Less : Amount Adjusted during the year	3,294,590,543	3,294,590,543
Accounts Receivable - Others-DESA/DPDC(Code-142D)		
Balance as at July 01, 2020	-	
Add : Amount of DSL & Exchange Rate Fluctuation during the year	-	
Less : Amount Adjusted during the year	-	
Sub-total		3,984,731,774



Particulars	Amount	Amount
Accounts Receivable - Govt. Duty(Code 191+391+391A)-from consumer		
Balance as at July 01, 2020	(493,789,749)	
Add : Amount billed/ claimed/ adjustment during the year	6,896,132,228	
	6,402,342,479	
Less : Amount collected during the year	6,907,383,858	(505,041,379)
Govt. Duty Payable(Code-351)		
Balance as at July 01, 2020	-	
Add : Amount billed/ claimed/ adjustment during the year	-	
Less : Amount collected during the year	-	
Advance to & From other Govt./ Autonomous/ Semi Govt. Agencies(Code-198)		
Balance as at July 01, 2020	(679,169)	
Add : Disbursement during the year	457,500	
Less : Amount adjustment	(221,669)	(221,669)
Sub-total		
Closing Balance as at June 30, 2021		(505,263,048)
		3,479,468,726



Note- 12

Provision for Bad & Doubtful Debts (Code-143)

Taka-

(1,236,107,585)

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

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



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

Particulars	Amount	Amount
Deposit Work		
Balance as at July 01, 2020	2,923,032	
Add : Amount addition/ adjustment during the year	-	
Less : Amount received/ adjusted	2,923,032	
		2,923,032
Others (Revenue, Development, Overhead)		
Balance as at July 01, 2020	372,638,302	
Add : Amount addition/ adjustment during the year	8,720,447	
Less : Amount received/ adjusted	381,358,749	
	8,720,447	
		372,638,302
Fuel Supplies		
Balance as at July 01, 2020	(672,000)	
Add : Amount addition/ adjustment during the year	4,040,960	
Less : Amount received/ adjusted	3,368,960	
	4,040,960	
		(672,000)
Closing Balance as at June 30, 2021		374,889,334



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

Particulars	Amount	Amount
General Provident Fund (Code-145)		
Balance as at July 01, 2020	872,333,211	
Add : Advance given	331,785,399	
	1,204,118,610	
Less : Recovered	304,429,389	
		899,689,221
Advance to Officers' & Staff (Code 146-146A)		
Balance as at July 01, 2020	3,725,982	
Add : Advance given	543,188	
	4,269,170	
Less : Recovered	1,650,188	
		2,618,982
House Building Advances (Code-148)		
Balance as at July 01, 2020	45,047,681	
Add : Advance given	4,695,650	
	49,743,331	
Less : Recovered	8,766,988	
		40,976,343
Motor Cycle/ Bi-cycle Advances (Code-150)		
Balance as at July 01, 2020	-	
Add : Advance given	-	
Less : Recovered	-	
		-
Closing Balance as at June 30, 2021		943,284,546



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

Particulars	Amount	Amount
Fuel Stock (Code-151)		
Balance as at July 01, 2020	-	
Add : Purchase	-	
Less : Used	-	
Material & Other Operating Supplies (Code-152)		
Balance as at July 01, 2020	4,512,043,846	
Add : Purchase	124,237,661	
	4,636,281,507	
Less : Used	123,232,598	
Less : Adjustment for NESCO Vendor Agreement	820,409,224	
Stores & Supplies Purchase- Foreign (Code-152a)		
Balance as at July 01, 2020	-	
Add : Purchase	-	
Less : Used	-	
Stores & Supplies Purchase-Received from other stores (Code-152b)		
Balance as at July 01, 2020	-	
Add : Purchase	-	
Less : Used	-	
Construction Stores (Code-153)		
Balance as at July 01, 2020	326,473,798	
Add : Purchase	525,295,925	
	851,769,723	
Less : Used	521,536,188	
P.C. Pole (Code-154)		
Balance as at July 01, 2020	978,255,002	
Add : Purchase	863,228,995	
	1,841,483,996	
Less : Used	841,053,340	
Closing Balance as at June 30, 2021		330,233,536
		1,000,430,656
		5,023,303,877



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

Particulars	Amount	Amount
Temporary Advance (Code-147)		
Balance as at July 01, 2020	5,211,564	
Add : Payment	85,898,127	
	91,109,691	
Less : Adjustment/ Recovery	87,299,443	
		3,810,248
Temporary Advance (Code-147-A)		
Balance as at July 01, 2020	-	
Add : Payment	-	
Less : Adjustment/ Recovery	-	
	-	
LC Deposit with Bank (Code-149)		
Balance as at July 01, 2020	-	
Add : Payment	-	
Less : Adjustment/ Recovery	-	
	-	
Prepaid Rent (Code-162)		
Balance as at July 01, 2020	-	
Add : Payment	-	
Less : Adjustment/ Recovery	-	
	-	
Other Prepaid Expenses (Code-169)		
Balance as at July 01, 2020	-	
Add : Payment (Advance for land purchase)	-	
Less : Adjustment/ Recovery	-	
	-	
Insurance Claims Receivable (Code-182+352+358)		
Balance as at July 01, 2020	1,726,872	
Add : Claims Group Insurance Premium	309,719	
	2,036,591	
Less : Recovery	2,128,992	
		(92,401)



Particulars	Amount	Amount	Continued
<u>Security Deposit for Telephone (Code-183)</u>			
Balance as at July 01, 2020		469,674	
Add : Payment		-	
		469,674	
Less : Adjustment/ Recovery		-	
			469,674
<u>Security Deposit for Gas (Code-184)</u>			
Balance as at July 01, 2020		286,698	
Add : Payment		43,800	
		330,498	
Less : Adjustment/ Recovery		-	
			330,498
<u>Security Deposit for Water (Code-185)</u>			
Balance as at July 01, 2020		35,000	
Add : Payment		5,000	
		40,000	
Less : Adjustment/ Recovery		-	
			40,000
<u>Claim Receivable from WDB for Exp. against Captai Academy (Code-186)</u>			
Balance as at July 01, 2020		-	
Add : Payment		-	
		-	
Less: Adjustment		-	
		-	
<u>With holding Tax & VAT (Code-344+344A+310A)</u>			
Balance as at July 01, 2020		(103,649)	
Add : Deducted		2,139,657,671	
		2,139,554,022	
Less : Payment		2,139,650,271	
			(96,249)
Closing Balance as at June 30, 2021			4,461,770



