

**PRIVATE & CONFIDENTIAL**

*Independent Auditors' Report*

*And*

*Audited Financial Statements*

*Of*

**Bangladesh Power Development Board (BPDB)**

*As at and for the year ended 30 June 2023*

**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

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of **Bangladesh Power Development Board (BPDB)**, for the year ended **30 June, 2023**, which comprise the statement of financial position as at **June 30, 2023**, the statement of profit or loss and other comprehensive income, & statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report the accompanying Financial Statements give true and fair view, in all material respects of the Financial Position of the BPDB as at 30<sup>th</sup> June, 2023, and of its Financial Performance and its Cash Flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. Note No. 5.00 of financial statements regarding Property, plant and equipment for the year ended June 30, 2023, the carrying amount BDT 662,402,817,662/- included the transmission assets BDT 32,332,419,044/- which was transferred to Power Grid Companies of Bangladesh (PGCB) against consideration with equity shares according to the vendor agreement 31 December 2002. No existence of such transmission assets could be found under the control and ownership of BPDB. The reported BDT 32,332,419,044 was recognized in Property, plant and equipment under transmission assets against revaluation reserve in the financial statement before transfer of title, risk and rewards of transmission assets to the PGCB. The transfer took place at cost of the transmission assets without any revaluation as agreed by both parties but BPDB not yet derecognize the value of transmission assets and revaluation reserve although recognized the value of Investment in PGCB- Share as a result financial statement is overstated by BDT 32,332,419,044/- against Property, plant and equipment and revaluation reserve is also overstated, which constitutes a departure from the Accounting Standard - 16 "Property, Plant & Equipment". If the derecognition would consider in the financial statements, the Equity would stand at (BDT 99,272,351,948) instead of reported balance of (BDT 66,939,932,904).
2. Note 6.1 Capitalized to Property, Plant and Equipment has been reported at BDT 724,355,387 against 6 projects during the year under audit. It has been noted that the Capital Work in Progress projects were transferred to Property, Plant and Equipment without finalization of



Project Completion Report. As a result, couple of negative balance was noticed during the capitalization process which denotes decrease in Property, Plant and Equipment balance. As per our understanding, depreciation was charged on reduced balance in previous years. The capitalization process of the projects is non-compliant with IAS 16 - Property, Plant and Equipment.

3. Note 7 Investment in Associated Company has been reported at BDT 79,003,879,320 with 15 Companies. We requested for balance confirmation of BPDB investment to 10 Companies on test basis but did not receive any reply. As per alternative audit procedure, we tried to obtain public information of the Companies as available and noticed that in multiple cases the investment amount as per BPDB does not match with Capital shown against BPDB by the Companies. The reason for such mismatch could not be explained. Hence, we are not in a position to certify the reported investment balance.
4. Note No. 9.00 of financial statements regarding inventory for the year ended June 30, 2023, the carrying amount of inventories is BDT 34,274,009,460/- but the Management has not stated the inventories at the lower of cost and net realizable value and the valuation statement was also not made with the compliance of IAS-2 (Para-9), which constitutes a departure from the Accounting Standard - 2 "Valuation of Inventories".
5. Note 11.2 Trade Receivables from Bulk Consumers has been reported at BDT 89,273,553,105 against 5 parties. We requested for balance confirmation to all parties but did not receive any feedback. As per alternative audit procedure, we tried to obtain public information of the parties as available and noticed that in multiple cases the receivable amount as per BPDB does not match with payable shown against BPDB by the parties. The reason for such mismatch could not be explained. Hence, we are not in a position to certify the reported investment balance.
6. Note 12.1.2 Accounts Receivable - Others PGCB has been reported at BDT 1,516,153,479 on reporting date. As per the note, no amount was realized / adjusted from the receivable balance against PGCB during the year. No aging of the balance could be provided. No provision against doubtful receivable was accounted for in the financial statements.
7. Attention drawn to Note No. 22 (Schedule-M) relating to accounts payable Contractors & Suppliers which includes Adani Power (Jharkhand) Limited BDT 22,414,117,308/-, As per direct confirmation letter from Adani Power (Jharkhand) Limited closing balance shows USD 226,772,191 equivalent BDT 24,491,396,628/- as at 30 June 2023 [Exchange rate considered 1USD equivalent BDT 108.00 according to Bangladesh Bank closing rate Dated 30 June 2023] as a result Current liabilities against payable to Adani Power (Jharkhand) Limited and Electricity purchase from India is understated by BDT 2,077,279,320/-, Retained Earnings as well as profit before tax is overstated by the same.



8. Referred to the financial statements regarding Property, plant and equipment for the year ended June 30, 2023, after recognition as an asset, the BPDB measured the carrying value of an item of property, plant and equipment according to the revaluation model. IAS-16 (Para-34) states that "The frequency of revaluations depends upon the changes in fair values of the items of property, plant and equipment being revalued. When the fair value of a revalued asset differs materially from its carrying amount, a further revaluation is required. Some items of property, plant and equipment experience significant and volatile changes in fair value, thus necessitating annual revaluation. Such frequent revaluations are unnecessary for items of property, plant and equipment with only insignificant changes in fair value. Instead, **it may be necessary to revalue the item only every three or five years**". BPDB conducted revaluation of PPE as at 30 June 2017 but not yet conducted further although five years already expired which constitutes a departure from the Accounting Standard - 16 "Property, Plant & Equipment". Moreover, BPDB has never performed any impairment test of its Property, Plant & Equipment which is also a noncompliance of IAS 36.
9. Note No. 22.00 of financial statements regarding Accounts payable for the year ended June 30, 2023 BDT 456,184,011,059/- which included BDT 4,834,625,646/- payable to PGCBL - Bangladesh but the annual audited financial statement of the PGCBL- Bangladesh reported BDT 6,962,268,537/- as accounts receivable from BPDB as on 30 June 2023. As per memo no. 27.11.0000.101.14.034.21.121 & 27.11.0000.203.06.176.19.1548 dated 03.09.21 & 29.09.21 respectively, BPDB management proposed to pay total BDT 1,724,300,000/- [ BDT 1,483,000,000 against net payable from BPDB and BDT 241,300,000/- against Wheeling charges] but the rest amount BDT 3,110,325,646/- is unadjusted or decision for payment are pending since long. As per IAS 37.14 an entity must recognize a provision if a present obligation (legal or constructive) has arisen as a result of past event. But BPDB not made any provision for PGCBL which constitute departure from IAS 37.

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

#### **Emphasis of Matter (s)**

We draw attention of the users of this report to the following facts depicted and mentioned in the financial report:

1. The performance of the Company has been deteriorating for last two years. The Statement of Profit or Loss and other Comprehensive Income for the year ended 30th June 2023 reveals a loss of Tk. 132,400,745,426/- and 30th June 2022 BDT 32,327,414,256/- which indicates the existence of a material uncertainty that may cast significant doubt about the entity's ability



to continue as a going concern. It has been also noticed that the equity of the Board is reported at negative balance of Tk. 66,939,932,904 on reporting date which exhibits that the total liability of the Board is significantly higher than total assets of the Board. Moreover, Management did not give any declaration for future operation of the business but the BPDB established under president order ACT NO. 59 Of 1972 and obtained budgetary support, loan & subsidy from government which provide sufficient fund to meet the present requirements of its existing businesses and operations. As a result, our opinion is not modified in respect of this matter.

2. Reference to Annexure-1 of the financial statement, the financial statement and other financial information of RAO, Project & others offices of Bangladesh Power Development Board (BPDB) for the year ended 30 June 2023 have been audited by other auditors, whose financial statements, other financial information and auditor's reports have been furnished to us by the management. We fully rely on those charged with governance and another auditors audit report. Therefore, we did not conduct audit of the financial statements and other financial information, in respect of the RAO, Project & others offices of Bangladesh Power Development Board (BPDB) to form our opinion except review of the reports.
3. Reference to note no. 18.7 & 18.8, BPDB recognized employees GPF Account (Code 355 & 356) obligation at BDT 11,924,546,716/- but reference to note no.14.00 (schedule D), the investment amount was recognized at BDT 12,122,448,645/- whereas excess investment amount shown in the financial statement BDT 197,901,929/-. Moreover, we did not obtain any explanation from management on the excess amount of investment, as a result cash outflows occurred in respect of non-operating investment.
4. Reference to note 25, Electricity Sales (net of Vat) has been reported at BDT 508,582,455,144 which does not match with monthly VAT returns for the year under audit. Vat return is submitted as per monthly cash collection and hence, no vat is deposited on the AIT amount deducted by the Bulk customers.

The sales recognition procedure lacks automated approach and depends on manual input from G.M. Commercial Operation office. The reporting cut-off date could not be maintained in absence of integration between billing system and accounts system in the process of revenue recognition.

5. According to IAS- 28: Investment in associates gives the entity significant influence but not control which is not more than 50% and not less than 20%. Note No. 7.00 of financial statements for the year ended June 30, 2023, the carrying amount BDT 79,003,879,320/- shown against Investments in which associated BPDB considering the cost method of accounting. But investment in PGCB shows 75%, APSCL 91.23%,NWPGCL 100% and NESCO 76.41% which was falling under subsidiary not associate company and need to consolidated financial statements. Moreover, BPDB has never performed any entity level assessment for preparing "Consolidation of Financial Statement" which is departure from IFRS 10.



Q



6. Note No. 11.00 of financial statements regarding Trade Receivable for the year ended June 30, 2023 is made with consideration of good and collectable for bulk customers. So, no bad debts were recognized and disclosed in the financial statements by the management for bulk customers although BDT 1,64,00,00,000/- and BDT 5,691,600,000/- were report to accounts receivables from DPDC (Former DESA) & NESCO (Handover date Accounts Receivable) which were not collected since long and no provision for bad debts was made in the financial statements. Provision for bad debts was considered for receivable against general customers only.
7. Note # 15.00 to the financial statements, Cash at Bank for BDT 27,094,366,586 contains long pending (more than 6 months) reconciling items involving notable amount which were noticed in the bank reconciliation statements of multiple bank accounts.
8. Note no. 23.09 of the financial statement relating to the other liabilities (Code 359) BDT 68,800,000/- has been reported and carry forwarded since long and the trustee board did not assess the application of IAS 37.61 i.e. if it is no longer probable that an outflow of resources will be required to settle the obligation, the provision should be reversed.
9. We draw attention to note # 29.00 & 30.00 (Office Rent) regarding the implementation of IFRS-16, as the organization had taken rent some office building / space for a period more than 12 months but classified as short term and the rental value is considered as low value. Therefore, they didn't recognize Right-of-Use of asset and corresponding lease liability. Therefore, we cannot comment an over / under statements and its impact in annual financial statements.
10. In note # 16.00 & 20.00 to the financial statements, the BPDB has disclosed loan recognition policy and 'Term loan-interest bearing' comprising of the loans provided by the development partners, loan taken from the Government of Bangladesh, and loans from power sector development fund. The balances are confirmed by the management through books of record but we could not verify the existence through balance confirmation as the loan documents was not available to us for direct confirmation.

Our opinion is not modified in respect of the above matters.

#### **Other Information**

Management is responsible for the other information. The other information comprises all the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

After going through the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the board of directors of the BPDB.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgments, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

<i>Revenue Recognition</i>	
<b>Risk Description</b>	<b>Our Response</b>
The revenue during the year represents revenue mainly arising from electricity sell, connection fee & sale of scrap material. We have identified the head 'revenue' as a key audit matter because revenue is one of the key performance indicators of the BPDB and therefore there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations. There is also a risk that revenue may be overstated through misstatement of the measurement units.	We relied on the audit reports of 50 offices (RAO, project & others) which audited by other auditors (Annexure-1). Our audit included the following procedures: We checked the process to get assurance that revenue has been recognized at the correct time and evaluation of recognition, measurement, presentation and disclosures in the financial statements including testing of certain internal controls within the revenue process.
<i>Measurement of deferred tax liabilities</i>	
<b>Risk Description</b>	<b>Our Response</b>
The BPDB reported net deferred tax liabilities totaling BDT 37,831,081,089 as at 30 June 2023.  Significant judgment is required in relation to deferred tax liabilities as their adjustment is dependent on forecasts of future profitability over a number of years.	We obtained an understanding, evaluated the design and tested the operational effectiveness of the BPDB key controls over the recognition and measurement of deferred tax liabilities and the assumptions used in estimating the BPDB future taxable income. We also assessed the completeness and accuracy of the data used for the estimations of future taxable income. We involved personnel enriched with the knowledge of taxation to assess key assumptions, controls, recognition and measurement of deferred tax liabilities.

	We also assessed the appropriateness of presentation of disclosures against IAS 12 Income Tax.
<b>Legal and regulatory matters</b>	
<b>Risk Description</b>	<b>Our Response</b>
The BPDB has several legal proceedings, claims and government investigations and inquiries pending that expose it to significant litigation and similar risks arising from disputes and regulatory proceedings. Such matters are subject to many uncertainties and the outcome may be difficult to predict. These uncertainties inherently affect the amount and timing of potential outflows with respect to the provisions which have been established and other contingent liabilities. Overall, the legal provision represents the BPDB best estimate for existing legal matters that have a probable and estimable impact on the BPDB's financial position.	Our audit procedures included: <ul style="list-style-type: none"> <li>• We obtained an understanding, evaluated the design and tested the operational effectiveness of the BPDB key controls over the legal provision and contingencies process.</li> <li>• We enquired to those charged with governance to obtain their view on the status of all significant litigation and regulatory matters.</li> <li>• We enquired of the BPDB's internal legal counsel for all significant litigation and regulatory matters and inspected internal notes and reports. We did not receive any formal confirmations from external counsel.</li> <li>• We assessed the methodologies on which the provision amounts are based, recalculated the provisions, and tested the completeness and accuracy of the underlying information.</li> <li>• We also assessed the BPDB's provisions and contingent liabilities disclosure.</li> </ul>

### **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.

Q





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, international 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.


Signed for and on behalf of

  
K.M. Alam & Co.  
Chartered Accountants

**Kazi Ahmmed Monowar FCA**  
Managing Partner  
Enrollment No: 822  
DVC No. 2401040822AS775488

Dated: 04 JAN 2024  
Dhaka

Signed for and on behalf of

  
Dewan Nazrul Islam & Co.  
Chartered Accountants

**Mohammad Rostam Hossain FCA**  
Managing Partner  
Enrollment No: 1340  
DVC No. 2401041340AS 896020




IFRS Ref.