Note-17

IT Deduction at Source (Code-163)

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

Taka- 330,252,188

Particulars	Amount	Amount
IT Deduction at Source (Code-163)		
Balance as at July 01, 2020	330,252,188	
Add : Deducted during the Year	-	
Less : Adjustment	330,252,188	
		330,252,188
Closing Balance as at June 30, 2021		330,252,188



Note- 18

Paid Up Capital

Taka- 63,984,634,427

Particulars	Amount
Paid Up Capital :	
Balance as at July 01, 2020	57,139,400,585
Addition during the year	6,845,233,842
Balance as at June 30, 2021	63,984,634,427



Note-19

Retained Earnings Taka- (67,061,918,616)

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	(75,407,909,400)
Previous Year Adjustment(Code-205)	11,957,697,015
Comprehensive Income / (Loss)	(3,611,706,231)
Closing Balance as at June 30, 2021	(67,061,918,616)

Note-20

Appraisal Surplus (Code-204) Taka- 185,645,351,311

Particulars	Amount
Balance as at July 01, 2020	185,645,351,311
Revalued during the year	-
Closing Balance as at June 30, 2021	185,645,351,311



Note- 21

Govt. Equity Against DESCO's Share

Taka-

3,328,924,865

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



Note- 22

Grants (Code-251 & 252)

Taka-

2,348,943,218

Movement of the above is given as under :

Particulars	Amount
Balance as at July 01, 2020	2,348,943,218
Add :	
Received	-
Closing Balance as at June 30, 2021	2,348,943,218



Note-23

Deposit Work Fund (Code-206)

Taka-

7,202,248,060

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

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



Note- 24

Assets Insurance Fund (Code-318)

Taka- 121,000,000

Particulars	2020-2021	2019-2020
Balance as at July 01, 2020	107,000,000	93,000,000
Add : Created during the year	14,000,000	14,000,000
Less: Debited during the year	-	-
Balance as at June 30, 2021	121,000,000	107,000,000



Note: 25- Government Loan

Statement of Government Loan as on 30 - 06 - 2021

Taka- 29,955,914,659

Sl.No.	Name of the project	Balance as on 01.07.2020	Adjustment	Loan drawn during FY-2020-2021	Repayment due for the year	Refund to The Government	Balance as on 30.06.2021
COMPLETED PROJECT							
DISTRIBUTION							
1	GREATER CTG. FDP PHASE-3	1,471,417,250	-	-	177,772,500	-	1,293,644,750
2	14 TOWN PDP	-	-	-	-	-	-
3	PDP EAST, PHASE-2	1,736,000	-	-	1,736,000	-	-
4	PDP WEST, PHASE-2	4,600,000	(2,945,413)	-	4,600,000	-	(2,945,413)
5	16 TOWN POWER DISTRIBUTION PROJ.	20,150,000	(14,698)	-	17,800,000	-	2,335,302
6	TARRIFF STUDY	(68,000)	68,000	-	-	-	-
7	TECH ASSTT. TO STR. OF BPDB'S FINANCIAL MANAGEMENT(FMU)	4,460,000	(2,752,000)	-	2,260,000	-	(552,000)
8	SYSTEM LOSS REDUCTION PILOT PROJECT.	38,158,000	(138,300)	-	7,641,000	-	30,378,700
9	POWER DISTRIBUTION PROJECT (EAST - WEST COMBIND), PHASE-3	151,110,800	(57,006,160)	-	33,480,000	-	60,624,640
10	GREATER RAJSHAHI PDP PHASE-2	146,670,400	-	-	28,434,000	-	118,236,400
11	16 TOWN PDP (PHASE-2)	677,464,400	(122,357,808)	-	85,746,000	-	469,360,592
12	TECH ASSTT. TO STR. OF BPDB'S FINANCIAL MANAGEMENT (FMU- PHASE-2)	5,100,000	-	-	1,070,000	-	4,030,000
13	REVIEW OF POWER SYSTEM MASTER PLAN	-	-	-	-	-	-
14	CYCLONE DAMAGED REH OF DIST LINE OF CTG METRO CITY	5,220,000	-	-	1,740,000	-	3,480,000
15	PREPAID METERING PILOT SCHEME	9,664,987	-	-	2,353,000	-	7,311,987
16	GREATER KJHUNA PDP PHASE-2	99,329,600	-	-	18,804,000	-	80,525,600
17	18 TOWN PDP (PHASE-2)	698,680,800	(213,852,960)	-	92,646,000	-	392,181,840
18	9 TOWN POWER DIST PROJECT	336,032,000	(55,814,880)	-	42,844,000	-	237,373,120
19	150 MW CCPPA BARISAL 132 KV	28,000	-	-	2,000	-	26,000
20	SIX DISTRIBUTION ZONES OF BPDB	421,689,767	(177,205,922)	-	27,482,000	-	217,001,845
21	REH OF PDB NETWORK DAMAGED BY CYCLONE AND TIDAL SURGE	1,100,000	-	-	1,100,000	-	-
22	10 TOWN POWER DIST PROJECT	382,817,336	-	-	28,256,000	-	354,561,336
23	EMERGENCY REH. EXP. OF URBAN-UNDER CTG. ZONE	511,884,800	-	-	35,150,000	-	476,734,800
24	EMERGENCY REH. EXP. OF URBAN-UNDER RAJ. ZONE	306,402,800	(377,382,800)	-	21,020,000	-	(92,000,000)
25	GREATER CTG. PDP SCADA	32,190,600	-	-	2,157,500	-	30,033,100
26	BANGLADESH CENTRAL POWER DISTRIBUTION PROJECT	1,438,779,217	-	-	64,706,000	-	1,374,073,217
27	CHITAGONG HILL TRACKS POWER DISTRIBUTION PROJECT	601,578,000	-	-	34,334,000	-	567,244,000
28	THANCHI ELECTRIFICATION PROJECT	82,091,600	-	-	4,180,000	-	77,911,600
29	PREPAID METERING SOUTHERN ZONE	454,947,600	-	-	3,744,000	-	451,203,600
30	SOLAR STREET LIGHTING PROGRAMME IN CITY CORP.	307,309,200	-	-	2,230,000	-	305,079,200
GRAND TOTAL (Completed Projects)		8,210,545,157	(1,009,402,941)	-	743,288,000	-	6,457,854,216
ONGOING PROJECT							
DISTRIBUTION							
1	5 TOWN POWER DIST PROJECT	94,203,600	(10,002,000)	-	10,082,000	-	74,119,600
2	TECHNICAL ASSISTANCE FOR THE CORPORATIZATION OF WESTZONE DISTRIBUTION OF THE BPDB	(10,155,500)	10,155,500	-	-	-	-
3	PREPAYMENT METERING PROJECT FOR DISTRIBUTION ZONE COMILLA & MYMENSING	23,665,717	-	-	388,000	-	23,277,717
4	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONJ	4,449,583,124	(130,092,324)	424,885,191	61,546,000	-	4,682,829,991
5	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RAJSHAHI	2,654,720,000	160,000,000	400,000,000	15,876,000	-	3,198,844,000
6	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT RANGPUR	2,585,472,000	528,346,000	628,000,000	18,180,000	45,536,000	3,678,102,000
7	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT SYLHET	3,445,432,834	160,977,864	680,000,000	-	8,861,600	4,277,549,098
8	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT MYMENSING	1,329,803,525	423,955,676	790,493,427	-	-	2,544,252,628
9	THREE HILL DIST. PDS DEV. PROJECT	1,491,714,400	108,825,600	255,000,000	-	-	1,855,540,000
10	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CUMILLA	1,469,249,138	456,430,862	639,999,992	-	-	2,565,679,992
11	POWER DISTRIBUTION SYSTEM DEVELOPMENT PROJECT CHITTAGONJ (PHASE-2)	207,760,000	-	799,516,618	-	8,400	1,007,268,218
GRAND TOTAL (Ongoing Projects)		17,741,448,838	1,708,597,177	4,617,895,228	106,072,000	54,406,000	23,907,463,243
A. TOTAL (Completed & Ongoing)		25,951,993,995	699,194,236	4,617,895,228	849,360,000	54,406,000	30,365,317,459
Add:							
B. Current Portion		1,763,120,896	(1,708,665,177)	739,040,500	849,360,000	-	(55,863,781)
C. Cash Loan from Government		-	-	-	-	-	-
Total (A+B+C)		27,715,114,891	(1,009,470,941)	5,356,935,728	1,698,720,000	54,406,000	30,309,453,678
Less:							
Current Portion		353,539,019	-	-	-	-	353,539,019
Transfer to PGCB & APSCCL		-	-	-	-	-	-
Transfer to PGCB		-	-	-	-	-	-
Transfer to WZPDCL		-	-	-	-	-	-
Adjustment as per DOF Note		-	-	-	-	-	-
Adjustment for opening balance recasting		-	-	-	-	-	-
D. Sub- Total		353,539,019	-	-	-	-	353,539,019
Closing Balance		27,361,575,872	(1,009,470,941)	5,356,935,728	1,698,720,000	54,406,000	29,955,914,659



Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
Opening Balance							11,775,862,079
Reversal of Current Maturity	313	302	654,913,849	-	-	11,775,862,079	12,430,775,927
Disbursement for the year (Ongoing)	109	302	-	-	-	654,913,849	12,430,775,927
Repayment for the year	302	199	-	2,860,454,729	-	-	9,570,321,198
Exchange Rate Loss- Ongoing	109	302	-	-	2,860,454,729	-	9,570,321,198
Exchange Rate Loss- Completed	673	302	(101,768,281)	-	-	(101,768,281)	9,468,552,917
Current Maturity	302	313	-	732,327,310	732,327,310	-	8,736,225,607
Transfer To PGSB as per 6th vendor agreement Dated: 10-04-2012	302						8,736,225,607
Closing Balance as on 30.06.2021			553,145,567	3,592,782,039	3,592,782,039	12,329,007,646	8,736,225,607
Exchange Rate (Gain)/Loss							
Ongoing:							
Generation	109	302	-	-	-	-	
Transmission	109	302	-	-	-	-	
Distribution	109	302	-	-	-	-	
Total Exchange Loss Chargeable to Development Projects							
Completed :							
Generation	673	302	-	-	-	-	
Transmission	673	302	-	-	-	-	
Distribution	673	302	(101,768,281)	-	-	-	
Miscellaneous	673	302	-	-	-	-	
Total Exchange Loss Chargeable to Income Statement			(101,768,281)				
Total Exchange Loss against Foreign Loan			(101,768,281)				
IDC							
Ongoing:							
Generation	109	316	-	-	-	-	
Transmission	109	316	-	-	-	-	
Distribution	109	316	-	-	-	-	
Total IDC Chargeable to Development Projects							
Completed :							
Generation	671	316	-	-	-	-	
Transmission	671	316	-	-	-	-	
Distribution	671	316	389,452,693	-	-	-	
Miscellaneous	671	316	-	-	-	-	
Total Interest Chargeable to Income Statement			389,452,693				
Total IDC & Interest against Foreign Loan			389,452,693				



Note- 27

Security Deposit Fund (Consumers) Code-321

Taka-

5,595,729,414

The above amount has been arrived at as follows :

Particulars	Amount
Balance as at July 01, 2020	6,180,033,931
Add :	
Amount deposited during the year	664,779,648
	6,844,813,579
Less :	
Amount refunded	383,053,164
Adjustment for NESCO Vendor Agreement	866,031,000
Balance as at June 30, 2021	5,595,729,414



Note- 28

General Provident Fund/ Contributory Provident Fund

Taka-

4,105,695,366

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-332+356+317)		Amount
	(Code-355+331+341) GPF/ CPF	Interest	
Balance as at July 01, 2020	1,993,022,402	1,962,228,979	3,955,251,381
Add :			
Amount deposited during the year	588,441,215	602,144,533	1,190,585,747
Less :			
Amount refunded	2,581,463,616	2,564,373,512	5,145,837,128
Balance as at June 30, 2021	2,064,760,040	2,040,935,327	4,105,695,366



Note-29

Gratuity & Pension Fund

Taka-

3,922,222,770

The above amount has been arrived at as follows :

Particulars	Gratuity & Pension (Code-353&354)	Amount
Balance as at July 01, 2020	4,106,690,954	4,106,690,954
Add :		
Provision during the year	1,316,444,930	1,316,444,930
Less :		
Pension paid during the year	5,423,135,885	5,423,135,885
Balance as at June 30, 2021	3,922,222,770	3,922,222,770



Note- 30

Accounts Payable

Taka-

1,203,562,632

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 BPDB.