Bangladesh Power Development Board  
Statement of Financial Position  
As at 30 June 2023

IFRS Ref.	Particulars	Notes	Amount in BDT	
			30-Jun-23	30-Jun-22
IAS 1.51 (a)				
IAS 1.10 (a),51 (b)				
IAS 1.51 (c)				
IAS 1.51 (d), (e)				
IAS 1.113				
	<b>Assets</b>			
IAS 1.56	<b>Non-current assets</b>			
IAS 1.54 (a)	Property,plant and equipment (PPE), net	5	662,402,817,662	682,621,773,285
IAS 1.54 (a)	Capital work in progress	6	173,949,669,593	149,548,829,709
IAS 1.54 (b)	Investments in associated company	7	79,003,879,320	71,928,879,320
IAS 1.54 (d), 67	Other long term investments	8	2,500,080,000	500,080,000
	<b>Total non-current assets</b>		<b>917,856,446,575</b>	<b>904,599,562,313</b>
IAS 1.56	<b>Current Assets</b>			
IAS 1.54 (g)	Inventories	9	34,274,009,460	37,183,789,187
IAS 1.77	Receivable against Govt. subsidy	10	323,080,991,498	222,838,362,614
IAS 1.54 (h)	Trade receivables, net	11	123,541,093,788	95,685,699,971
IAS 1.54 (h)	Other receivables	12	10,809,825,896	7,975,119,215
IAS 1.77	Advances,deposits and prepayments	13	74,852,729,018	74,484,408,763
IAS 1.66©	Short term investments	14	43,120,221,021	31,910,170,872
IAS 1.54 (i)	Cash and cash equivalents	15	27,097,688,086	38,654,885,826
	<b>Total current assets</b>		<b>636,776,558,767</b>	<b>508,732,436,448</b>
	<b>Total assets</b>		<b>1,554,633,005,342</b>	<b>1,413,331,998,761</b>
	<b>Equity and liabilities</b>			
IAS 1.54 (r.)	<b>Equity</b>			
IAS 1.79 (a) (i)	Authorised Capital		400,000,000,000	400,000,000,000
IAS 1.79 (a) (ii)	Paid up Share Capital		235,669,734,082	229,757,190,920
IAS 1.79 (a) (vi)	Govt.Equity against DESCO's Share		-	-
IAS 1.108	Retained earnings		(771,856,852,021)	(653,669,854,639)
IAS 1.54 (r.)	Revaluation reserve		467,354,806,728	467,354,806,728
IAS 1.108	Grants		7,450,883,148	7,450,883,148
IAS 1.108	Funds and other reserves		9,187,277,132	8,240,131,594
	<b>Total equity</b>		<b>(52,194,150,931)</b>	<b>59,133,157,751</b>
	<b>Liabilities</b>			
IAS 1.71	<b>Non-current liabilities</b>			
IAS 1.71	Long term loans and borrowings	16	743,683,901,304	671,839,386,353
IAS 1.54 (o)	Deferred tax	17	37,831,081,089	33,951,459,253
IAS 78(d)	Long term employee benefit obligation	18	24,277,930,534	23,765,448,267
IAS 1.56	Consumers' security deposits	19	6,232,406,987	5,824,389,475
	<b>Total non-current liabilities</b>		<b>812,025,319,915</b>	<b>735,380,683,349</b>
IAS 1.69	<b>Current liabilities</b>			
IAS 1.61	Current obligations on long term loans and borrowings	20	327,698,602,218	288,196,982,496
IAS 1.54 (k)	Payables to Power Sector Development Fund	21	4,356,781,207	6,266,929,207
IAS 1.54 (k)	Trade and other payables	22	456,184,011,059	306,320,637,479
IAS 1.70	Other current liabilities	23	4,155,097,660	16,319,196,697
	Clearing accounts	24	2,407,344,214	1,714,411,781
	<b>Total current liabilities</b>		<b>794,801,836,358</b>	<b>618,818,157,661</b>
	<b>Total liabilities</b>		<b>1,606,827,156,273</b>	<b>1,354,198,841,010</b>
	<b>Total equity and liabilities</b>		<b>1,554,633,005,342</b>	<b>1,413,331,998,761</b>

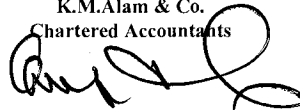
The notes annexed 1 to 45 are an integral part of these financial statements.

  
Md. Rezaul Karim  
Director (Accounts)  
BPDB

  
Md. Nasrul Haque  
Controller (Accounts & Finance)  
BPDB

This is the Statement of Financial Position referred to in our separate report of even date.

Signed for and on behalf of  
K.M.Alam & Co.  
Chartered Accountants



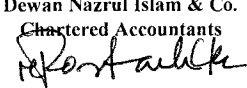
Kazi Ahmmad Monowar FCA  
Partner

DVC No. 24010408 22AS 7754 88

Dated:  
Dhaka

04 JAN 2024

Signed for and on behalf of  
Dewan Nazrul Islam & Co.  
Chartered Accountants



Mobbammad Rostam Hossain FCA  
Partner

DVC No. 2401091340AS 896020




IFRS Ref.

Bangladesh Power Development Board  
Statement of Profit or Loss and Other Comprehensive Income  
For the year ended 30 June 2023

IAS Ref.	Particulars	Notes	Amount in BDT	
			July 2022 to June 2023	July 2021 to June 2022
IAS 1.113	<b>Operating revenue</b>			
IAS 1.182	Sale of electricity (net of VAT)	25	508,582,455,144	428,590,515,189
IAS 1.182	Other operating revenue	26	1,357,985,165	1,340,127,276
	<b>Total operating revenue</b>		<b>509,940,440,309</b>	<b>429,930,642,465</b>
IAS 1.85	Subsidy from Government	27	395,349,528,884	296,584,262,614
	<b>Net revenue</b>		<b>905,289,969,193</b>	<b>726,514,905,079</b>
IAS 1.103	Cost of sales	28	(950,317,884,179)	(714,932,370,968)
IAS 1.85	<b>Gross profit/(loss)</b>		<b>(45,027,914,986)</b>	<b>11,582,534,111</b>
IAS 1.104	<b>Operating expenses</b>			
IAS 1.82 (b)	Distribution expenses	29	(11,539,044,511)	(11,117,283,610)
IAS 1.82 (b)	General and administrative expenses	30	(4,743,233,903)	(4,831,357,152)
	<b>Total operating expenses</b>		<b>(16,282,278,414)</b>	<b>(15,948,640,761)</b>
IAS 1.182	Other operating income	31	4,105,469,362	6,067,923,115
IAS 1.54 (h)	<b>Operating profit/(loss)</b>		<b>(57,204,724,038)</b>	<b>1,701,816,465</b>
	<b>Non-operating income/(expenses)</b>			
IAS 1.82 (b)	Finance costs	32	(22,334,129,440)	(20,359,525,570)
IAS 21.28	Exchange Fluctuation Gain/(Loss)	33	(15,500,749,370)	(6,115,875,263)
IAS 1.85	Interest Income	34	3,120,988,436	4,551,870,123
IAS 1.85	Dividend Income	35	1,303,185,118	2,667,502,943
IAS 1.82 (a)(a)	Gain on sale of share	36	-	573,173,925
	<b>Total non-operating income/(expenses)</b>		<b>(33,410,705,256)</b>	<b>(18,682,853,842)</b>
IAS 1.85	<b>Profit/(Loss) before tax</b>		<b>(90,615,429,293)</b>	<b>(16,981,037,377)</b>
IAS 1.82 (d)	<b>Income tax expense</b>	37		
IAS 12.58	Current Tax		(23,159,912,323)	(7,389,615,186)
IAS 12.58	Deferred Tax		(3,879,621,836)	(7,956,761,693)
			<b>(27,039,534,159)</b>	<b>(15,346,376,878)</b>
	<b>Profit/(Loss) for the year</b>		<b>(117,654,963,453)</b>	<b>(32,327,414,256)</b>
IAS 1.81A	Other Comprehensive income	38	-	-
	<b>Total Comprehensive Income/(Loss)</b>		<b>(117,654,963,453)</b>	<b>(32,327,414,256)</b>

The notes annexed 1 to 45 are an integral part of these financial statements. The comparative figures of last financial year have been rearranged/reclassified wherever considered necessary for better comparability with the current year figures.

  
Md. Rezaul Karim  
Director (Accounts)  
BPDB

  
Md. Nasrul Haque  
Controller (Accounts & Finance)  
BPDB

This is the Statement of Profit or Loss and Other Comprehensive Income referred to in our separate report of even date.

Signed for and on behalf of  
K.M.Alam & Co.  
Chartered Accountants

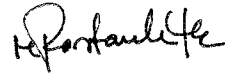
  
Kazi Ahmmed Monowar FCA  
Partner

DVC No. 2401040822 AS775498

Dated:  
Dhaka

04 JAN 2024

Signed for and on behalf of  
Dewan Nazrul Islam & Co.  
Chartered Accountants



Mohammad Rostam Hossain FCA  
Partner

DVC No. 2401041390 AS896020



IFRS Ref.  
IAS 1.51 (a)  
IAS 1.10 (c), 31 (b)  
IAS 1.51 (c)  
IAS 1.51 (d), (e)

Bangladesh Power Development Board  
Statement of Changes in Equity  
For the year ended 30 June 2023

Particulars	Paid up Capital	Revaluation reserve	Govt. Equity against DESCO's Share	Grants	Liquidity Damage Reserve	Deposit Work Fund	Assets Insurance Fund	Retained Earnings	Amount in BDT
									Total Equity
Balance as at 30 June 2022	229,757,190,920	467,354,806,728	-	7,450,883,148	72,053,500	7,568,078,094	600,000,000	(653,669,854,639)	59,133,157,751
Govt. Contribution during the year	5,912,543,162								5,912,543,162
Created during the year									70,000,000
Amount deposited during the year						885,691,195	70,000,000		885,691,195
Amount Refunded/ Adjustment						(8,545,656)			(8,545,656)
Transfer to DPDC									-
Prior year adjustment for deferred tax recognition								(532,033,929)	(532,033,929)
Prior year adjustment for expenses (Note-39)								(117,654,963,453)	(117,654,963,453)
Total Comprehensive Income/(Loss)									-
<b>Balance as at 30 June 2023</b>	<b>235,669,734,082</b>	<b>467,354,806,728</b>	<b>-</b>	<b>7,450,883,148</b>	<b>72,053,500</b>	<b>8,445,223,632</b>	<b>670,000,000</b>	<b>(771,856,852,021)</b>	<b>(52,194,150,911)</b>

IAS 1.10 (a)

IAS 1.13

For the year ended 30 June 2022

Particulars	Paid up Capital	Revaluation reserve	Govt. Equity against DESCO's Share	Grants	Liquidity Damage Reserve	Deposit Work Fund	Assets Insurance Fund	Retained Earnings	Amount in BDT
									Total Equity
Balance as at 30 June 2021	220,667,242,642	467,354,806,728	-	7,436,755,860	72,053,500	7,202,248,060	530,000,000	(589,436,617,405)	117,155,414,250
Govt. Contribution during the year	9,089,948,278		3,328,924,865						9,089,948,278
Created during the year									70,000,000
Amount deposited during the year						373,460,812	70,000,000		373,460,812
Amount Refunded/ Adjustment						(7,630,778)			(7,630,778)
Transfer to DPDC									(3,328,924,865)
Prior year adjustment for deferred tax recognition								(25,994,697,560)	(25,994,697,560)
Prior year adjustment for expenses (Note-39)				14,127,288				(5,911,125,418)	(5,896,998,129)
Total Comprehensive Income/(Loss)								(32,327,414,256)	(32,327,414,256)
<b>Balance as at 30 June 2022</b>	<b>229,757,190,920</b>	<b>467,354,806,728</b>	<b>-</b>	<b>7,450,883,148</b>	<b>72,053,500</b>	<b>7,568,078,094</b>	<b>600,000,000</b>	<b>(653,669,854,639)</b>	<b>59,133,157,751</b>

IAS 1.10 (a)

The annexed notes from 1 to 45 form an integral part of these Financial Statements.

Md. Rezaul Karim  
Director (Accounts)  
BPDB

Md. Nasrul Haque  
Controller (Accounts & Finance)  
BPDB

Dated:  
Dhaka



**IFRS Ref.**

IAS 1.51 (a)  
IAS 1.10 (a), 51 (b)  
IAS 1.51 (c)

**Bangladesh Power Development Board  
Statement of Cash Flows  
For the year ended 30 June 2023**

IAS 1.51 (d), (e)	Particulars	Notes	Amount in BDT	
			July 2022 to June 2023	July 2021 to June 2022
IAS 1.113				
IAS 7.10	<b>A Cash Flow from Operating Activities</b>			
IAS 7.18 (a)	Collection from customers	40	469,895,436,891	459,562,239,344
	Cash received from other operating income	41	4,037,503,680	6,067,923,115
	Subsidy received from GOB		295,106,900,000	128,000,400,000
	Payments to suppliers & others	42	(781,186,114,278)	(500,263,049,354)
	Cash paid to operating expenses	43	(9,310,567,528)	(25,607,002,839)
IAS 7.14	Income taxes paid		(23,159,912,323)	(7,389,615,186)
	Profit on GPF		(1,050,997,001)	(967,024,779)
			<b>(45,667,750,560)</b>	<b>59,403,870,301</b>
IAS 7.10	<b>B Cash Flow from Investing Activities</b>			
IAS 7.16 (a)	Purchase of assets from revenue fund		(3,991,610,281)	(3,461,027,565)
IAS 7.16 (a)	Paid to Capital Work-in-progress	44	(25,125,195,272)	(34,111,094,394)
	Investment in associated company		(7,075,000,000)	(24,369,347,093)
	Gain on sale of shares		-	573,173,925
	Investment in saving certificates		(2,000,000,000)	(500,000,000)
	(Investment)/encashment of FDR		(11,210,050,149)	12,618,683,732
	Interest received on FDR		2,281,573,994	3,241,936,626
	Interest received on Bank Account		820,503,807	1,286,763,067
	Interest received from the employee on HB loan		18,910,635	23,170,430
	Dividend Income		1,303,185,118	2,667,502,943
			<b>(44,977,682,147)</b>	<b>(42,030,238,328)</b>
IAS 7.10	<b>C Cash Flow from Financing Activities</b>			
IAS 7.17 (c)	Increase in Consumers Security Deposit		408,017,512	228,660,061
	Increase in Paid up Capital		5,912,543,162	5,761,023,413
	Increase in Fund & Reserve		947,145,539	449,957,322
	Changes in long term loans and borrowings		56,343,765,581	(19,955,988,737)
	Changes in current obligations on long term loans and borrowings		15,476,763,173	(4,451,467,118)
			<b>79,088,234,966</b>	<b>(17,967,815,059)</b>
IAS 7.50 (d)	<b>Net cash increases/(decreases) during the year</b>		<b>(11,557,197,740)</b>	<b>(594,183,085)</b>
	Cash and cash equivalent-beginning		<b>38,654,885,826</b>	<b>39,249,068,911</b>
	Cash and cash equivalent-ending		<b>27,097,688,086</b>	<b>38,654,885,826</b>

The notes annexed 1 to 45 are an integral part of these financial statements. The comparative figures of last financial year have been rearranged/reclassified wherever considered necessary for better comparability with the current year figures.



Md. Rezaul Karim  
Director (Accounts)  
BPDB



Md. Nasrul Haque  
Controller (Accounts & Finance)  
BPDB

Dated:  
Dhaka



**Bangladesh Power Development Board (BPDB)**  
**Notes to the Financial Statements**  
For The Year Ended June 30, 2023

IAS 1.51 (a)

IAS 1.51  
IAS 1.51(C)

IAS 1.138

**1.0 Background of the BPDB**

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 25,339 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.).  
B-R Powergen Ltd. (BRPL) (50%), JVC  
Bangladesh-India Friendship Power Company (Pvt.) Ltd. (50%), JVC  
Bay of Bengal Power Company (Pvt.) Ltd. (50%), JVC

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

Balanced generation expansion plan have been prepared based on the availability of primary fuel supply for mitigation of growing demand of the electricity to cope with accelerated economic growth. Revised generation expansion plan has been updated targeting about 40,000 MW generations by 2030.

IAS 1.112(a)

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

The financial statements of the BPDB as at and for the year ended June 30, 2023 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.

**2.01 Statement of Compliance**

The financial statements have been prepared on a going concern basis following accrual basis of accounting and in accordance with the requirements of International Financial Reporting Standards (IFRSs) as issued by the International Accounting Standards Board (IASB) which also cover International Accounting Standards (IASs) and other applicable laws and regulations.



## **2.02 Other Regulatory Compliance**

The Board also required complying with the following statutes:

- \*The Income Tax Act, 2023
- \* The Value Added Tax and Supplementary Duty Act, 2012
- \* The Value Added Tax and Supplementary Duty Rules, 2016
- \* The Customs Act, 1969
- \* The Bangladesh Labour Act, 2006 (as amended),
- \* Bangladesh Energy Regulatory Commission Act, 2003, etc.

## **2.03 Authorization for issue**

The audited financial statements as at and for the year ended 30 June 2023 were authorized to issue by the Board.

## **2.04 Basis of Measurements**

The financial statements of the BPDB have been prepared in accordance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standard Board (IASB). The financial statements of the BPDB have been prepared on a historical cost and going concern basis. The financial statements provide comparative information in respect of the previous period.

## **2.05 Going concern assumption**

The Board considers that the BPDB has adequate resources to continue in operational existence for the foreseeable future to meet its funding requirements. The financial statements are therefore prepared on a going concern assumption as per IAS 1.25.

## **2.06 Use of Estimates and judgments**

The preparation of financial statements are in conformity with adopted IFRS requires the use of certain accounting estimates. It also requires management to exercise judgment in the process of applying the accounting policies.

## **2.07 Comparative Information**

As per IAS-1 Presentation of Financial Statements, comparative information in respect of the previous year have been presented in all numerical in the financial statements where it is relevant for the understanding of the current year's financial statements.

## **2.08 Functional and presentation currency**

The Financial statements are presented in Bangladesh Taka (BDT), which are both the functional and the presentation currency of the BPDB.

## **2.09 Level of precision**

The amount in these financial statements has been rounded off to the nearest integer. Because of these rounding off, in some instances the totals may not match the sum of individual balances.



## **2.10 Reporting period**

The reporting period for these financial statements is the financial year from 01 July 2022 to 30 June 2023.

## **2.11 Components of financial statements**

As per International Accounting Standard (IAS-1)-"Presentation of Financial Statements ", the Financial Statements comprises the following components:

- Statements of Financial Position;
- Statement of Profit or Loss and Other Comprehensive Income;
- Statement of Changes in Equity;
- Statement of Cash Flows; and
- Notes to the Financial Statements.

## **2.12 Accounting Standards**

The financial statements have been prepared in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) as issued by the International Accounting Standard Board (IASB).

The following IAS/IFRS are applicable for the financial statements:

### **IAS**

1. Presentation of Financial Statements
2. Inventories
7. Statement of Cash Flows
8. Accounting Policies, Changes in Accounting Estimates and Errors
10. Events after the Reporting Period
12. Income Taxes
16. Property, Plant & Equipment
19. Employee Benefits
21. The Effects of Changes in Foreign Exchange Rates
23. Borrowing Costs
24. Related Party Disclosures
36. Impairment of Assets
37. Provisions, Contingent Liabilities and Contingent Assets
38. Intangible Assets

### **IFRS**

7. Financial Instruments: Disclosures
9. Financial Instruments
13. Fair Value Measurements
15. Revenue from Contracts with Customers
16. Leases

## **3.00 Significant Accounting Policies:**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied throughout the years presented in these financial statements unless otherwise stated.

IAS 1.117





### **3.01 Property, Plant and Equipment (PPE)**

#### **(i) Recognition and Measurement**

Items of property, plant and equipment are stated at cost less accumulated depreciation and impairments. The value of land stated at cost only. The cost of self-constructed assets includes the cost of materials, direct labor and an appropriate proportion of other directly attributable costs. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

All items of property, plant and equipment are accounted for under the cost model within IAS 16 "Property, Plant and Equipment".

Where an item of property, plant and equipment comprises major components having different useful lives, the components are accounted for as separate items of property, plant and equipment, and depreciated accordingly.

#### **(ii) Depreciation**

Depreciation is charged on property (except land), plant and equipment to the income statement to write off cost, less residual values, on a straight line basis over their estimated useful lives. Depreciation on addition to property, plant and equipment is charged from the month when the asset is put into use for commercial operation or the asset is acquired. No depreciation is charged on the asset from the month of disposal of asset. The rate of depreciation on Property, plant and equipment are given below:

Category of PPE	Rate (%)	
	On Opening Balance	On Addition
Building	3.2%	1.6%
Plant and Machinery	3.2%	1.6%
Plant & Machinery (820 MW)	6.0%	3.0%
Vehicles	9.0%	4.5%
Furniture and fixtures	3.2%	1.6%
Other assets	3.2%	1.6%

Heritable and freehold land is not depreciated.

Assets held under finance lease are depreciated over their expected useful lives on the same basis as owned assets or where shorter, over the term of the relevant lease.

#### **(iii) Subsequent Costs**

It is the BPDB policy to capitalize qualifying replacement cost and depreciate it over the expected useful life of the replaced asset. Replaced assets are derecognized at this point. Where an item of property, plant and equipment is replaced and it is not practicable to determine the carrying amount of the replaced part, as the cost of the replaced part at the time it was acquired or constructed.



Cost incurred to replace a component of an item of property, plant and equipment that is accounted for separately is capitalized. Other subsequent cost is capitalized only when it increases the future economic benefits of the item of property, plant and equipment to which it relates.

### **3.02 Revenue Recognition**

BPDB recognizes the revenue of electricity upon issue of bills to the consumers on use of electricity, demand charge, service charge, and meter rent. Other operational revenue arising from connection/ disconnection fees, meter testing fees, LPS (Late Payment Surcharge) etc., are recognized on cash basis. Interest on Bank Account and on FDR is recognized and recoded as income on cash basis. Dividend received from subordinated company against investment in shares is also recognized and recorded as income on cash basis.

### **3.03 Capital work in progress**

The value of self-constructed assets or cost of project in progress includes cost of materials, direct labor and other directly attributable costs which is capitalized and recognized as items of Property, plant and equipment (PPE) when they ready for intended use.

### **3.04 Trade receivables**

Trade receivables do not carry any interest and are measured at cost less an appropriate allowance for irrecoverable receivables. BPDB provides @ 0.50% of trade receivable as bad and doubtful debts against accounts receivable balance standing at the end of the period.

### **3.05 Inventories**

Inventories are valued at the lower of cost (average) and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. The cost of fuel stocks is based on the weighted average principle.

### **3.06 Advance, deposits and prepayments**

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment or stock etc. Deposits are measured at actual value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to profit and loss account.

### **3.07 Cash and Cash Equivalents**

Cash and cash equivalents include cash in hand and cash at bank which are held and available for use by the Board without any restriction.

### **3.08 Statement of Cash Flows**

Paragraph 102 of IAS 1 presentation of financial statements requires that a cash flow statement is to be prepared as it provides information about cash flows of the Board which is useful in providing users of the financial statements with a basis to assess the ability of the enterprise to generate cash and cash equivalents and the need of the Board to utilize those cash flows. Cash



Flow statement has been prepared under the direct method for the period, classified by operating, investing and financing activities as prescribed in paragraph 10 and 18 (a) of IAS 7, Cash Flow Statements.

### **3.09 Statement of Changes in equity**

The statement of changes in Equity reflects information about the increase or decrease in net assets or net wealth.

### **3.10 Employees' benefit schemes**

The retirement benefits accrued for the employees of the board as on reporting date are accounted for in accordance with the provisions of IAS -19, "Employee Benefit". The bases of enumerating retirement benefit schemes operated by the board are outlined below:

#### **(a) Defined pension schemes**

Pension benefits are given to the employee of the organization in accordance with the approved pension fund rules. An employee entitled to pension fund after completing 05 (five) year of service. The liability for pension is calculated and accounted for at the year end. A special allowance is given to an employee if he or she is disabled or death before completing 05 (five) years of service which is equivalent to 03 (three) basic salary for each year or a fraction there of to the service.

BPDB has been maintaining a Pension fund which represents accumulated amount of board's contribution and interest earned thereon less payments made to the ex-employees enjoying pension benefits. This fund has been invested into FDR.

#### **(b) General Provident Fund (GPF)**

BPDB also operates a provident fund for their employee as per General Provident Fund Rules, 1952, which has been created by the contribution of the employee only. This fund has also been invested into FDR.

#### **(c) Leave pay**

An eighteen month basic pay as leave salary for the retired employee is recorded as expenses at the time of payment.

#### **(d) Benevolent Fund and Group Insurance**

Board has operates a benevolent fund and taken group insurance scheme for the employees. The board made annual provision for the benevolent fund and premium on the coverage of group insurance accordingly.

### **3.11 Foreign currency transaction**

According to IAS 21 "The Effects of Changes in Foreign Exchange Rates" transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transactions. Monetary assets and liabilities in foreign currencies are translated at the exchange rate prevailing on the closing



date. Exchange gain or loss arising from foreign currency loan is separately presented in Profit or Loss and other comprehensive income statement.

### **3.12 Finance income and costs**

Finance income comprises interest income from loan tom employees and interest income on bank deposits recognized in the statement of profit or loss and other comprehensive income. Finance costs comprise interest payable on borrowing from local and foreign lenders and on contribution to general provident fund from the employees.

### **3.13 Borrowing Costs**

Borrowing costs relating to projects already in commercial operations are charged as expenses for the year. In respect of projects that have not yet commenced commercial operations, borrowing costs are adjusted with capital work in progress in compli: nce with IAS-23 "Borrowing Costs", allowed alternative treatment.

### **3.14 Trade and other payables**

The board recognizes all financial liabilities comprise trade and other payables on the trade date, which is the date the board becomes a party to the contractual provisions of the instruments. The board derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired. The liabilities against trade payable are recorded at the amount payable for the purchase of coal, gas and power and to the contractors' and suppliers. Other payable include liabilities for expenses.

### **3.15 Provisions**

The assessments undertaken in recognizing provisions and contingencies have been made in accordance with IAS 37. The evaluation of the likelihood of the contingent events has required best judgment by management regarding the probability of exposure to potential gain or loss. Should circumstances change following unforeseeable developments, this likelihood could alter.

### **3.16 Income tax**

Income tax expenses comprise current and deferred taxes. It is recognized in the statement of profit or loss and other comprehensive income except to the extent that it relates to items recognized directly in equity or in other comprehensive income. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authority.

#### **(a) Current tax**

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to tax payable or receivable in respect of previous years. The amount of current tax payable is the best estimate of the tax amount expected to be paid that reflects uncertainty related to income tax, if any. Current tax assets/liabilities are offset if certain criteria are met. It is measured using tax rates enacted or substantively enacted at the reporting period. The applicable tax rate for the BPDB is currently 27.5%, which is used on the accounting profit made to calculate current tax in compliance with IAS-12"Income taxes".



**(b) Deferred tax**

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax liabilities are the amount of income taxes payable in future periods in respect of taxable temporary differences. Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent it is probable that future taxable profits will be available against which they can be used. As per IAS 12 "Income Taxes" deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the balance date.

Deferred tax assets and liabilities are offset if there is legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

**3.17 Related party disclosure**

**i) Related party transactions**

During the year BPDB has carried out a number of transactions with its associated companies in the normal course of business (except inter sale or purchase of electricity which is shown in note 11 & 22 respectively). The name of the associates and the nature of the transactions have been set out below in accordance with the provisions of IAS 24: "Related Party Disclosure"

Name of Associated companies	Nature of transaction	Net transaction during the year	(Amount in million BDT)	
			Outstanding balance	
			As at 30.06.2022 Receivable /(payable) *	As at 30.06.2023 Receivable /(payable)
Ashuganj Power Station Company Ltd. (APSCL);	Monthly ceiling on pension, leave arrears of officers and employees	(1.06)	10.14	9.08
West Zone Power Distribution Company Ltd. (WZPDCL);	Monthly ceiling on pension, leave arrears of officers and employees	10.01	661.58	671.59
Northern Electricity Supply Company Ltd. (NESCO Ltd.).	Monthly ceiling on pension, leave arrears of officers and employees	-	644.20	644.20
	Due cash balance at on cutoff date 30.09.2016	-	57.75	57.75
	Deposit work received from NESCO	-	(22.92)	(22.92)
BPDB Shommiti	Temporary loan for land purchase	-	750.00	750.00
South Zone Power Distribution Company Ltd. (SZPDCL)	Temporary loan for day to day exp.	-	1.00	1.00
Coal Power Generation Company Ltd.	Technical service charge (Books of CPAAC)	-	22.53	22.53
	-do- (Books of Finance)		376.23	376.23



Bangladesh-India Friendship Power Company (Pvt.) Ltd. (50%), JVC	Loan to Bangladesh-India power Company Ltd. for 3rd Board Meeting AGM, Cheque No.7993313 Date 25/05/2013	-	0.50	0.50
	Payment Statement of Construction of 2 Land access road (extended access road) from Block-A to Block-B in acquired land of Bangladesh Power Development Board at Rampal, Bagherhat, Bangladesh	(17.17)	13.17	(4.00)

\*Restated

**ii) Composition of the Board of Bangladesh Power Development Board as at 30 June 2023**

Name	Position in the Board	Entities where they have interests
Md. Mahbubur Rahman	Chairman	Full time Employee of BPDB
SK Aktar Hossain	Member (Finance)	Joint Secretary of GOB (Posted in Deputation)
Mahmudul Kabir Murad	Member (Administration)	-do-
S.M.Wazed Ali Sarder	Member (Generation)	Full time Employee of BPDB
Md. Mijanur Rahman	Member (Distribution)	-do-
Pallabi Zaman	Member (Planning & Development)	-do-
Khandaker Mokammel Hossain	Member (Company Affairs)	-do-

**Disclosure of key management personnel compensation**

As per IAS 24: *Related Party Disclosure*, key management personnel in an organization are those persons having authority and responsibility for planning, directing and controlling the activities of that organization. In the case of Bangladesh Power Development Board (BPDB), all activities are planned, directed and controlled by the Board of BPDB. As the board members are full time employee of BPDB and BPDB is an autonomous body of GOB, so the salary and allowances are being paid to the board members as per National Pay Scale of GOB. No such benefits as mentioned in paragraph 17 of IAS 24 were drawn by any board member during the financial year 2022-23 except salary & allowance.

**3.18 Events after the Reporting period**

There are no material events identified after the statement of financial position date which require adjustment or disclosure in these financial statements.

**3.19 Share Capital**

The authorized capital of Bangladesh Power Development Board (BPDB) is BDT 400,000,000,000 as per section 3A of Bangladesh Power Development Boards Order 1972.



### **3.20 Impact of COVID-19**

World Health Organization (WHO) declared a global pandemic due to Corona Virus related respiratory disease commonly called as COVID-19. Although the business operation is impacted due to COVID-19, but as the situation is constantly changing and there is no certainty at present as to how long the situation will prevail, the potential impact of COVID-19 related matters on the Board's operation and financial results cannot be reasonably measured.

### **4.00 General**

Comparative figures and account titles of the previous year have been rearranged/ reclassified wherever considered necessary to conform to the current year presentation.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>5 Property, plant and equipment (PPE)</b>	<b>Schedule-A</b>		
<b>(A) Cost</b>			
Opening balance		1,019,064,781,524	954,061,983,629
Add: Addition during the year	5.1	4,715,965,668	65,002,797,895
		<u>1,023,780,747,192</u>	<u>1,019,064,781,524</u>
Less: Adjustment/Disposal during the year		-	-
<b>Total cost</b>		<u>1,023,780,747,192</u>	<u>1,019,064,781,524</u>
<b>(B) Accumulated depreciation</b>			
Opening balance		336,443,008,239	312,454,338,441
Add: Charged during the year		24,934,921,291	23,988,669,798
		<u>361,377,929,530</u>	<u>336,443,008,239</u>
Less: Adjustment for disposal		-	-
<b>Total accumulated depreciation</b>		<u>361,377,929,530</u>	<u>336,443,008,239</u>
<b>(C) Written down value (A-B)</b>		<u>662,402,817,662</u>	<u>682,621,773,285</u>
<b>5.1 Addition during the year is comprised as under</b>			
Cost of completed projects capitalized to PPE	6.1	724,355,387	59,986,788,298
Capitalization of service charges on loan from PSDF	5.1.1	-	1,554,982,032
Capital expenditure made from revenue fund & others	5.1.2	3,991,610,281	3,461,027,565
		<u>4,715,965,668</u>	<u>65,002,797,895</u>
<b>5.1.1 Project wise service charges against loan from PSDF (capitalized to the respective power station)</b>			
Bibiayana(South) 400 MW Gas Based Combined Cycle Power Plant		-	1,205,408,593
Shahazibazar 100 MW Gas Turbine Power Plant		-	134,532,928
Conversion of 150 MW Sylhet GT to 225 MW		-	215,040,511
		-	<u>1,554,982,032</u>
<b>5.1.2 Capital expenditure made from revenue fund &amp; others</b>			
Generation		1,136,210,283	988,194,430
Distribution		2,006,905,320	1,247,669,031
Value of internal sale of p.c.pole capitalized to distribution PPE	5.1.2.1	253,828,947	287,742,477
General plant- Civil works & others		47,041,435	1,389,000
Capital Expenditure made from Overhead Fund		539,950,384	921,022,753
Capital Expenditure made from Deposit Work Fund		7,673,912	15,009,875
		<u>3,991,610,281</u>	<u>3,461,027,565</u>
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.			
<b>5.1.2.1 Value of internal sale of p.c.pole capitalized to distribution PPE</b>			
P.C. Pole manufacturing plant,Halishahar,Chattogram		175,180,699	146,600,581
P.C. Pole manufacturing plant,Aricha,Dhaka		78,648,248	141,141,896
P.C. Pole manufacturing plant,Sayedpur		-	-
		<u>253,828,947</u>	<u>287,742,477</u>
<b>6 Capital work in progress</b>	<b>Schedule-B</b>		
Opening balance		149,548,829,709	176,979,505,645
Add: Addition during the year		25,125,195,272	32,556,112,362
		<u>174,674,024,981</u>	<u>209,535,618,007</u>
Less: Capitalized to property, plant and equipment (Note 6.1)		724,355,387	59,986,788,298
		<u>173,949,669,593</u>	<u>149,548,829,709</u>