Particulars	Amount	Amount
Accounts Payable - Contractors & Suppliers (Code-311)		
Balance as at July 01, 2020	1,286,031,704	
Add : Payable during the year	1,195,092,816	
	2,481,124,520	
Less : Payment made during the year	1,119,353,457	
Less : Adjustment made during the year	159,940,003	
		1,201,831,059
Accounts Payable - Others (Code-312)		
Balance as at July 01, 2020	3,280,400	
Add : Payable during the year	150,960	
	3,431,360	
Less : Payment made during the year	340,527	
Less : Adjustment made during the year	1,359,260	
		1,731,573
Balance as at June 30, 2021		1,203,562,632



Note - 31 Accounts Payable to BPDB by SPC - 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 Ch		
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)
	Total	52,591,372,994	76,033,980,820	73,595,041,084	2,438,939,736	90,461,563,303	38,163,790,511



Note- 32

Security Deposit Contractors and Suppliers

573,199,273

Taka-

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	486,690,111	20,000	486,710,111
Add :			
Addition for the year	327,650,518	-	327,650,518
	814,340,629	20,000	814,360,629
Less :			
Refunded during the year	241,161,356	-	241,161,356
Balance as at June 30, 2021	573,179,273	20,000	573,199,273



Note-33

Current Portion of Long Term Liabilities (Code-313)

Taka- **1,403,135,950**

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

Particulars	Amount
Balance as at July 01, 2020	1,215,402,989
Add:	
Government Loan	849,360,000
Foreign Loan	732,327,310
	1,581,687,310
Less: Repayment	1,393,954,348
Balance as at June 30, 2021	1,403,135,950



Note- 34

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

Taka- 28,069,565,189

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	6,209,021,753	21,058,889,842	27,267,911,595
Add:			
Repayment due for the year	849,360,000	654,913,849	1,504,273,849
	7,058,381,753	21,713,803,691	28,772,185,443
Less :			
Repayment	-	702,620,254	702,620,254
Balance as at June 30, 2021	7,058,381,753	21,011,183,436	28,069,565,189



Note- 34.01

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

Taka- 25,936,678,638

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	6,209,021,753	18,926,003,291	25,135,025,044
Add:			
Repayment due for the year	849,360,000	654,913,849	1,504,273,849
	7,058,381,753	19,580,917,140	26,639,298,893
Less :			
Repayment	-	702,620,254	702,620,254
Balance as at June 30, 2021	7,058,381,753	18,878,296,885	25,936,678,638



Note- 34.02

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

Taka- 2,132,886,551

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

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



Note- 35

Reimbursable Project Aids (RPA) (Code-199)

Taka- 507,754,421

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	507,754,421
Add : Addition for the year	-
Less : Refunded during the year	507,754,421
Balance as at June 30, 2021	507,754,421



Note- 36

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

Taka-

20,937,269,951

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

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
<u>Interest on Debenture :</u>				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
<u>Interest on Foreign Loan (Code-316)</u>				
Completed Projects- Adjustment	2,569,124,712	601,397,272	434,105,669	2,736,416,314
Ongoing Projects	12,475,448,433	-	-	12,475,448,433
Total Interest on Foreign Loan	15,044,573,145	601,397,272	434,105,669	15,211,864,747
<u>Interest on Government Loan (Code-316)</u>				
Completed Projects	128,017,896	-	-	128,017,896
Ongoing Projects	4,761,651,750	835,236,402	-	5,596,888,152
Total Interest on Government Loan	4,889,669,645	835,236,402	-	5,724,906,048
Balance as at June 30, 2021	19,934,741,946	1,436,633,674	434,105,669	20,937,269,951



Note- 36.01 Debt Servicing Liabilities (Interest) (Code-316)-BPDB

Taka-

19,362,574,732

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

Particulars	Opening Balance	Accrued during the year	Paid during the year	Closing Balance
Interest on Debenture :				
Completed Projects	59,449	-	-	59,449
Ongoing Projects	439,707	-	-	439,707
Total Interest on Debenture	499,156	-	-	499,156
Interest on Foreign Loan (Code-316)				
Completed Projects- Adjustment	1,334,391,967	389,452,693	434,105,669	1,289,738,991
Ongoing Projects	12,475,448,433	-	-	12,475,448,433
Total Interest on Foreign Loan	13,809,840,400	389,452,693	434,105,669	13,765,187,424
Interest on Government Loan (Code-316)				
Completed Projects	-	-	-	-
Ongoing Projects	4,761,651,750	835,236,402	-	5,596,888,152
Total Interest on Government Loan	4,761,651,750	835,236,402	-	5,596,888,152
Balance as at June 30, 2021	18,571,991,306	1,224,689,095	434,105,669	19,362,574,732



Note- 36.02 Debt Servicing Liabilities (Interest)-(Code-316-C)- WZPDCL

Taka-

1,574,695,219

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

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



Note- 37

Other Liabilities

Taka-

975,762,726

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)	11,137	-	-	11,137
Accrued Expenses- Others (Code-315)	-	-	-	-
CBA Contribution (Code-325)	528,531	1,645,183	1,643,443	530,271
Benevolent Fund (Code-342)	81,215,230	11,382,074	3,370,523	89,226,781
Employees Other Salary Deduction (Code-343)	5,645,297	5,384,776	5,198,175	5,831,898
Fund for Employees Honorarium (Code-357)	863,721,964	102,800,487	86,432,830	880,089,621
Other Liabilities (Code-359)	46,808	29,430	3,220	73,018
Deferred Revenue - For Ven. Ele. by Mob.Co (Code-393)	-	10,514,350,414	10,514,350,414	-
Balance as at June 30, 2021	951,168,967	10,635,592,364	10,610,998,605	975,762,726