	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>6.1. Capitalized to property, plant and equipment (PPE)</b>			
Bibiyana 3, 400 MW Combined Cycle Power Plant Project			5,313,017
Conversion 150 MW Sylhet GT to 225 MW.CCPP Project			(5,601,728)
Conversion of Baghabari 100 MW GT Power Plant Project			113,372,558
Bibiyana South 400 MW Combine Cycle Power Plant Construction Project	2,982,767		23,724,380,541
Land Acquisition for Moheskhali Power Hub Project Dhaka			8,778,205,553
Power Distribution System Development Project, Rajshahi Zone	543,244,208		8,655,055,792
Power Distribution System Development Project, Chittagong Zone			13,325,095,948
Development of Power Distribution System in Three hilly Districts, Project			5,375,717,963
Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2)			15,248,653
Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CCPP Construction Project	63,349,690		
Chapainawabgang 100 MW PPP Project	(19,956,093)		
330 MW Shahjibazar Project	(20,860)		
IVVR Project (PH-2)	134,755,676		
	<b>724,355,387</b>		<b>59,986,788,298</b>
Project wise expenditure is shown in schedule-B			
<b>7 Investments in associated company</b>		71,928,879,320	47,559,532,226
Opening balance			
<b>Add:</b>			
<b>Addition during the year-</b>			
Investment in NWPGL		-	
Investment in BIFCL	7,075,000,000		1,500,000,000
Investment in NESCO by transferring assets through Provisional Vendors Agreement		-	
Investment in DPDC (transferred from accounts receivable)		-	25,000,000,000
	<b>7,075,000,000</b>		<b>26,500,000,000</b>
	<b>79,003,879,320</b>		<b>74,059,532,226</b>
<b>Less:</b>			
<b>Encashed/adjustment during the year-</b>			
Investment in PGCB- Share (1) (cost of share offload)		-	160,326,075
Investment in DESCO (transferred to DPDC )		-	1,969,780,191
Investment in Bangladesh India Friendship Power Company Ltd. (equity money return )		-	546,641
		-	<b>2,130,652,907</b>
	<b>79,003,879,320</b>		<b>71,928,879,320</b>
<b>7.1. Breakup of shares in associated company</b>			
	<b>% of Ord.share holding</b>		
Investment in Share-ICIB		72,602,000	72,602,000
Investment in BPECL		1,000,000	1,000,000
Investment in BPRECL		1,000,000	1,000,000
Investment in BPSCL		1,000,000	1,000,000
Investment in PGCB- Share		2,329,211,035	2,329,211,035
Investment in PGCB- For 6th Vendor Agreement	75.00%	2,346,393,208	2,346,393,208
Investment in APSCL	91.23%	12,187,324,764	12,187,324,764
Investment in WZPDCL	30.00%	2,944,022,000	2,944,022,000
Investment in DESCO	0.00%	-	-
Investment in Bay of Bangal	50.00%	80,000,000	80,000,000
Investment in B-R Powergen Ltd.(BRPL)	18.40%	1,328,016,380	1,328,016,380
Investment in NWPGL	100.00%	4,562,162,030	4,562,162,030
Investment in Bangladesh India Friendship Power	50.00%	16,000,000,000	8,925,000,000
Investment in EGCB	4.35%	378,961,000	378,961,000
Investment in NESCO	76.41%	11,772,186,902	11,772,186,902
Investment in DPDC	45.00%	25,000,000,000	25,000,000,000
		<b>79,003,879,320</b>	<b>71,928,879,320</b>
<b>8 Other long term investments</b>	<b>Schedule-C</b>		
Opening balance		500,080,000	80,000
<b>Add: Addition during the year</b>			
Investment in Savings certificate		2,000,000,000	500,000,000
		<b>2,500,080,000</b>	<b>500,080,000</b>
<b>Less: Encashed/adjustment during the year</b>			
		-	-
		<b>2,500,080,000</b>	<b>500,080,000</b>
It refers to the amount invested in savings certificates			



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>9 Inventories</b>			
Fuel Stock	9.1	3,587,573,909	6,526,078,440
Material and other Operating Supplies	9.2	26,887,951,069	26,855,897,078
Construction Stores	9.3	2,458,454,890	2,373,805,290
Stock of PC Pole	9.4	1,340,029,592	1,428,008,380
		<b>34,274,009,460</b>	<b>37,183,789,187</b>
<b>9.1 Fuel Stock</b>			
Opening balance		6,526,078,440	7,672,379,815
Add: Purchase		48,074,442,298	21,182,602,327
		54,600,520,738	28,854,982,142
Less: Used		51,012,946,829	22,328,903,702
		<b>3,587,573,909</b>	<b>6,526,078,440</b>
<b>9.2 Material and other Operating Supplies</b>			
Opening balance		26,855,897,078	26,775,619,122
Add: Purchase		86,836,934	142,693,541
		<b>26,942,734,012</b>	<b>26,918,312,663</b>
Less: Used		54,782,942	62,415,586
		<b>54,782,942</b>	<b>62,415,586</b>
		<b>26,887,951,069</b>	<b>26,855,897,078</b>
<b>9.3 Construction Stores</b>			
Opening balance		2,373,805,290	2,321,019,507
Add: Purchase		398,149,668	383,634,752
		<b>2,771,954,958</b>	<b>2,704,654,259</b>
Less: Used		313,500,068	330,848,969
		<b>2,458,454,890</b>	<b>2,373,805,290</b>
<b>9.4 Stock of P.C. Pole</b>			
Opening balance		1,428,008,380	1,337,059,694
Add: Received		556,243,634	532,739,892
		<b>1,984,252,014</b>	<b>1,869,799,586</b>
Less: Issued		644,222,422	441,791,206
		<b>1,340,029,592</b>	<b>1,428,008,380</b>
<b>10 Receivable against Govt. subsidy</b>			
<b>10.1 Accounts Receivable - Govt. Subsidy</b>			
Opening balance		222,838,362,614	54,254,500,000
Add: Amount billed/claimed/adjustment during the year		395,349,528,884	296,584,262,614
		<b>618,187,891,498</b>	<b>350,838,762,614</b>
Less: Amount collected during the year		295,106,900,000	128,000,400,000
		<b>323,080,991,498</b>	<b>222,838,362,614</b>
It refers to the amount receivable against subsidy from Government			
<b>11 Trade receivables less provision for bad and doubtful debt</b>			
BPDB-Own	11.1	20,757,866,295	20,579,959,662
Bulk consumers of BPDB	11.2	104,019,335,078	76,341,847,894
Accounts Receivable-Consumers		124,777,201,373	96,921,807,556
Less: Provision for bad and doubtful debts	11.3	1,236,107,585	1,236,107,585
		<b>123,541,093,788</b>	<b>95,685,699,971</b>
<b>11.1 BPDB-Own (Consumers directly served by BPDB) :</b>			
(a) BPDB's retail consumers			
Opening balance		17,890,381,504	18,892,410,964
Add: Amount billed during the year		71,032,135,951	64,074,450,344
		<b>88,922,517,455</b>	<b>82,966,861,308</b>
Less: Amount collected during the year		71,244,877,235	65,076,479,804
		<b>17,677,640,221</b>	<b>17,890,381,504</b>
(b) GK Project			
Opening balance		143,149,906	138,802,442
Add: Amount billed during the year		37,761,920	118,784,183
		<b>180,911,826</b>	<b>257,586,626</b>
Less: Amount collected during the year		52,323,000	114,436,720
		<b>128,588,826</b>	<b>143,149,906</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>(c) 132 KV &amp; 230 KV Consumer</b>			
Opening balance		2,540,774,460	1,465,184,922
Add: Amount billed during the year		22,538,421,841	24,107,947,559
Adjustment made during the year		47,800,111	1,827,600,683
		<b>25,126,996,411</b>	<b>27,400,733,165</b>
Less: Amount collected during the year		22,181,012,956	24,859,958,705
		<b>2,945,983,456</b>	<b>2,540,774,460</b>
<b>(d) PGCB</b>			
Opening balance		5,653,792	5,653,792
Add: Amount billed during the year		-	-
		5,653,792	5,653,792
Less: Amount collected during the year		-	-
		<b>5,653,792</b>	<b>5,653,792</b>
<b>Total BPDB-own [(a)+(b)+(c)+(d)]</b>		<b>20,757,866,295</b>	<b>20,579,959,662</b>
<b>11.2 Bulk consumers of BPDB :</b>		<b>Schedule-N</b>	
<b>(a) DESA/DPDC</b>			
Opening balance		18,147,721,448	43,616,717,747
Add: Amount billed during the year		78,053,446,519	65,286,102,907
		<b>96,201,167,967</b>	<b>108,902,820,654</b>
Less: Amount collected during the year		79,780,621,065	65,755,099,206
			25,000,000,000
		<b>79,780,621,065</b>	<b>90,755,099,206</b>
		<b>16,420,546,902</b>	<b>18,147,721,448</b>
<b>(b) DESCO</b>			
Opening balance		7,717,363,130	6,886,424,452
Add: Amount billed during the year		49,090,119,491	40,176,754,190
		<b>56,807,482,621</b>	<b>47,063,178,642</b>
Less: Amount collected during the year		46,869,165,344	39,345,815,512
		<b>9,938,317,277</b>	<b>7,717,363,130</b>
<b>(c) WZPDCL</b>			
Opening balance		4,542,222,657	4,181,907,152
Add: Amount billed during the year		24,355,149,224	20,410,742,664
		<b>28,897,371,881</b>	<b>24,592,649,816</b>
Less: Amount collected during the year		21,847,951,329	20,050,427,159
		<b>7,049,420,552</b>	<b>4,542,222,657</b>
<b>(d) REB</b>			
Opening balance		35,304,192,375	32,396,064,099
Add: Amount billed during the year		236,355,638,041	191,868,064,430
Adjustment made during the year		1,044,579,142	-
		<b>272,704,409,558</b>	<b>224,264,128,529</b>
Less: Amount collected during the year		215,302,209,997	188,959,936,154
		<b>57,402,199,561</b>	<b>35,304,192,375</b>
<b>(e) NESCO</b>			
Opening balance		10,630,348,285	6,449,948,174
Add: Amount billed during the year		27,119,782,157	22,547,668,911
Adjustment made during the year		-	4,347,468,272
		<b>37,750,130,442</b>	<b>33,345,085,357</b>
Less: Amount collected during the year		24,541,279,655	22,714,737,072
		<b>13,208,850,787</b>	<b>10,630,348,285</b>
<b>Total Bulk [(a)+(b)+(c)+(d)+(e)]</b>		<b>104,019,335,078</b>	<b>76,341,847,894</b>

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



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>11.3 Provision for bad and doubtful debts</b>			
Accounts Receivable -BPDB'S Portion (Note-11.1)		20,757,866,295	20,579,959,662
Provision required @ 5% on accounts receivable-BPDB's portion		1,037,893,315	1,028,997,983
Provision already made upto previous year		1,236,107,585	1,236,107,585
Add: Addition during the year		-	-
		<u>1,236,107,585</u>	<u>1,236,107,585</u>
This refers to the provision made @ 5% on Accounts Receivable -Consumers of BPDB'S own Portion against sale of electricity.			
<b>12 Others receivable</b>			
Accounts Receivable - Others	12.1	10,936,426,382	8,078,624,852
Accounts Receivable -Govt. Duty-from consumer	12.2	(126,600,487)	(103,505,637)
		<u>10,809,825,896</u>	<u>7,975,119,215</u>
It refers to the receivable other than sale of electricity including adjustment of DSL & Exchange rate fluctuation against loan to subordinate company and adjustment as to excess payment made to the Government pertaining to Govt. Duty receivable for sale of electricity from consumers. .			
<b>12.1 Accounts Receivable - Others</b>			
<b>12.1.1 Accounts Receivable - Others (Code-142)</b>			
Opening balance		686,441,231	686,441,231
Add: Amount billed/claimed/adjustment during the year		116,077,421	-
		802,518,652	686,441,231
Less: Amount collected during the year		-	-
		<u>802,518,652</u>	<u>686,441,231</u>
<b>12.1.2 Accounts Receivable - Others-PGCB (Code-142-A)</b>			
Opening balance		38,880,602	(246,296,182)
Add: Amount of DSL & Exchange Rate Fluctuation		1,477,272,877	344,718,302
		1,516,153,479	98,422,119
Less: Amount Adjusted during the year		-	59,541,517
		<u>1,516,153,479</u>	<u>38,880,602</u>
<b>12.1.3 Accounts Receivable - Others-APSCL (Code-142-B)</b>			
Opening balance		86,808,428	203,094,687
Add: Amount of DSL & Exchange Rate Fluctuation		141,703,442	2,855,554,941
		228,511,870	3,058,649,628
Less: Amount Adjusted during the year		158,400,000	2,971,341,200
		<u>70,111,870</u>	<u>86,808,428</u>
<b>12.1.4 Accounts Receivable - Others-WZPDCL (Code-142C)</b>			
Opening balance		3,792,008,882	3,294,590,543
Add: Amount of DSL & Exchange Rate Fluctuation		611,378,192	497,418,340
		4,403,387,074	3,792,008,882
Less: Amount Adjusted during the year		-	-
		<u>4,403,387,074</u>	<u>3,792,008,882</u>
<b>12.1.5 Accounts Receivable - Others-DESA/DPDC (Code-142D)</b>			
Opening balance		1,067,523,730	1,067,523,730
Add: Amount of DSL & Exchange Rate Fluctuation		-	-
		1,067,523,730	1,067,523,730
Less: Amount Adjusted during the year		-	-
		<u>1,067,523,730</u>	<u>1,067,523,730</u>
<b>12.1.6 Accounts Receivable - Others-NESCO(Code-142F)</b>			
Opening balance		2,406,961,978	-
Add: Amount of DSL & Exchange Rate Fluctuation		669,769,599	2,406,961,978
		3,076,731,577	2,406,961,978
Less: Amount Adjusted during the year		-	-
		<u>3,076,731,577</u>	<u>2,406,961,978</u>
<b>Total Accounts receivable-others</b>		<u>10,936,426,382</u>	<u>8,078,624,852</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>12.2 Accounts Receivable -Govt. Duty-from consumer (Code 191+391+391A)</b>			
Opening balance		(103,505,637)	(90,954,040)
Add: Amount billed/claimed/adjustment during the year		9,940,972,513	9,235,627,869
		9,837,466,876	9,144,673,830
Less: Amount collected during the year		9,964,067,362	9,248,179,466
		<u>(126,600,487)</u>	<u>(103,505,637)</u>
<b>12.2.1 Accounts Receivable - Government Duty. (Code 191)</b>			
Opening balance		2,002,432,023	1,962,591,701
Add: Amount billed/claimed/adjustment during the year		4,557,326,010	4,327,221,775
		6,559,758,033	6,289,813,476
Less: Amount collected during the year		4,580,199,399	4,287,381,453
		<u>1,979,558,634</u>	<u>2,002,432,023</u>
<b>12.2.2 Uncollected Government Duty. (Code 391)</b>			
Opening balance		(2,002,372,577)	(1,962,532,255)
Add: Amount collected during the year		4,580,199,399	4,287,381,453
		2,577,826,822	2,324,849,198
Less: Amount billed/claimed/adjustment during the year		4,557,326,010	4,327,221,775
		<u>(1,979,499,188)</u>	<u>(2,002,372,577)</u>
<b>12.2.3 VAT Collected - On Vending Electricity by Mobile Phone Companies (Code 391A)</b>			
Opening balance		(103,565,083)	(91,013,486)
Add: Amount deposited into Govt.treasury during the year		803,447,104	621,024,642
		699,882,021	530,011,156
Less: Amount billed/claimed/adjustment during the year		826,541,954	633,576,239
		<u>(126,659,933)</u>	<u>(103,565,083)</u>
<b>13 Advances, deposits and prepayments</b>			
Advance	13.1	27,257,187,869	26,796,101,759
Deposit	13.2	47,008,159,807	47,008,054,011
Prepayments	13.3	587,381,342	680,252,992
		<u>74,852,729,018</u>	<u>74,484,408,763</u>
<b>13.1 Advances</b>			
Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies	13.1.1	2,013,500,308	2,021,731,550
Loan/Advance to other companies	13.1.2	6,765,017,431	6,712,120,521
Advances to Contractors and Suppliers	13.1.3	9,387,895,439	9,328,898,207
Advance to employees	13.1.4	2,773,129,986	2,415,706,777
Advance income tax	13.1.5	6,317,644,704	6,317,644,704
		<u>27,257,187,869</u>	<u>26,796,101,759</u>
<b>13.1.1 Loan/advance to other Govt./Auto- nomous/Semi-Govt. Agencies (Code-198)</b>	Schedule-O		
Opening balance		2,021,731,550	6,460,985,574
Add: Disbursement during the year		23,622,000	1,127,913,499
		2,045,353,550	7,588,899,073
Less: Amount adjusted during the year		31,853,242	5,567,167,523
		<u>2,013,500,308</u>	<u>2,021,731,550</u>
<b>13.1.2 Loan/Advance to other companies (Code-198A)</b>	Schedule-P		
Opening balance		6,712,120,521	6,392,869,915
Add: Disbursement during the year		5,021,827,676	3,128,729,199
		11,733,948,197	9,521,599,114
Less: Amount adjusted during the year		4,968,930,765	2,809,478,593
		<u>6,765,017,431</u>	<u>6,712,120,521</u>
<b>13.1.3 Advances to Contractors and Suppliers</b>			
Deposit Work	13.1.3.1	2,923,032	2,923,032
Others (Revenue, Development, Overhead)	13.1.3.2	892,455,237	1,154,716,712
Fuel Supplies	13.1.3.3	8,492,517,170	8,171,258,462
		<u>9,387,895,439</u>	<u>9,328,898,207</u>

The above amount refers to the advance extended to the Contractors for services rendered to BPDB and to the suppliers against purchase of goods and supplies of fuel from them.

13.1.3.1 Deposit Work



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
Opening balance		2,923,032	2,923,032
Add: Disbursement during the year		-	-
		<b>2,923,032</b>	<b>2,923,032</b>
Less: Amount received/adjusted during the year		-	-
		<b>2,923,032</b>	<b>2,923,032</b>
<b>13.1.3.2 Others (Revenue, Development, Overhead)</b>			
Opening balance		1,154,716,712	1,098,835,136
Add: Disbursement during the year		365,431,281	290,423,105
		1,520,147,993	1,389,258,241
Less: Amount received/adjusted during the year		627,692,756	234,541,529
		<b>892,455,237</b>	<b>1,154,716,712</b>
<b>13.1.3.3 Fuel Suppliers</b>			
Opening balance		8,171,258,462	2,596,520,229
Add: Disbursement during the year		67,339,718,351	38,471,611,831
		75,510,976,813	41,068,132,060
Less: Amount received/adjusted during the year		67,018,459,643	32,896,873,598
		<b>8,492,517,170</b>	<b>8,171,258,462</b>
<b>13.1.4 Advances to Employees</b>			
General Provident Fund	13.1.4.1	2,591,861,168	2,229,416,745
Advance to Officers' & Staff	13.1.4.2	21,782,352	22,075,816
House Building Advances	13.1.4.3	159,486,466	164,214,216
Motor Cycle/ Bi-cycle Advances	13.1.4.4	-	-
		<b>2,773,129,986</b>	<b>2,415,706,777</b>
<p>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. This also includes the non-interest bearing advance to the employees to meet travelling, training and medical expenses.</p>			
<b>13.1.4.1 General Provident Fund</b>			
Opening balance		2,229,416,745	2,021,812,289
Add: Advance given during the year		1,188,339,431	1,003,212,322
		3,417,756,176	3,025,024,611
Less: Recovered during the year		825,895,008	795,607,866
		<b>2,591,861,168</b>	<b>2,229,416,745</b>
<b>13.1.4.2 Advance to Officers' &amp; Staff (Code 146 &amp; 146A)</b>			
Opening balance		22,075,816	21,425,361
Add: Advance given during the year		7,216,124	6,887,241
		29,291,940	28,312,602
Less: Recovered during the year		7,509,588	6,236,786
		<b>21,782,352</b>	<b>22,075,816</b>
<b>13.1.4.3 House Building Advances (Code 148)</b>			
Opening balance		164,214,216	170,461,637
Add: Advance given during the year		1,945,144	4,650,327
		166,159,360	175,111,964
Less: Recovered during the year		6,672,894	10,897,748
		<b>159,486,466</b>	<b>164,214,216</b>
<b>13.1.4.4 Motor Cycle/ Bi-cycle Advances</b>			
Opening balance		-	-
Add: Advance due		7,000	-
		7,000	-
Less: Recovered during the year		7,000	-
		-	-



Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22
<b>13.1.5 Advance income tax</b>		
IT Deduction at Source	6,317,644,704	6,317,644,704
Advance income tax	-	-
	<u>6,317,644,704</u>	<u>6,317,644,704</u>

This represents the amount of tax deducted at source (TDS) by the deducting authorities against payment made or credited to BPDB and other income tax paid in advanced by BPDB which is refundable or adjustable against tax liability as per Income Tax Act ,2023.

13.1.5.1 IT Deduction at Source		30-Jun-23	30-Jun-22
Opening balance		6,317,644,704	6,317,644,704
Add: Deducted during the Year		23,159,912,323	7,389,615,186
		29,477,557,028	13,707,259,890
Less: Adjustment (As per Note 37 )		23,159,912,323	7,389,615,186
		<u>6,317,644,704</u>	<u>6,317,644,704</u>

Year wise break-up of IT Deduction at source :

Year	30-Jun-23	30-Jun-22
2010-11	84,093,115	84,093,115
2011-12	481,292,702	481,292,702
2012-13	491,920,117	491,920,117
2013-14	615,990,129	615,990,129
2014-15	547,354,642	547,354,642
2015-16	638,294,739	638,294,739
2016-17	743,107,176	743,107,176
2017-18	844,666,800	844,666,800
2018-19	791,521,056	791,521,056
2019-20	1,079,404,228	1,079,404,228
<b>Total</b>	<u>6,317,644,704</u>	<u>6,317,644,704</u>

13.1.5.2 Advance income tax		30-Jun-23	30-Jun-22
Opening balance		-	-
Add: Paid during the Year		-	-
		-	-
Less: Adjusted during the year		-	-
		<u>-</u>	<u>-</u>

13.2 Deposits		30-Jun-23	30-Jun-22
Deposit to Govt. as surplus fund calculated by Govt.	13.2.1	47,000,000,000	47,000,000,000
LC Deposit with Bank	13.2.2	2,925	2,925
Security Deposit for Telephone	13.2.3	2,041,437	2,047,037
Security Deposit for Gas	13.2.4	5,704,631	5,593,235
Security Deposit for Water	13.2.5	410,815	410,815
		<u>47,008,159,807</u>	<u>47,008,054,011</u>

13.2.1 Deposit to Govt. as surplus fund calculated by Govt.		30-Jun-23	30-Jun-22
Opening balance		47,000,000,000	40,000,000,000
Add: Deposit during the year		-	7,000,000,000
		47,000,000,000	47,000,000,000
Less: Adjustment		-	-
		<u>47,000,000,000</u>	<u>47,000,000,000</u>

13.2.2 LC Deposit with Bank		30-Jun-23	30-Jun-22
Opening balance		2,925	2,925
Add: Deposit during the year		-	-
		2,925	2,925
Less: Adjustment		-	-
		<u>2,925</u>	<u>2,925</u>

13.2.3 Security Deposit for Telephone		30-Jun-23	30-Jun-22
Opening balance		2,047,037	2,046,437
Add: Deposit during the year		-	2,600
		2,047,037	2,049,037
Less: Adjustment/ Refund		5,600	2,000
		<u>2,041,437</u>	<u>2,047,037</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>13.2.4 Security Deposit for Gas</b>			
Opening balance		5,593,235	5,162,124
Add: Deposit during the year		111,396	431,111
		5,704,631	5,593,235
Less: Adjustment/ Refund		-	-
		<u>5,704,631</u>	<u>5,593,235</u>
<b>13.2.5 Security Deposit for Water</b>			
Opening balance		410,815	105,815
Add: Deposit during the year			305,000
		<u>410,815</u>	<u>410,815</u>
Less: Adjustment/ Refund			-
		<u>410,815</u>	<u>410,815</u>
<b>13.3 Prepayments</b>			
Temporary Advance	13.3.1	81,060,764	178,801,034
Advance to CFL Bulb	13.3.2	2,203,023	2,203,023
Prepaid Rent	13.3.3	353,876	353,876
Other Prepaid Expenses	13.3.4	10,332,154	10,332,154
Claims Receivable from Insurance Company.	13.3.5	(50,370,205)	(50,370,205)
Deduction for Group Insurance.	13.3.6	(29,458,974)	(23,056,139)
Insurance claim received for Deceased Employees.	13.3.7	68,608,898	58,115,598
Claim Receivable from WDB for Exp. against Kaptai Academy	13.3.8	(10,168,237)	(10,950,766)
Accounts Payable-VAT	13.3.9	496,445,230	496,445,600
Withholding Taxes.	13.3.10	18,425,030	18,427,535
Withholding Taxes Deducted From Employees	13.3.11	(50,217)	(48,717)
		<u>587,381,342</u>	<u>680,252,992</u>
<b>13.3.1 Temporary Advance (Code-147)</b>			
Opening balance		178,801,034	61,860,866
Add: Payment made during the year		506,990,127	747,821,696
		685,791,162	809,682,562
Less: Adjustment/ Recovery		604,730,398	630,881,527
		<u>81,060,764</u>	<u>178,801,034</u>
<b>13.3.2 Advance to CFL Bulb (Code-147-A)</b>			
Opening balance		2,203,023	2,203,023
Add: Payment made during the year		-	-
		<u>2,203,023</u>	<u>2,203,023</u>
Less: Adjustment/ Recovery			-
		<u>2,203,023</u>	<u>2,203,023</u>
<b>13.3.3 Prepaid Rent (Code-162)</b>			
Opening balance		353,876	353,876
Add: Payment made during the year		-	-
		<u>353,876</u>	<u>353,876</u>
Less: Adjustment/ Recovery			-
		<u>353,876</u>	<u>353,876</u>
<b>13.3.4 Other Prepaid Expenses (Code-169)</b>			
Opening balance		10,332,154	10,231,354
Add: Payment (Advance for land purchase)			100,800
		10,332,154	10,332,154
Less: Adjustment/ Recovery			-
		<u>10,332,154</u>	<u>10,332,154</u>
<b>13.3.5 Claims Receivable from Insurance Company (Code-182)</b>			
Opening balance		(50,370,205)	(50,370,205)
Add: Claims made to Insurance company		66,100,000	48,100,000
		15,729,795	(2,270,205)
Less: Claims received from Insurance company		66,100,000	48,100,000
		<u>(50,370,205)</u>	<u>(50,370,205)</u>