Details of the above amount is given as under :

Particulars	Debit	Credit
194- Adjustment Accounts	19,692,407,150	-
195- PC Pole Accounts	346,404,599	341,692,807
901- Remittance to Regional Collection Account	51,099,328,999	-
902-Retention Remittances to Regional Collection A/C	-	-
903- Remittance from Local Collection Account	-	51,099,328,999
904-Retention Remittances from LocalCollection A/C	-	-
905- Remittance to Central Bank	47,099,427,791	78,666,887,048
905A-'Remittances to Zonal Central Bank Account.	45,962,065,170	-
906- Remittance from Regional Collection Account	-	-
906A-'Remittances from Regional Collection Account. (To Zonal Central A/C)	-	45,912,304,871
907- Remittance to Regional Account	2,582,923,000	1,075,721,601
907A-'Remittances to Regional & Accounting Office.	7,525,809,433	2,000,000
908- Remittance from Central Bank	17,595,000	4,624,226,426
908A-'Remittances from Zonal Central Bank Account.	2,000,000	7,467,393,433
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	8,011,471	-
914- Remittance- Group Insurance	1,818,620	-
915- Remittance- GPF/ CPF Account	382,208,148	-
916- Clearing Account Local Office	4,823,914,205	4,258,836,114
917- Clearing Account Regional Accounting	24,607,000	1,638
918- Clearing Account Central Office	102,777,703,628	76,746,777,659
918A-'Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies).	10,013,737,026	-
919- Remittance Miscellaneous Collection	42,728,267	43,127,966
920- Remittance to Regional Consumers S/D Account	284,110,304	284,110,304
921- Remittance to Central Bank from Regional Misc. Collection Account	89,253,240	-
922- Remittance to Central Bank from Regional S/D Account	319,916,534	-
923- Remittance to PGCB	-	-
924-Clearance From Water Development Board.	-	-
925-Clearance From House Building Loan	3,035,719	-
Total	293,099,005,303	270,522,408,866
Closing Balance as at June 30, 2021		(22,576,596,437)

Particulars	2019-2020	
	2020-2021	2019-2020
501.01 Sales-LT-A-Residential	26,749,850,552	24,139,591,114
501.01a Sales-LT-B-Irrigation/Agricultural Pump	647,997,016	562,275,682
501.01b Sales-LT-C1-Small Industry	3,667,278,778	3,324,158,955
501.01c Sales-LT-C2-Construction	326,879,275	330,496,936
501.01d Sales-LT-D1-Education, Religious & Charitable Institution and Hospital	609,456,179	647,036,351
501.01e Sales-LT-D2-Street Light, Water Pump	773,266,218	1,136,024,438
501.01f Sales-LT-D3-Battery Charging Station	1,995,244,178	-
501.01g Sales-LT-E-Commercial & Office	7,276,018,769	8,004,692,211
501.01h Sales-LT-T-Temporary	145,498,471	39,179,360
501.02 Sales-MT-1-Residential	639,240,171	574,473,574
501.02a Sales-MT-2-Commercial & Office	3,695,237,711	3,300,796,506
501.02b Sales-MT-3-Industry	7,250,539,165	6,495,591,189
501.02c Sales-MT-4-Construction	80,444,750	62,941,864
501.02d Sales-MT-5-General	1,492,794,200	1,424,817,084
501.02e Sales-MT-6-Temporary	29,774,184	17,584,357
501.02f Sales-MT-7-Battery Charging Station	-	-
501.02g Sales-MT-8-Irrigation/Agricultural Pump	-	-
501.03 Sales-HT-1-General	357,097,482	337,281,319
501.03a Sales-HT-2-Commercial & Office	621,330,984	492,315,570
501.03b Sales-HT-3-Industry	4,141,959,015	3,977,352,975
501.03c Sales-HT-4-Construction	88,266,781	91,869,507
501.04 Sales-EHT-1-General	9,964,049,083	8,231,862,855
501.04a Sales-EHT-2-General	11,567,491,027	8,210,655,964
501.05 Sales-KC/JAL	860,834,223	787,623,289
501.06 Sales-GK Project	148,844,890	125,185,181
501.10a Sales-Demand Charge	-	-
501.10b Sales-Minimum Charge	-	-
Total Energy Sales	83,129,393,101	72,313,806,283



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

Particulars	2020-2021	2019-2020
0.11 Connection & Disconnection Fees	108,828,873	108,480,357
0.12 Late Payment Surcharge / Interest on Consumers Bill	435,976,406	338,287,477
0.13A Interest on Bank Account	399,119,981	373,664,643
0.13B Interest on Security Deposit	6,228,305	4,672,210
0.13C Interest on Investment	677,597,477	592,113,124
0.13D Interest on Advances	12,214,346	8,713,851
0.14 Rebate on Govt. Electricity Duty	-	-
0.15 Sale of Tender Documents	1,197,731	1,883,546
0.16 House Rent Recovery	7,345,977	6,133,450
0.17 Transport Charge	425,485	192,944
0.18 Meter Rent / Service Charge	52,526,320	36,311,577
0.18A Transformer Rent	-	-
0.18B Pre-Paid Meter Rent	459,448,062	-
0.19 Sale of Scrap Material	10,436,678	1,001,629
0.19A Miscellaneous Income	87,818,533	83,581,259
0.19B Income from Cargo Transfer	107,770	8,450
0.19C Penalty for Unauthorized Connection	6,118,610	4,868,745
0.19D Rental Income-Land Lease	-	803,242
0.19E Rental Income Building	1,048,598	-
0.19F Meter Testing Fee	-	-
0.19G Liquidity Damage	-	-
0.19H Dividend Received From PGCB	-	-
0.19H Dividend Received From DESCO	580,346,434	527,587,668
0.19H Dividend Received From APSCL	-	-
0.19H Dividend Received From North West Power Generation	-	-
0.19H Dividend Received From EGCB	-	-
0.19H Dividend Received From BPDB-RPCL	-	-
0.19H Dividend Received From NESCO	999,100	-
0.19I Income From Medical Centre	-	-
Income Form Sale of PC Pole	309,846,982	-
Closing Balance	3,157,631,666	2,088,304,172