	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>13.3.6 Deduction for Group Insurance (Code-352)</b>			
Opening balance		(23,056,139)	(16,692,658)
Add: Group Insurance Premium paid		154,090	319,266
		(22,902,049)	(16,373,392)
Less: Deduction made during the year		6,556,924	6,682,748
		<u>(29,458,974)</u>	<u>(23,056,139)</u>
<b>13.3.7 Insurance claim received for Deceased Employees (Code-358)</b>			
Opening balance		58,115,598	66,715,598
Add: Amount paid to the employee against claims		77,182,500	52,600,000
		135,298,098	119,315,598
Less: Claims received from the employee		66,689,200	61,200,000
		<u>68,608,898</u>	<u>58,115,598</u>
<b>13.3.8 Claim Receivable from WDB for Exp. against Kaptai Academy (Code-186)</b>			
Opening balance		(10,950,766)	30,336,376
Add: Payment made during the year		28,491,157	23,535,228
		17,540,391	53,871,603
Less: Adjustment		27,708,628	64,822,369
		<u>(10,168,237)</u>	<u>(10,950,766)</u>
<b>13.3.9 Accounts Payable - VAT.(Code 310A)</b>			
Opening balance		496,445,600	496,446,395
Add: Payment made during the year		879,251,263	1,412,371,961
		1,375,696,863	1,908,818,356
Less: Deducted during the year		879,251,633	1,412,372,756
		<u>496,445,230</u>	<u>496,445,600</u>
<b>13.3.10 Withholding Taxes from contractors and suppliers (Code-344)</b>			
Opening balance		18,427,535	18,427,535
Add: Payment made during the year		7,412,518,626	6,821,702,349
		7,430,946,161	6,840,129,884
Less: Deducted during the year		7,412,521,131	6,821,702,349
		<u>18,425,030</u>	<u>18,427,535</u>
<b>13.3.11 Withholding taxes from employees salary (Code-344A)</b>			
Opening balance		(48,717)	(28,512)
Add: Payment made during the year		36,318,172	36,932,569
		36,269,455	36,904,057
Less: Deducted during the year		36,319,672	36,952,774
		<u>(50,217)</u>	<u>(48,717)</u>
<b>14 Short term investments-</b>			
Investment in FDR	14.1	43,120,221,021	31,910,170,872
Others short term investment	14.2	-	-
		<u>43,120,221,021</u>	<u>31,910,170,872</u>
<b>14.1 Investment in FDR</b>	<b>Schedule-D</b>		
Opening balance		31,910,170,872	44,528,854,604
Add: Investment made during the year		21,295,789,869	5,074,888,910
Adjustment for offsetting DESA'S Share		-	7,154,927
		53,205,960,740	49,610,898,441
Less: Encashed during the year		10,085,739,719	17,700,727,570
Transferred		-	-
		10,085,739,719	17,700,727,570
Closing balance		<u>43,120,221,021</u>	<u>31,910,170,872</u>
<b>14.2 Others short term investment</b>			
Opening balance		-	-
Add: Investment made during the year		-	-
		-	-
Less: Encashed during the year		-	-
Closing balance		<u>-</u>	<u>-</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>15 Cash and cash equivalents</b>			
Cash in hand	Schedule-E	3,321,500	3,305,000
Cash at Banks	15.1	27,094,366,586	38,651,580,826
		<u>27,097,688,086</u>	<u>38,654,885,826</u>
<b>15.1 Cash at Banks</b>	Schedule-F		
Assets Insurance Fund Account		4,430,148	266,620
Pension Account		272,612,416	322,273,587
Local Collection Account		5,226,457,541	5,794,945,137
Central Bank Miscellaneous Collection Account		19,553,230	34,220,604
Consumers Security Deposit Account		43,953,390	51,780,663
Regional Accounting Office Bank Account		8,483,187,098	10,204,479,459
Regional Collection Account		816,561,880	1,249,663,218
Regional Miscellaneous Collection Account		125,323,100	33,747,546
Regional Consumers Security Deposit Account		49,477,236	86,390,500
Deposit Work Account		643,116,732	717,244,754
Central Bank Account		9,684,658,704	18,559,107,518
Zonal Central Bank Account		1,676,188,901	1,523,003,049
Benevolent Fund Account		48,846,209	74,458,169
		<u>27,094,366,586</u>	<u>38,651,580,826</u>
<b>16 Long term loans and borrowings</b>			
Budgetary support from Government	16.1	431,601,200,000	431,601,200,000
Government Loan	16.2	85,255,693,922	86,160,462,157
Foreign Loan	16.3	125,912,040,694	124,448,399,777
Loan from Power Sector Development Fund	16.4	100,914,966,689	29,629,324,419
		<u>743,683,901,304</u>	<u>671,839,386,353</u>
<b>16.1 Budgetary support from Government</b>			
Opening balance		431,601,200,000	431,601,200,000
Add: Loan drawn during the year		-	-
		431,601,200,000	431,601,200,000
Less: Repayment due for the year		-	-
Closing balance		<u>431,601,200,000</u>	<u>431,601,200,000</u>
The above amount refers to budgetary support as subsidy from the Government bearing 3% interest up to November, 2017. Subsequently BPDB has been receiving interest free subsidy from the Government which has shown in the profit or loss statement. From the financial year 2020-2021 the subsidy has been recorded on accrual basis.			
<b>16.2 Government Loan:</b>	Schedule-G		
<b>Opening balance</b>		<b>86,160,462,157</b>	<b>84,164,497,112</b>
Add: Reversal of Current Maturity		3,621,915,923	3,456,659,732
Disbursement for the year (Ongoing Projects)		3,989,174,241	6,106,178,990
		<u>7,611,090,165</u>	<u>9,562,838,722</u>
		93,771,552,322	93,727,335,835
Less: Repayment due for the year		4,406,297,914	3,621,915,923
Current Maturity		4,062,081,686	3,621,915,923
Refund to the Government		47,478,800	762,755,472
Adjustment for NESCO Vendors' Agreement		-	(439,713,641)
		<u>8,515,858,400</u>	<u>7,566,873,677</u>
Closing balance		<u>85,255,693,922</u>	<u>86,160,462,157</u>
<b>16.3 Foreign Loan:</b>	Schedule-H		
<b>Opening balance</b>		<b>124,448,399,777</b>	<b>131,112,903,803</b>
Add: Reversal of Current Maturity		17,991,673,706	12,488,143,259
Disbursement for the year (Ongoing Projects)		5,545,701,333	4,985,413,583
Exchange Rate Loss- Ongoing Projects		5,986,262,163	1,923,493,467
Exchange Rate Loss- Completed Projects		15,500,749,370	6,115,875,263
Principal Due (Portion of NESCO) FY 2016-17 to 2020-21		-	836,618,179
		<u>45,024,386,572</u>	<u>26,349,543,751</u>
Less: Repayment due for the year		21,068,073,322	15,022,374,070
Current Maturity		22,492,672,334	17,991,673,706
		<u>43,560,745,655</u>	<u>33,014,047,776</u>
Closing balance		<u>125,912,040,694</u>	<u>124,448,399,777</u>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>16.4 Loan from Power Sector Development Fund</b>	<b>Schedule-I</b>		
Opening balance		29,629,324,419	38,800,898,912
Add: Reversal of Current Maturity		2,689,280,730	-
Drawn/Transferred in during the year		80,002,000,000	1,568,309,032
		<b>112,320,605,149</b>	<b>40,369,207,944</b>
Less: Repayment due for the year		8,716,357,730	8,050,602,795
Current Maturity		2,689,280,730	2,689,280,730
		<b>11,405,638,460</b>	<b>10,739,883,525</b>
<b>Closing balance</b>		<b>100,914,966,689</b>	<b>29,629,324,419</b>
<b>17 Deferred tax liabilities</b>			
Opening balance		33,951,459,253	-
Add: Prior year adjustment for deferred tax recognition	17.1	-	25,994,697,560
Deferred tax expense (income) recognized during the year	17.1	3,879,621,836	7,956,761,693
<b>Closing balance</b>		<b>37,831,081,089</b>	<b>33,951,459,253</b>
<b>17.1 Provision for deferred tax :</b>			
Accounting base carrying value of assets (Except land)	Schedule-J	412,264,368,740	432,483,824,343
Tax base carrying value of assets (Except land)	Schedule-K	274,696,801,143	296,677,987,330
Taxable temporary difference (TTD)		137,567,567,597	135,805,837,013
Effective tax rate		27.50%	25.00%
Deferred tax liability as at 30th June (25 % for 2021-22 & 27.5 % for 2022-23 of TTD)		<b>37,831,081,089</b>	<b>33,951,459,253</b>
Prior year adjustment/previous year balance for deferred tax recognition		<b>33,951,459,253</b>	<b>25,994,697,560</b>
Deferred tax expense (income) recognized during the year		<b>3,879,621,836</b>	<b>7,956,761,693</b>
<i>See accounting policy in Note 3.16 (b).</i>			
<b>18 Long term employee benefit obligation</b>			
Accrued Interest on CPF (Code 317)	18.1	398,557	398,557
Boards CPF Contribution (Code 331)	18.2	294,397	295,397
Interest on CPF Contribution (code 332)	18.3	8,735,180	8,735,180
Employees CPF Contribution (Code 341)	18.4	188,048	227,348
Provision for Gratuity (Code 353)	18.5	5,545,808	(3,129,842,944)
Pension Fund Account (Code 354)	18.6	12,338,221,827	15,769,240,608
Employees GPF Account (Code 355)	18.7	5,537,981,585	5,221,385,900
Profit on GPF (Code 356)	18.8	6,386,565,131	5,895,008,220
		<b>24,277,930,534</b>	<b>23,765,448,267</b>
<b>18.1 Accrued Interest on CPF (Code 317)</b>			
Opening balance		398,557	398,557
Add: Amount deposited during the year		-	-
		398,557	398,557
Less: Amount refunded		-	-
<b>Closing balance</b>		<b>398,557</b>	<b>398,557</b>
<b>18.2 Boards CPF Contribution (Code 331)</b>			
Opening balance		295,397	295,397
Add: Amount deposited during the year		-	-
		295,397	295,397
Less: Amount refunded		1,000.00	-
<b>Closing balance</b>		<b>294,397</b>	<b>295,397</b>
<b>18.3 Interest on CPF Contribution (code 332)</b>			
Opening balance		8,735,180	8,735,180
Add: Amount deposited during the year		-	-
		8,735,180	8,735,180
Less: Amount refunded		-	-
<b>Closing balance</b>		<b>8,735,180</b>	<b>8,735,180</b>
<b>18.4 Employees CPF Contribution (Code 341)</b>			
Opening balance		227,348	227,348
Add: Amount deposited during the year		-	-
		227,348	227,348
Less: Amount refunded		39,300	-
<b>Closing balance</b>		<b>188,048</b>	<b>227,348</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>18.5 Provision for Gratuity (Code 353)</b>			
Opening balance		(3,129,842,944)	(3,129,842,944)
Add: Provision made during the year		3,135,628,152	-
		<b>5,785,208</b>	<b>(3,129,842,944)</b>
Less: Gratuity paid during the year		239,400	-
Closing balance		<b>5,545,808</b>	<b>(3,129,842,944)</b>
<b>18.6 Pension Fund Account (Code 354)</b>			
Opening balance		15,769,240,608	16,661,428,161
Add: Provision made during the year		3,503,258,644	3,508,237,767
		<b>19,272,499,253</b>	<b>20,169,665,928</b>
Less: Pension paid during the year		6,934,277,426	4,400,425,320
Closing balance		<b>12,338,221,827</b>	<b>15,769,240,608</b>
<b>18.7 Employees GPF Account (Code 355)</b>			
Opening balance		5,221,385,900	4,894,364,468
Add: Amount deposited during the year		1,347,959,387	1,397,510,836
		<b>6,569,345,287</b>	<b>6,291,875,304</b>
Less: Amount refunded		1,031,363,702	1,070,489,404
Closing balance		<b>5,537,981,585</b>	<b>5,221,385,900</b>
<b>18.8 Accumulated Profit on GPF (Code 356)</b>			
Opening balance		5,895,008,220	5,414,203,382
Add: Amount created during the year		1,712,798,077	1,607,243,195
		<b>7,607,806,297</b>	<b>7,021,446,578</b>
Less: Amount paid		1,221,241,165	1,126,438,358
Closing balance		<b>6,386,565,131</b>	<b>5,895,008,220</b>
<b>19 Consumers' security deposits</b>			
Opening balance		5,824,389,475	5,595,729,415
Add: Received during the year		425,577,512	229,500,061
		<b>6,249,966,987</b>	<b>5,825,229,475</b>
Less: Refunded during the year		17,560,000	840,000
Transferred		-	-
		<b>17,560,000</b>	<b>840,000</b>
Closing balance		<b>6,232,406,987</b>	<b>5,824,389,475</b>
<b>20 Current obligations on long term loans and borrowings</b>			
Current portion of long term liabilities.	20.1	28,109,569,334	23,168,404,944
Debt service liabilities (DSL)-Principal	20.2	93,797,395,727	77,733,627,998
Debt service liabilities (DSL)-Interest	20.3	83,326,147,936	77,777,496,333
Reimbursable Project AID	20.4	1,024,287,460	1,024,287,460
Interest on budgetary support from Govt.	20.5	121,441,201,760	108,493,165,760
		<b>327,698,602,218</b>	<b>288,196,982,496</b>
<b>20.1 Current portion of long term liabilities.</b>			
Government Loan	20.1.1	6,751,362,416	6,311,196,653
Foreign Loan	20.1.2	21,358,206,918	16,857,208,291
		<b>28,109,569,334</b>	<b>23,168,404,944</b>
It refers to the amount likely to fall due in respect of long term loans within next financial year.			
<b>20.1.1 Current portion of long term liabilities-Government Loan</b>			
Opening balance		6,311,196,653	3,456,659,732
Add: Fall due within next financial year		6,751,362,416	6,311,196,653
		<b>13,062,559,069</b>	<b>9,767,856,385</b>
Less: Repayment		6,311,196,653	3,456,659,732
Closing balance		<b>6,751,362,416</b>	<b>6,311,196,653</b>
<b>20.1.2 Current portion of long term liabilities-Foreign Loan</b>			
Opening balance		16,857,208,291	11,353,677,843
Add: Fall due within next financial year		22,492,672,334	17,991,673,706
		<b>39,349,880,625</b>	<b>29,345,351,550</b>
Less: Repayment		17,991,673,706	12,488,143,259
Closing balance		<b>21,358,206,918</b>	<b>16,857,208,291</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.2 Debt Servicing Liabilities for Repayment of Principal</b>			
Government Loan	20.2.1	25,874,224,438	23,107,360,792
Foreign Loan	20.2.2	57,183,287,764	46,575,664,412
Loan From Power Sector Development Fund (PSDF)	20.2.3	10,739,883,525	8,050,602,795
		<b>93,797,395,727</b>	<b>77,733,627,998</b>
<b>20.2.1 Debt Servicing Liabilities for Repayment of Principal -Government Loan</b>			
Opening balance		23,107,360,792	26,758,781,496
Add: Repayment due for the year		4,766,863,646	4,323,699,262
		<b>27,874,224,438</b>	<b>31,082,480,758</b>
Less: Repayment		2,000,000,000	7,975,119,966
Closing balance		<b>25,874,224,438</b>	<b>23,107,360,792</b>
<b>20.2.1 Debt Servicing Liabilities (DSL) for Repayment of Principal-Govt. Loan</b>			
DSL for Repayment of Principal - BPDB (Code-199)	20.2.1.1	19,973,529,842	17,567,231,928
DSL for Repayment of Principal - PGCB (Code-199A)	20.2.1.2	3,679,953,475	3,517,001,675
DSL for Repayment of Principal - APSCL (Code-199B)	20.2.1.3	1,717,638,450	1,608,067,050
DSL for Repayment of Principal - NESCO (Code-199D)	20.2.1.4	503,102,671	415,060,139
		<b>25,874,224,438</b>	<b>23,107,360,792</b>
The above amount refers to the arrears in respect of principal due against Govt. loans			
<b>20.2.1.1 Debt Servicing Liabilities for Repayment of Principal - BPDB -Govt. Loan</b>			
Opening balance		17,567,231,928	21,920,435,971
Add: Repayment due for the year		4,406,297,914	3,621,915,923
		21,973,529,842	25,542,351,894
Less: Repayment		2,000,000,000	7,975,119,966
Closing balance		<b>19,973,529,842</b>	<b>17,567,231,928</b>
<b>20.2.1.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Govt. Loan</b>			
Opening balance		3,517,001,675	3,339,849,875
Add: Repayment due for the year		162,951,800	177,151,800
		3,679,953,475	3,517,001,675
Less: Repayment		-	-
Closing balance		<b>3,679,953,475</b>	<b>3,517,001,675</b>
<b>20.2.1.3 Debt Servicing Liabilities for Repayment of Principal -APSCL -Govt. Loan</b>			
Opening balance		1,608,067,050	1,498,495,650
Add: Repayment due for the year		109,571,400	109,571,400
		<b>1,717,638,450</b>	<b>1,608,067,050</b>
Less: Repayment		-	-
Closing balance		<b>1,717,638,450</b>	<b>1,608,067,050</b>
<b>20.2.1.4 Debt Servicing Liabilities for Repayment of Principal -NESCO -Govt. Loan</b>			
Opening balance		415,060,139	-
Add: Repayment due for the year		88,042,532	415,060,139
		<b>503,102,671</b>	<b>415,060,139</b>
Less: Repayment		-	-
Closing balance		<b>503,102,671</b>	<b>415,060,139</b>
<b>20.2.2 Debt Servicing Liabilities for Repayment of Principal -Foreign Loan</b>			
Opening balance		46,575,664,412	59,082,068,895
Add: Repayment due for the year		23,221,727,666	17,457,412,578
		69,797,392,078	76,539,481,473
Less: Repayment		12,614,104,314	29,963,817,062
Closing balance		<b>57,183,287,764</b>	<b>46,575,664,412</b>
<b>20.2.2 Debt Servicing Liabilities (DSL) for Repayment of Principal-Foreign Loan</b>			
DSL for Repayment of Principal - BPDB (Code-199)	20.2.2.1	49,787,083,313	41,333,114,305
DSL for Repayment of Principal - PGCB (Code-199A)	20.2.2.2	1,836,669,560	543,669,051
DSL for Repayment of Principal - APSCL (Code-199B)	20.2.2.3	1,066,838,627	1,064,316,674
DSL for Repayment of Principal -WZPDCL (Code-199C)	20.2.2.4	2,681,962,799	2,326,638,178
DSL for Repayment of Principal -NESCO (Code-199C)	20.2.2.5	1,810,733,465	1,307,926,204
		<b>57,183,287,764</b>	<b>46,575,664,412</b>

The above amount refers to the arrears in respect of principal due against foreign loans



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.2.2.1 Debt Servicing Liabilities for Repayment of Principal - BPDB -Foreign Loan</b>			
Opening balance		41,333,114,305	42,041,106,638
Add: Repayment due for the year		21,068,073,322	14,820,901,712
		<b>62,401,187,627</b>	<b>56,862,008,350</b>
Less: Repayment		12,614,104,314	15,528,894,045
Closing balance		<b>49,787,083,313</b>	<b>41,333,114,305</b>
<b>20.2.2.2 Debt Servicing Liabilities for Repayment of Principal -PGCB -Foreign Loan</b>			
Opening balance		543,669,051	9,524,441,959
Add: Repayment due for the year		1,293,000,509	92,048,342
		<b>1,836,669,560</b>	<b>9,616,490,300</b>
Less: Repayment		-	9,072,821,249
Closing balance		<b>1,836,669,560</b>	<b>543,669,051</b>
<b>20.2.2.3 Debt Servicing Liabilities for Repayment of Principal -APSCCL -Foreign Loan</b>			
Opening balance		1,064,316,674	5,383,633,748
Add: Repayment due for the year		2,521,953	1,042,784,694
		<b>1,066,838,627</b>	<b>6,426,418,442</b>
Less: Repayment		-	5,362,101,768
Closing balance		<b>1,066,838,627</b>	<b>1,064,316,674</b>
<b>20.2.2.4 Debt Servicing Liabilities for Repayment of Principal -WZPDCL -Foreign Loan</b>			
Opening balance		2,326,638,178	2,132,886,551
Add: Repayment due for the year		355,324,621	193,751,627
		<b>2,681,962,799</b>	<b>2,326,638,178</b>
Less: Repayment		-	-
Closing balance		<b>2,681,962,799</b>	<b>2,326,638,178</b>
<b>20.2.2.5 Debt Servicing Liabilities for Repayment of Principal -NESCO -Foreign Loan</b>			
Opening balance		1,307,926,204	-
Add: Repayment due for the year		502,807,261	1,307,926,204
		<b>1,810,733,465</b>	<b>1,307,926,204</b>
Less: Repayment		-	-
Closing balance		<b>1,810,733,465</b>	<b>1,307,926,204</b>
<b>20.2.3 Debt Servicing Liabilities (DSL) for Repayment of Principal-PSDF Loan</b>			
Opening balance		8,050,602,795	-
Add: Repayment due for the year		8,716,357,730	8,050,602,795
		16,766,960,525	8,050,602,795
Less: Repayment		6,027,077,000	-
Closing balance		<b>10,739,883,525</b>	<b>8,050,602,795</b>

The above amount refers to the arrears in respect of principal due against Loan from Power Sector Development Fund (PSDF)

<b>20.3 Debt Servicing Liabilities (DSL) for Interest</b>			
Interest on Debenture	20.3.1	499,156	499,156
Interest of Government Loan	20.3.2	27,286,325,319	25,337,766,821
Interest on Foreign Loan	20.3.3	54,496,943,040	51,542,678,982
Interest on PSDF Loan	20.3.4	1,542,380,421	896,551,374
		<b>83,326,147,936</b>	<b>77,777,496,333</b>

The above amount represents arrears debt servicing liabilities for interest on different foreign and local loans.

<b>20.3.1 Interest on Debenture</b>			
Completed Projects	20.3.1.1	59,449	59,449
Ongoing Projects	20.3.1.2	439,707	439,707
		<b>499,156</b>	<b>499,156</b>
<b>20.3.2 Interest of Government Loan</b>			
Completed Projects	20.3.2.1	3,622,316,566	3,568,857,868
Ongoing Projects	20.3.2.2	23,664,008,754	21,768,908,954
		<b>27,286,325,319</b>	<b>25,337,766,821</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.3.2.1 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Completed project)</b>			
Opening balance		3,568,857,868	3,364,860,220
Add: Accrued during the year		53,458,698	203,997,647
		<b>3,622,316,566</b>	<b>3,568,857,868</b>
Less: Paid during the year		-	-
Closing balance		<b>3,622,316,566</b>	<b>3,568,857,868</b>
<b>20.3.2.1.1 DSL Interest of Government Loan (Completed project)</b>			
DSL Interest (Code-316)-BPDB	20.3.2.1.1	518,088,322	518,088,322
DSL Interest (Code-316 B)- PGCB	20.3.2.1.2	1,906,592,110	1,885,271,542
DSL Interest- (Code-316 C)-APSCL	20.3.2.1.3	908,952,284	886,178,504
DSL Interest-(Code-316 D)- WZPDCL	20.3.2.1.4	128,017,896	128,017,896
DSL Interest-(Code-316 F)- NESCO	20.3.2.1.5	160,665,953	151,301,603
		<b>3,622,316,566</b>	<b>3,568,857,868</b>
<b>20.3.2.1.1 DSL Interest (Code-316)-BPDB -Government Loan (Completed project)</b>			
Opening balance		518,088,322	518,088,322
Add: Accrued during the year		-	-
		<b>518,088,322</b>	<b>518,088,322</b>
Less: Paid during the year		-	-
Closing balance		<b>518,088,322</b>	<b>518,088,322</b>
<b>20.3.2.1.2 DSL Interest (Code-316 B)- PGCB -Government Loan (Completed project)</b>			
Opening balance		1,885,271,542	1,858,636,420
Add: Accrued during the year		21,320,568	26,635,122
		<b>1,906,592,110</b>	<b>1,885,271,542</b>
Less: Paid during the year		-	-
Closing balance		<b>1,906,592,110</b>	<b>1,885,271,542</b>
<b>20.3.2.1.3 DSL Interest- (Code-316 C)-APSCL-Government Loan (Completed project)</b>			
Opening balance		886,178,504	860,117,582
Add: Accrued during the year		22,773,780	26,060,922
		<b>908,952,284</b>	<b>886,178,504</b>
Less: Paid during the year		-	-
Closing balance		<b>908,952,284</b>	<b>886,178,504</b>
<b>20.3.2.1.4 DSL Interest- (Code-316 D)-WZPDCL-Government Loan (Completed project)</b>			
Opening balance		128,017,896	128,017,896
Add: Accrued during the year		-	-
		<b>128,017,896</b>	<b>128,017,896</b>
Less: Paid during the year		-	-
Closing balance		<b>128,017,896</b>	<b>128,017,896</b>
<b>20.3.2.1.5 DSL Interest- (Code-316-F)-NESCO-Government Loan (Completed project)</b>			
Opening balance		151,301,603	-
Add: Accrued during the year		9,364,350	151,301,603
		<b>160,665,953</b>	<b>151,301,603</b>
Less: Paid during the year		-	-
Closing balance		<b>160,665,953</b>	<b>151,301,603</b>
<b>20.3.2.2 Debt Servicing Liabilities (DSL) for Interest -Government Loan (Ongoing project)</b>			
Opening balance		21,768,908,954	21,288,099,870
Add: Accrued during the year		2,587,784,800	2,568,791,046
		<b>24,356,693,754</b>	<b>23,856,890,916</b>
Less: Paid during the year		692,685,000	2,087,981,962
Closing balance		<b>23,664,008,754</b>	<b>21,768,908,954</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.3.2.2.1 DSL Interest of Government Loan (Ongoing project)</b>			
DSL Interest (Code-316)-BPDB	20.3.2.2.1	23,664,008,754	21,768,908,954
DSL Interest (Code-316 B)- PGCB	20.3.2.2.2	-	-
DSL Interest- (Code-316 C)-APSCL	20.3.2.2.3	-	-
DSL Interest-(Code-316 D)- WZPDCL	20.3.2.2.4	-	-
DSL Interest-(Code-316 F)- NESCO	20.3.2.2.5	-	-
		<b>23,664,008,754</b>	<b>21,768,908,954</b>
<b>20.3.2.2.1 DSL Interest (Code-316)-BPDB -Government Loan (Ongoing project)</b>			
Opening balance		21,768,908,954	21,288,099,870
Add: Accrued during the year		2,587,784,800	2,568,791,046
		<b>24,356,693,754</b>	<b>23,856,890,916</b>
Less: Paid during the year		692,685,000	2,087,981,962
Closing balance		<b>23,664,008,754</b>	<b>21,768,908,954</b>
<b>20.3.3 Interest on Foreign Loan</b>			
Completed Projects	20.3.3.1	32,327,393,326	29,373,129,268
Ongoing Projects	20.3.3.2	22,169,549,714	22,169,549,714
		<b>54,496,943,040</b>	<b>51,542,678,982</b>
<b>20.3.3.1 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Completed project)</b>			
Opening balance		29,373,129,268	26,139,063,834
Add: Accrued during the year		7,851,690,025	7,264,786,594
		37,224,819,293	33,403,850,428
Less: Paid during the year		4,897,425,967	4,030,721,160
Closing balance		<b>32,327,393,326</b>	<b>29,373,129,268</b>
<b>20.3.3.1.1 DSL Interest of Foreign Loan (Completed project)</b>			
DSL Interest (Code-316 A)-BPDB	20.3.3.1.1	20,362,787,004	17,740,968,280
DSL Interest (Code-316 B)- PGCB	20.3.3.1.2	5,598,332,239	5,598,332,239
DSL Interest- (Code-316 C)-APSCL	20.3.3.1.3	3,757,646,989	3,750,810,680
DSL Interest-(Code-316 D)- WZPDCL	20.3.3.1.4	2,006,397,607	1,750,344,036
DSL Interest-(Code-316 F)- NESCO	20.3.3.1.5	602,229,487	532,674,032
		<b>32,327,393,326</b>	<b>29,373,129,268</b>
<b>20.3.3.1.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Completed project)</b>			
Opening balance		17,740,968,280	16,039,593,896
Add: Accrued during the year		7,519,244,690	4,702,424,886
		25,260,212,971	20,742,018,782
Less: Paid during the year		4,897,425,967	3,001,050,502
Closing balance		<b>20,362,787,004</b>	<b>17,740,968,280</b>
<b>20.3.3.1.2 DSL Interest (Code-316 B)- PGCB -Foreign Loan (Completed project)</b>			
Opening balance		5,598,332,239	6,579,119,859
Add: Accrued during the year		-	48,883,038
		5,598,332,239	6,628,002,897
Less: Paid during the year		-	1,029,670,658
Closing balance		<b>5,598,332,239</b>	<b>5,598,332,239</b>
<b>20.3.3.1.3 DSL Interest- (Code-316 C)-APSCL -Foreign Loan (Completed project)</b>			
Opening balance		3,750,810,680	2,073,672,755
Add: Accrued during the year		6,836,309	1,677,137,925
		3,757,646,989	3,750,810,680
Less: Paid during the year		-	-
Closing balance		<b>3,757,646,989</b>	<b>3,750,810,680</b>





	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.3.3.1.4 DSL Interest-(Code-316 D)- WZPDCL -Foreign Loan (Completed project)</b>			
Opening balance		1,750,344,036	1,446,677,323
Add: Accrued during the year		256,053,571	303,666,713
		2,006,397,607	1,750,344,036
Less: Paid during the year		-	-
Closing balance		<u>2,006,397,607</u>	<u>1,750,344,036</u>
<b>20.3.3.1.5 DSL Interest-(Code-316 F)-NESCO-Foreign Loan (Completed project)</b>			
Opening balance		532,674,032	-
Add: Accrued during the year		69,555,455	532,674,032
		602,229,487	532,674,032
Less: Paid during the year		-	-
Closing balance		<u>602,229,487</u>	<u>532,674,032</u>
<b>20.3.3.2 Debt Servicing Liabilities (DSL) for Interest -Foreign Loan (Ongoing project)</b>			
Opening balance		22,169,549,714	22,169,549,714
Add: Accrued during the year		-	-
		22,169,549,714	22,169,549,714
Less: Paid during the year		-	-
Closing balance		<u>22,169,549,714</u>	<u>22,169,549,714</u>
<b>20.3.3.2.1 DSL Interest of Foreign Loan (Ongoing project)</b>			
DSL Interest (Code-316 A)-BPDB	20.3.3.2.1	22,169,549,714	22,169,549,714
DSL Interest (Code-316 B)- PGCB	20.3.3.2.2	-	-
DSL Interest- (Code-316 C)-APSCL	20.3.3.2.3	-	-
DSL Interest-(Code-316 D)- WZPDCL	20.3.3.2.4	-	-
DSL Interest-(Code-316 F)- NESCO	20.3.3.2.5	-	-
		<u>22,169,549,714</u>	<u>22,169,549,714</u>
<b>20.3.3.2.1 DSL Interest (Code-316 A)-BPDB -Foreign Loan (Ongoing project)</b>			
Opening balance		22,169,549,714	22,169,549,714
Add: Accrued during the year		-	-
		22,169,549,714	22,169,549,714
Less: Paid during the year		-	-
Closing balance		<u>22,169,549,714</u>	<u>22,169,549,714</u>
<b>20.3.4 Interest on PSDF Loan</b>			
Completed Projects	20.3.4.1	-	-
Ongoing Projects	20.3.4.2	1,542,380,421	896,551,374
		<u>1,542,380,421</u>	<u>896,551,374</u>
<b>20.3.4.2 Debt Servicing Liabilities (DSL) for Interest -PSDF Loan (Ongoing projects)</b>			
Opening balance		896,551,374	-
Add: Accrued during the year		645,829,047	2,451,533,406
		1,542,380,421	2,451,533,406
Less: Paid during the year		-	1,554,982,032
Closing balance		<u>1,542,380,421</u>	<u>896,551,374</u>
<b>20.4. Reimbursable Project AID (RPA)</b>			
Opening balance		1,024,287,460	1,024,287,460
Add: Addition during the year		-	-
		1,024,287,460	1,024,287,460
Less: Refunded during the year		-	-
Closing balance		<u>1,024,287,460</u>	<u>1,024,287,460</u>

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.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>20.5 Interest on budgetary support from Govt.</b>			
Opening balance		108,493,165,760	95,545,129,760
Add: Accrued during the year		12,948,036,000	12,948,036,000
		<b>121,441,201,760</b>	<b>108,493,165,760</b>
Less: Paid during the year		-	-
Closing balance		<b>121,441,201,760</b>	<b>108,493,165,760</b>
It refers to the amount as interest @ 3% on amount received against budgetary support as subsidy from Government			
<b>21 Payables to Power Sector Development Fund (PSDF)</b>			
Opening balance		6,266,929,207	12,792,859,707
Add: Payable during the year		12,667,452,000	12,240,895,500
		18,934,381,207	25,033,755,207
Less: Payment made during the year		14,577,600,000	18,766,826,000
Closing balance		<b>4,356,781,207</b>	<b>6,266,929,207</b>
This represents amount payable to PSDF by BPDB against bulk sale @ 0.15Tk./kwh as per BERC order			
<b>22 Trade and other payables</b>			
Accounts Payable - Contractors & Suppliers.	22.1	456,183,108,219	306,318,918,978
Accounts Payable - Others.	22.2	902,839	1,718,501
		<b>456,184,011,059</b>	<b>306,320,637,479</b>
<b>22.1 Accounts Payable - Contractors &amp; Suppliers.</b>	<b>Schedule-M</b>		
Opening balance		306,318,918,978	103,887,761,121
Add: Accrued during the year		448,081,105,829	301,933,826,027
		<b>754,400,024,807</b>	<b>405,821,587,148</b>
Less: Payment made during the year		298,216,916,587	99,502,668,171
		-	-
Closing balance		<b>298,216,916,587</b>	<b>99,502,668,171</b>
		<b>456,183,108,219</b>	<b>306,318,918,978</b>
<b>22.2 Accounts Payable - Others.</b>			
Opening balance		1,718,501	1,925,113
Add: Accrued during the year		902,839	1,609,961
		<b>2,621,340</b>	<b>3,535,074</b>
Less: Payment made during the year		1,718,501	1,816,573
		-	-
Closing balance		<b>1,718,501</b>	<b>1,816,573</b>
		<b>902,839</b>	<b>1,718,501</b>
<b>23 Other current liabilities</b>			
Accrued Salaries and Allowances (Code-314)	23.1	1,048,595	1,048,595
Accrued Expenses- Others (Code-315)	23.2	479,880	1,723,645
Security Deposit - Contractors & Suppliers.(Code-322)	23.3	1,635,683,322	1,682,393,179
Other Deposits (Code-324)	23.4	6,721,300	6,603,837
CBA Contribution (Code-325)	23.5	1,086,884	1,055,814
Benevolent Fund (Code-342)	23.6	23,916,250	22,671,200
Employees Other Salary Deduction (Code-343)	23.7	9,075,484	8,081,326
Fund for Employees Honorarium (Code-357)	23.8	1,577,648,366	1,532,405,085
Other Liabilities (Code-359)	23.9	556,291,197	555,474,923
Other Deferred Credit (Code 392)	23.10	48,111,739	12,507,739,093
Deferred Revenue - For Vending Electricity by Mobile Phone Companies (Code 393)	23.11	295,034,642	-
		<b>4,155,097,660</b>	<b>16,319,196,697</b>
<b>23.1 Accrued Salaries and Allowances (Code-314)</b>			
Opening balance		1,048,595	1,048,595
Add: Accrued during the year		-	-
		1,048,595	1,048,595
Less: Paid during the year		-	-
		<b>1,048,595</b>	<b>1,048,595</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>23.2</b>	<b>Accrued Expenses- Others (Code-315)</b>		
	Opening balance	1,723,645	1,723,645
	Add: Accrued during the year	1,723,645	-
		1,243,765	1,723,645
	Less: Paid during the year	479,880	-
		<u>1,723,645</u>	<u>1,723,645</u>
<b>23.3</b>	<b>Security Deposit - Contractors &amp; Suppliers.(Code-322)</b>		
	Opening balance	1,682,393,179	1,670,590,469
	Add: Deducted during the year	446,117,995	583,135,542
		2,128,511,175	2,253,726,011
	Less: Refund during the year	492,827,852	571,332,831
		<u>1,635,683,322</u>	<u>1,682,393,179</u>
<b>23.4</b>	<b>Other Deposits (Code-324)</b>		
	Opening balance	6,603,837	6,350,746
	Add: Received during the year	688,012	552,308
		7,291,849	6,903,054
	Less: Refund during the year	570,549	299,217
		<u>6,721,300</u>	<u>6,603,837</u>
<b>23.5</b>	<b>CBA Contribution (Code-325)</b>		
	Opening balance	1,055,814	1,071,224
	Add: Deducted during the year	923,452	2,389,792
		1,979,266	3,461,016
	Less: Paid during the year	892,382	2,405,202
		<u>1,086,884</u>	<u>1,055,814</u>
<b>23.6</b>	<b>Benevolent Fund (Code-342)</b>		
	Opening balance	22,671,200	17,043,532
	Add: Deducted during the year	20,335,610	35,552,382
		43,006,810	52,595,914
	Less: Paid during the year	19,090,561	29,924,714
		<u>23,916,250</u>	<u>22,671,200</u>
<b>23.7</b>	<b>Employees Other Salary Deduction (Code-343)</b>		
	Opening balance	8,081,326	(497,844)
	Add: Deducted during the year	12,511,389	27,660,843
		20,592,714	27,162,999
	Less: Paid during the year	11,517,230	19,081,673
		<u>9,075,484</u>	<u>8,081,326</u>
<b>23.8</b>	<b>Fund for Employees Honorarium (Code-357)</b>		
	Opening balance	1,532,405,085	1,506,346,020
	Add: Provision made during the year	56,326,426	271,946,772
		1,588,731,511	1,778,292,792
	Less: Paid during the year	11,083,145	245,887,707
		<u>1,577,648,366</u>	<u>1,532,405,085</u>
<b>23.9</b>	<b>Other Liabilities (Code-359)</b>		
	Opening balance	555,474,923	555,502,483
	Add: Provision made during the year	2,175,984	70,974,554
		557,650,907	626,477,037
	Less: Paid during the year	1,359,710	71,002,114
		<u>556,291,197</u>	<u>555,474,923</u>
<b>23.10</b>	<b>Other Deferred Credit (Code-392)</b>		
	Opening balance	12,507,739,093	-
	Add: Advance payment received during the year	105,147,866	12,507,739,093
		12,612,886,959	12,507,739,093
	Less: Adjustment made during the year	12,564,775,220	-
		<u>48,111,739</u>	<u>12,507,739,093</u>