Bangladesh Power Development Board
FY 2020-2021

Note: 41 Statement of Power Purchases from BPDB

Amount in Taka

SL No.	Zone/SBU	FY 2020-2021	FY 2019-2020
1	Chittagong Zone	27,259,851,616	23,155,816,698
2	Comilla Zone	10,656,678,850	8,801,061,087
3	Sylhet Zone	6,103,463,877	5,291,132,796
4	Mymensing Zone	14,410,772,283	11,919,550,409
5	GM Commercial Office	15,164,274,458	11,686,354,339
Total		73,595,041,084	60,853,915,329



**Bangladesh Power Development Board
FY 2020-2021**

Note: 42 Statement of Transmission Expenses Wheeling Charge

Amount in Taka

SL No.	Zone/SBU	FY 2020-2021	FY 2019-2020
1	Chittagong Zone	903,391,510	882,771,932
2	Comilla Zone	353,162,348	335,523,890
3	Sylhet Zone	202,268,799	201,714,480
4	Mymensing Zone	477,573,008	454,410,427
5	GM Commercial Office	502,544,071	445,520,265
Total		2,438,939,736	2,319,940,994



Note-43 Personnel Expenses

Taka- 3,868,629,862

Code No.	Head of Accounts	FY 2020-2021	FY 2019-2020
0.20	Pay of Officers	249,930,965	293,404,954
0.21	Pay of Staff	722,902,159	729,592,858
0.22	Allowances of Officers	110,789,453	131,159,332
0.23	Allowances of Staff	441,638,040	446,837,781
0.24	Leave Encasement	33,334,534	31,989,267
0.25	Overtime Allowances (Single Rate)	121,389,821	120,277,933
0.25a	Overtime Allowances (Double Rate)	433,455,670	426,899,477
0.28	House Rent Expenses	-	1,613,328
0.29	Medical Expenses	5,520,993	8,102,133
0.31	Bonus for Officers	43,432,656	44,664,154
0.31a	Bonus for Staff	122,000,174	120,751,670
0.31b	Bangla Nobo Barsho Allowance (For Officers)	4,436,438	4,913,087
0.31c	Bangla Nobo Barsho Allowance (For Staff)	11,206,819	12,522,409
0.35b	Employees Electricity Rebate	120,593,046	121,493,472
0.50	Workmen Compensation	1,488,286	-
0.51	Gratuity	-	-
0.53	Income Tax of Officers & Staff	-	-
0.55	Employees Other Benefit & Welfare Expenses	2,395,478	1,559,170
0.55a	Reimbursement for Treatment of Accident (on duty) affected Employee	273,015	-
0.56	Board's Contribution to CPF	-	-
0.57	Board's Contribution to Pension Fund	985,486,838	1,193,600,821
0.58	Leave Encasement on Retirement	93,331,243	81,969,763
0.59	Leave Salary & Pension Contribution for Trans. Govt. Em	-	76,853
0.63	Honorarium - Punishment/Reward Scheme or APA	117,637,789	216,444,773
0.63a	Honorarium - Other	8,287,348	3,816,171
0.66	Wages for Hired Labour	237,668,038	211,076,777
0.66a	Computerization of Commercial Operation	1,150,086	-
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	280,974	-
Total Personnel Expenses		3,868,629,862	4,202,766,183



Note-44 Total Office & Other Expenses

Taka- 342,528,170

Code No.	Head of Accounts	FY 2020-2021	FY 2019-2020
0.26	Traveling Expenses/Allowances (For Official)	69,994,030	103,132,821
0.26a	Traveling Expenses (For Training)	765,546	1,669,790
0.27	Conveyance Charge	4,940,007	3,712,176
0.29a	Washing Expenses	225,335	214,408
0.30	Representation & Entertainment	8,118	53,019
0.32	Stationary & Printing	60,007,880	52,623,382
0.33	Taxes, Licence & Fees	15,175,210	15,968,428
0.34	Office Rent	5,084,448	4,921,110
0.35	Water Charges	991,478	1,228,013
0.35a	Electric Charges (Own use)	121,376,909	112,187,603
0.35c	Electricity Rebate - Freedom Fighters	4,089,874	2,845,909
0.36	Uniforms & Liveries	7,160,887	7,639,335
0.37	Post & Telegram	2,701,191	1,050,075
0.37a	Telephone, Telex & Fax	12,226,569	8,732,248
0.38	Advertising & Promotion	32,064,065	26,646,959
0.39	Audit Fee	-	12,541,970
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	5,317,635	5,391,208
0.40	Books & Periodicals	398,989	408,153
0.52	Donation & Contributions	-	19,653,500
0.52a	Donation to Sick Employees from Benevolent Fund	-	-
0.54	Training & Education - Local	-	28,000
0.54a	Training & Education - Foreign	-	-
0.68	Allocation of Gen. Admn. Exp.	-	-
0.69	Miscellaneous Expenses	-	-
Total Office & Other Expenses		342,528,170	380,648,105



Note-45 Total Repair & Maintenance

Taka- 1,149,530,807

Code No.	Head of Accounts	FY 2020-2021	FY 2019-2020
0.42	Petrol, Diesel & Lubricants Used for Transport	112,798,640	110,756,068
0.42a	CNG Used for Vehicle	5,036,827	2,543,980
0.43	Petrol, Diesel & Lubricants Used for Other Equipment	-	-
0.44	Store & Spares Used	118,058,892	80,963,226
0.44a	Store & Spares Used - Foreign	-	-
0.44b	Store & Spares Used - Received from Other Stores	-	-
0.45	Custom Duties & Sale Tax	68,284,382	461,991,460
0.45a	Vat	-	-
0.45b	Vat - For Assets Manufacturing by BPDB	-	-
0.46	Demurrage & Warfront	-	-
0.48	Hire of Equipment	-	-
0.49	Freight & Handling	94,429,579	101,675,527
0.60	Insurance (For Goods & Property)	-	-
0.60a	Insurance For Vehicle & other	944,856	839,403
0.60b	Group Insurance Premium	-	-
0.61	Bank Charge & Commission	63,947,785	55,571,112
0.64	Contractor's Fees	-	-
0.64a	Office Maintenance	-	-
0.64b	Store Maintenance	-	-
0.65	Consultant's Fee - Local	12,165,746	18,095,505
0.65a	Consultant's Expenses - Foreign	5,215,316	6,913,906
0.70	Land & Land Rights	7,900	-
0.71	Structure & Improvement	90,080,235	73,073,076
0.72	Boiler Plant equipment	-	-
0.73	Engine & Engine Driven Generators	-	-
0.74	Generator	-	-
0.75	Prime Movers	-	-
0.76	Accessory Electric Equipment	-	1,253,400,200
0.77	Reservoir, Dams & Waterways	-	-
0.78	Water Wheels and Turbines	-	-
0.79	Roads, Rail Roads & Bridges	-	-
0.8	Fuel Holders, Producers & Accessories	8,800	-
0.81	Station Equipment	4,024,200	2,001,367
0.82	Towers and Fixtures	635,477	-
0.83	Poles & Fixtures	973,697	1,678,324
0.84	Overhead Conduct & Devices	481,359,441	377,780,087
0.85	Underground Conductors	-	-
0.86	Line Transformers	14,346	7,752,316
0.86a	Transformer Manufacturing	71,050	95,640
0.87	Street Lighting and Signal Systems	-	-
0.88	Meter	455,115	-
0.89	Transportation Equipment	83,157,704	76,228,937
0.90	Heavy & Other Power Operated Equipment's	20,273	-
0.91	Office furniture & Equipment	5,086,247	4,698,491
0.91a	Office Equipment (Computer, Monitor & Others)	990	-
0.92	Communication Equipments	-	-
0.93	Tools, Shop and Garage Equipments	2,359,796	1,634,464
0.94	Laboratory Equipment	-	-
0.95	Stores Equipment	393,513	289,759
0.96	Fire Fighting Equipment	-	-
0.97	Renewable Energy Promotion (Solar Power)	-	-
0.99	Miscellaneous Equipment	-	-
Total Repair & Maintenance		1,149,530,807	2,637,982,847



NOTE- 46 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	79,711,765	-	79,711,765	79,159,888
0.21	Pay of Staff	82,190,468	-	82,190,468	88,365,802
0.22	Allowances of Officers	29,171,783	-	29,171,783	30,699,532
0.23	Allowances of Staff	42,524,451	-	42,524,451	45,878,432
0.24	Leave Encasement	5,948,425	-	5,948,425	5,149,898
0.25	Overtime Allowances (Single Rate)	12,010,654	-	12,010,654	11,654,199
0.25a	Overtime Allowances (Double Rate)	20,021,985	-	20,021,985	20,068,902
0.26	Traveling Expenses/Allowances (For Official)	13,011,763	-	13,011,763	19,573,486
0.26a	Traveling Expenses (For Training)	-	-	-	155,462
0.27	Conveyance Charge	512,862	-	512,862	524,210
0.28	House Rent Expenses	-	-	-	-
0.29	Medical Expenses	1,723,398	-	1,723,398	1,483,138
0.29a	Washing Expenses	36,824	-	36,824	172,681
0.30	Representation & Entertainment	211,223	-	211,223	211,296
0.31	Bonus for Officers	12,843,407	-	12,843,407	12,349,212
0.31a	Bonus for Staff	14,408,920	-	14,408,920	15,114,718
0.31b	Bangla Nobo Barsho Allowance (For Officers)	1,254,752	-	1,254,752	1,164,650
0.31c	Bangla Nobo Barsho Allowance (For Staff)	1,236,390	-	1,236,390	1,462,258
0.32	Stationary & Printing	11,433,561	-	11,433,561	9,483,593
0.33	Taxes, Licence & Fees	30,615,051	-	30,615,051	7,809,085
0.34	Office Rent	243,347	-	243,347	207,000
0.35	Water Charges	348,902	-	348,902	33,075
0.35a	Electric Charges (Own use)	15,719,599	-	15,719,599	9,822,585
0.35b	Employees Electricity Rebate	13,986,405	-	13,986,405	15,631,742
0.35c	Electricity Rebate - Freedom Fighters	-	-	-	-
0.36	Uniforms & Liveries	422,521	-	422,521	425,150
0.37	Post & Telegram	351,943	-	351,943	338,953
0.37a	Telephone, Telex & Fax	1,847,594	-	1,847,594	1,400,924
0.38	Advertising & Promotion	2,195,506	-	2,195,506	150,373
0.39	Audit Fee	-	-	-	-
0.39a	Legal Expenses (Lawyer's Fees & Court Fees)	30,600	-	30,600	21,665
0.40	Books & Periodicals	191,180	-	191,180	187,426
0.41	Gas Used for Electricity Generation	-	-	-	-
0.41a	Diesel/Furnace Oil Used for Electricity Generation	-	-	-	-
0.41b	Coal Used for Electricity Generation	-	-	-	-
0.42	Petrol, Diesel & Lubricants Used for Transport	11,442,006	-	11,442,006	9,900,704
0.42a	CNG Used for Vehicle	905,942	-	905,942	894,968
0.43	Petrol, Diesel & Lubricants Used for Other Equipment	-	-	-	-
0.44	Store & Spares Used	6,000	-	6,000	20,000
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	76,581,323	-	76,581,323	65,639,022
0.48	Hire of Equipment	-	-	-	-
0.49	Freight & Handling	78,295	-	78,295	130
0.50	Workmen Compensation	-	-	-	-
0.51	Gratuity	-	-	-	-
0.52	Donation & Contributions	1,892,490	-	1,892,490	2,327,655
0.52a	Donation to Sick Employees from Benevolent Fund	-	-	-	-
0.53	Income Tax of Officers & Staff	-	-	-	-
0.54	Training & Education - Local	17,495,241	-	17,495,241	16,295,964
0.54a	Training & Education - Foreign	-	-	-	-
0.55	Employees Other Benefit & Welfare Expenses	610,000	-	610,000	998,880
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	161,119,075	-	161,119,075	162,045,169
0.58	Leave Encasement on Retirement	19,302,681	-	19,302,681	16,142,793
0.59	Leave Salary & Pension Contribution for Trans. Govt. Employees	-	-	-	-
0.60	Insurance (For Goods & Property)	-	-	-	-
0.60a	Insurance For Vehicle & other	663,448	-	663,448	674,820
0.60b	Group Insurance Premium	34,171,520	-	34,171,520	-
0.61	Bank Charge & Commission	(33,593,780)	-	(33,593,780)	610,578
0.62	Bad debts	-	-	-	-
0.63	Honorarium - Punishment/Reward Scheme or APA	23,296,055	-	23,296,055	27,841,098
0.63a	Honorarium - Other	7,747,528	-	7,747,528	6,069,054
0.64	Contractor's Fees	-	-	-	-
0.64a	Office Maintenance	-	-	-	-
0.64b	Store Maintenance	-	-	-	-
0.65	Consultant's Fee - Local	-	-	-	-
0.65a	Consultant's Expenses - Foreign	-	-	-	-
0.66	Wages for Hired Labour	38,150,159	-	38,150,159	39,947,883
0.66a	Computerization of Commercial Operation	112,862,262	-	112,862,262	122,931,190
0.66b	Service Charge for Collection of Electricity Bill by Mobile Phone Co	-	-	-	-
0.66c	Contract out - Commercial Operation Activities	-	-	-	-



Code No.	Head of Accounts	Operation Expenses Code No. 651	Maintenance Expenses Code No. 652	Total Expenses FY 2020-2021	Total Expenses FY 2019-2020
0.67	Interest on GPF/CPF	260,279	-	260,279	-
0.68	Allocation of Gen. Admn. Exp.	-	-	-	-
0.69	Miscellaneous Expenses	-	-	-	-
0.70	Land & Land Rights	-	-	-	-
0.71	Structure & Improvement	-	61,326,495	61,326,495	56,146,210
0.72	Boiler Plant equipment	-	-	-	-
0.73	Engine & Engine Driven Generators	-	-	-	-
0.74	Generator	-	-	-	-
0.75	Prime Movers	-	-	-	-
0.76	Accessory Electric Equipment	-	-	-	-
0.77	Reservoir, Dams & Waterways	-	-	-	-
0.78	Water Wheels and Turbines	-	-	-	-
0.79	Roads, Rail Roads & Bridges	-	-	-	-
0.80	Fuel Holders, Producers & Accessories	-	-	-	-
0.81	Station Equipment	-	-	-	-
0.82	Towers and Fixtures	-	-	-	-
0.83	Poles & Fixtures	-	-	-	-
0.84	Overhead Conduct & Devices	-	797,985	797,985	662,650
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	-	16,352,032	16,352,032	13,923,583
0.90	Heavy & Other Power Operated Equipments	-	-	-	-
0.91	Office furniture & Equipment	-	2,811,923	2,811,923	2,719,659
0.91a	Office Equipment (Computer, Monitor & Others)	-	-	-	-
0.92	Communication Equipments	-	-	-	-
0.93	Tools, Shop and Garage Equipments	-	1,359,131	1,359,131	1,352,296
0.94	Laboratory Equipment	-	-	-	-
0.95	Stores Equipment	-	1,121,706	1,121,706	821,350
0.96	Fire Fighting Equipment	-	-	-	-
0.97	Renewable Energy Promotion (Solar Power)	-	-	-	-
0.99	Miscellaneous Equipment	-	-	-	-
	Total	867,195,803	83,769,272	950,965,074	926,664,986



Note- 47

Financing and Other Charges

Taka-

959,245,258

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)	389,452,693	438,069,454
Interest on Government Loan (Code-672)	251,331,115	273,437,484
Interest on Loan From Power Sector Development Fund (Code-672B)	-	-
Interest on GPF & CPF (Code-675)	318,461,449	295,799,556
Interest on Bank O/D/ LTR Short Term Loan (Code-676)	-	-
Closing Balance	959,245,258	1,007,306,494



Note- 48

Loss/(Gain) due to Exchange Rate Fluctuation

Taka-

(101,768,281)

Generation, Distribution and Miscellaneous wise ERF is shown below :

Particulars	2020-2021	2019-2020
Generation	-	-
Distribution	(101,768,281)	43,793,954
Miscellaneous	-	-
Closing Balance	(101,768,281)	43,793,954



Note- 49

Assets Insurance Fund

Taka- 14,000,000

Particulars	2020-2021	2019-2020
Assets Insurance Fund	14,000,000	14,000,000
GRAND TOTAL	14,000,000	14,000,000



Note- 50

Income Tax (TDS)

Taka-

225,652,904

Particulars	2020-2021	2019-2020
Income Tax (TDS)	225,652,904	-
Closing Balance	225,652,904	-



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

Particulars	Name of RAO/RAC/Project	Debit	Credit
Revenue :			
	Directorate of Finance	-	-
	New Shantahar 50 MW	-	-
	Sylhet 150 MW	-	-
	Bera 70 MW	-	-
	Baghabari 50 MW	-	-
	Baghabari 171 MW	-	-
	Barrishal GT	-	-
	Bhola 225MW CCPP	-	-
	RAO, Tangail	-	117,093
	RAO, Noakhali	-	958,694
	Hatia Diesel	-	-
	Shahajibazar 330MW	-	-
	RAO, Mymensingh	-	660,111
	Khulna P/S	-	-
	Faridpure P/S	-	-
	C&M Khulna	-	-
	Jessor E/A	-	-
	COOAC	14,401	-
	CPAAC	-	-
	Total Revenue	14,401	1,735,898
Overhead :			
	RAO, CES	-	-
	RAO, Bhola	-	-
	RAO, P&CO	-	-
	RAO, Shahjibazar	-	-
	RAO, COOAC	-	-
	Total Overhead	-	-
Development :			
	Bibiyana-400MW(South)	-	-
	CPAAC	-	-
	Ghorashal 3th unit Re-powering Project	-	-
	Land Acquisition for Moheshkhali Power	-	-
	Power Dist. Dev. Proj. Rangpur	-	-
	Total Development	-	-
	Total Revenue+Overhead+Development	14,401	1,735,898
Adjustment : During the year		-	11,955,975,518
Trustee Board		-	-
Balance as at June 30, 2021			11,957,697,015