It refers to the amount received as advance payment against energy sale from bulk customers and sale of p.c.pole.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>23.10.1 Other Deferred Credit (Code-392)-energy sale-bulk customer</b>			
Opening balance		12,507,739,093	-
Add: Advance payment received during the year		-	12,507,739,093
		12,507,739,093	12,507,739,093
Less: Adjustment made during the year		12,507,739,093	-
		-	12,507,739,093
It refers to the amount received as advance payment against energy sale from bulk customers .			
<b>23.10.2 Other Deferred Credit (Code-392)-sale of p.c.pole</b>			
Opening balance		-	-
Add: Advance payment received during the year		105,147,866	-
		105,147,866	-
Less: Adjustment made during the year		57,036,127	-
		48,111,739	-
It refers to the amount received as advance payment against sale of p.c.pole.			
<b>23.11 Deferred Revenue - For Vending Electricity by Mobile Phone Companies (Code-393)</b>			
Opening balance		-	-
Add: Advance payment received during the year		17,691,351,765	-
		17,691,351,765	-
Less: Adjustment made during the year		17,396,317,123	-
		295,034,642	-
It refers to the amount received as advance payment against vending Electricity by Mobile Phone Companies.			
<b>24 Clearing accounts</b>			
Adjustment Accounts		1,714,411,781	2,802,093,831
PC Pole Accounts		19,605,979	(14,894,187)
Remittance to Regional Collection Account		(46,123,907,907)	(46,870,714,492)
Retention Remittances to Regional Collection A/C		-	-
Remittance from Local Collection Account		46,123,907,907	46,870,714,492
Retention Remittances from Local Collection A/C		-	-
Remittance to Central Bank		(4,353,988,478)	(39,277,165,150)
Remittances to Zonal Central Bank Account.		(42,289,240,678)	(41,728,002,034)
Remittance from Regional Collection Account		4,351,763,579	4,842,768,059
Remittances from Regional Collection Account. (To Zonal Central A/C)		42,280,240,678	41,692,002,034
Remittance to Regional Account		(804,051,715,081)	(524,398,669,209)
Remittances to Regional & Accounting Office.		(12,349,193,958)	(12,509,140,477)
Remittance from Central Bank		801,895,689,861	525,185,518,994
Remittances from Zonal Central Bank Account.		12,341,631,958	12,515,140,477
Remittances from Retention Account.		-	-
Remittances to Unit from Retention Account.		-	-
Remittances to Zonal Fund.		-	-
Remittance- Pension Account		-	-
Remittance- Benevolent Fund Account		(5,907,255)	(434,992)
Remittance- Group Insurance		(812,370)	(1,206,291)
Remittance- GPF/ CPF Account		(227,071,659)	(76,400,353)
Clearing Account Local Office		-	-
Clearing Account Regional Accounting		495,025,449	35,112,059,725
Clearing Account Central Office		3,525,864,781	(2,512,991,335)
Clearing Account Central Office (For Vending Electricity by Mobile Phone Companies)		(0)	-
Remittance Miscellaneous Collection		-	-
Remittance to Regional Consumers S/D Account		788,962	-
Remittance to Central Bank from Regional Misc. Collection Account		(704,016,106)	(133,337,954)
Remittance to Central Bank from Regional S/D Account		(6,064,029)	12,275,111
Remittance to PGCB		-	-
Clearance From Water Development Board.		(228,977,156)	205,648,338
Clearance From House Building Loan		(692,045)	(852,805)
		2,407,344,214	1,714,411,781



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>25 Sale of electricity (net of VAT):</b>			
<b>PDB-own:</b>			
LT-A-Residential		30,214,304,995	27,591,919,047
LT-B-Irrigation/Agricultural Pump		701,827,081	593,214,529
LT-C1-Small Industry		3,916,798,488	3,698,069,177
LT-C2-Construction		460,152,211	372,416,453
LT-D1-Education, Religious & Charitable Institution and Hospital		770,271,392	523,536,208
D2-Street Light, Water Pump		485,150,026	467,596,648
LT-D3-Battery Charging Station		1,209,301,872	2,347,082,573
LT-E-Commercial & Office		10,736,785,859	7,999,341,826
LT-T-Temporary		85,690,136	42,759,953
MT-1-Residential		834,407,337	645,334,957
MT-2-Commercial & Office		5,129,120,846	4,200,836,604
MT-3-Industry		7,540,819,269	7,407,127,545
MT-4-Construction		48,457,178	52,276,059
MT-5-General		2,005,536,657	1,665,131,346
MT-6-Temporary		32,122,099	24,287,423
MT-7-Battery Charging Station		701,929	-
MT-8-Irrigation/Agricultural Pump		-	-
HT-1-General		369,247,742	383,778,195
HT-2-Commercial & Office		501,673,797	530,554,910
HT-3-Industry		5,520,598,756	4,565,133,399
HT-4-Construction		37,796,732	63,947,812
EHT-1-General		8,468,599,126	8,585,723,476
EHT-2-General		14,069,822,715	15,522,224,083
KCJAL		431,371,548	900,105,680
GK Project		37,761,920	118,784,183
		<b>93,608,319,712</b>	<b>88,301,182,087</b>
<b>Bulk:</b>			
Dhaka Power Distribution Company (DPDC)		78,053,446,519	65,286,102,907
Rural Electrification Board/Phalli Biddut Shamity (REB/PBS)		236,355,638,041	191,868,064,430
Dhaka Electric Supply Company (DESCO)		49,090,119,491	40,176,754,190
West Zone Power Distribution Company Ltd. (WZPDCL)		24,355,149,224	20,410,742,664
Northern Electricity Supply Company (NESCO)		27,119,782,157	22,547,668,911
		<b>414,974,135,432</b>	<b>340,289,333,102</b>
<b>Total sale of electricity (net of VAT)</b>		<b>508,582,455,144</b>	<b>428,590,515,189</b>
<b>26 Other Operating Revenue:</b>			
Connection & Disconnection Fees		95,718,052	107,493,250
Late Payment Surcharge / Interest on Consumers Bill		404,565,482	439,827,764
Meter Rent / Service Charge		71,798,300	50,720,748
Pre-Paid Meter Rent		621,619,011	558,216,396
Supervision Charge for Deposit Work		91,677,940	13,521,223
Sale of Scrap Material		51,874,725	159,663,678
Penalty for Unauthorized Connection		20,731,654	10,684,216
		<b>1,357,985,165</b>	<b>1,340,127,276</b>
<b>27 Subsidy from Government:</b>			
Income as Subsidy From Government.		395,349,528,884	296,584,262,614
		<b>395,349,528,884</b>	<b>296,584,262,614</b>
It refers to the amount receivable from government as subsidy against difference of buying and selling price in a financial year.			
<b>28 Cost of Sales :</b>			
<b>Generation &amp; Power purchase expenses</b>			
Electricity purchase from IPP	28.1	590,227,404,522	492,133,147,385
Electricity purchase from India	28.2	92,234,115,635	46,732,066,500
Electricity purchase from rental	28.3	37,438,474,333	27,894,297,072
Electricity purchase from public plant	28.4	107,882,461,818	70,137,464,414
Transmission expenses for Wheeling charge	28.5	3,247,993,911	2,474,239,824
Fuel Consumption for own generation	28.6	77,760,318,347	34,895,765,958
Labour and Overhead expenses for own generation	28.7	28,859,663,612	28,424,494,317
<b>Total generation &amp; power purchase expenses</b>		<b>937,650,432,179</b>	<b>702,691,475,468</b>
Provision for Power Sector Development Fund (PSDF)	28.8	12,667,452,000	12,240,895,500
<b>Total cost of sales</b>		<b>950,317,884,179</b>	<b>714,932,370,968</b>



Ref. Notes &  
Schedules

Amount in BDT  
30-Jun-23 30-Jun-22

28.1 Electricity purchase from IPP:

Particulars	Unit Kwh		Amount in BDT	
	FY-2022-2023	FY-2021-2022	30-Jun-23	30-Jun-22
RPC LTD. Mymensingh (210 MW)	699,028,425	1,106,935,572	3,988,275,958	4,130,993,792
B-R Powergen Ltd.(BRPL)	426,410,813	480,557,237	10,857,191,501	9,535,028,277
Hariপুর Power Ltd.	2,370,597,850	1,919,174,000	6,249,378,037	3,267,873,587
Meghnaghat Power Ltd.	2,122,537,049	2,140,792,000	8,977,102,355	5,709,336,569
Doreen Power Generation & System Ltd.-Feni	152,664,911	161,137,638	588,824,216	467,524,474
Doreen Power Generation & System Ltd.- Tangail	126,435,012	156,351,263	543,940,155	462,019,663
Regent Power Ltd.	70,807,466	147,081,880	436,522,485	453,755,759
Summit Purbachal Power Ltd.-Jangalia	228,536,043	232,729,909	1,149,869,368	945,539,654
Summit Meghnaghat Power Ltd.	1,177,688,704	1,524,542,505	10,009,832,413	6,428,574,957
Midland Power Company Ltd.	333,608,753	370,760,585	1,545,370,273	1,021,219,011
Raj Lanka Power Limited	59,674,439	234,706,041	1,556,273,840	3,656,894,613
Baraka Patenga Power Limited	186,282,624	232,871,760	3,547,873,329	3,620,246,651
Digital Power & Associates Ltd.	289,381,190	440,988,642	5,814,735,402	7,478,876,342
Regent Energy & Power Ltd.	467,745,222	360,724,103	2,159,146,231	1,472,507,201
United Power Generation & Distribution	156,985,440	193,143,360	456,618,481	642,881,762
RPCL 52MW Gazipur	231,599,150	209,417,122	4,928,709,185	3,793,092,964
RPCL 25MW Rawjan	131,373,257	80,466,131	2,763,389,415	1,502,164,876
Lakdhanvi Bangla Power Ltd.	107,558,859	217,114,112	2,501,096,744	3,654,069,728
ECPV Power Ltd.	85,806,552	407,101,368	2,829,340,172	7,158,148,504
Sinha People Energy Ltd.	-	25,438,560	-	497,991,030
ACE Alliance Power Ltd. (149MW) (Summit Gazipur)	606,898,512	809,133,408	11,595,940,386	13,339,615,719
United Ashugang Energy Ltd.	357,464,994	259,236,429	4,532,341,541	2,895,092,642
Summit Bibiyana II Power Company Ltd.	2,164,952,204	2,310,625,924	8,769,679,402	5,996,723,144
Summit Barishal Power Ltd.	114,976,896	62,791,776	3,712,705,174	2,313,583,188
Summit Narayangonj Power Unit II Ltd.	250,675,040	288,604,038	4,935,475,646	4,990,935,236
Doreen Southern Power Limited	198,144,857	311,143,774	4,057,804,394	5,040,225,092
Doreen Northern Power Limited	218,947,701	297,602,757	4,052,794,642	4,903,100,529
Power Pac Motiara - Jamalpur	-	13,945,632	-	307,097,193
Shahjanullah Power Generation Co. Ltd.	70,061,323	119,664,201	238,069,873	413,061,164
Engreen Solar	4,169,099	3,997,213	82,652,029	65,644,538
Kushiara Power Company Ltd.	371,388,862	1,038,532,925	3,035,148,175	3,185,653,217
Banco Energy Generation Ltd.	157,741,560	376,975,008	3,420,808,059	5,969,027,473
Bangla Track Power Company Ltd.	219,334,080	159,163,968	9,285,172,468	6,736,713,233
Bangla Track Power Company Ltd. (Unit-2)	85,970,400	102,068,064	4,189,929,615	3,703,225,481
Aggreko Energy Solution Ltd. - Aorahati (100MW)	167,533,969	131,526,563	6,836,163,416	4,417,000,846
Aggreko Energy Solution Ltd. - Bhahmangoan (100MW)	146,037,206	120,485,001	5,977,709,811	4,245,841,612
APR Energy 300MW	471,396,498	259,472,196	19,801,984,728	10,835,439,637
United Mymensingh Power Ltd. (200MW)	661,459,680	1,052,002,800	13,813,967,008	17,447,304,343
Technaf Solartech Energy Ltd. (20MW)	39,239,868	37,555,078	571,767,753	452,146,681
Acron Infrastructure Service Ltd. (Unit-3)	316,925,750	586,327,094	6,722,884,515	8,847,932,285
Sembcorp NWPC Ltd. - Sirajgonj (282MW)	2,534,088,188	2,817,383,745	13,091,592,017	9,132,705,810
Paramount BTrac Energy Ltd. - Sirajgonj	146,655,047	104,571,634	8,261,692,003	5,791,953,269
Orion Power Rupsha Ltd. - Khulna (105MW)	252,984,384	540,193,296	5,258,595,419	9,038,681,251
Desh Energy Chandpur Power Company Ltd.	591,426,293	752,048,193	12,127,923,477	12,934,344,889
Midland East Power Company Ltd.	546,691,934	858,896,611	11,529,125,480	13,304,285,799
Baraka Shikalbaha Power Ltd. (105MW)	454,346,839	610,898,228	8,325,453,923	9,816,459,440
Confidence Power Ltd. - Rangpur (113MW)	429,432,672	623,970,029	8,871,466,117	10,001,094,642
Confidence Power Ltd. (Unit-1) - Bogra	454,345,152	613,355,712	8,897,964,352	10,097,178,928
Confidence Power Ltd. (Unit-2) - Bogra	474,997,920	655,152,288	9,336,799,920	10,851,170,802
United Jamalpur 200MW	505,753,332	627,954,216	10,034,699,996	10,830,596,553
Sympa Solar Power Limited	13,315,347	11,994,460	181,349,417	135,093,706
RPCL - Gazipur (105MW)	582,459,089	535,752,588	12,169,426,151	8,934,646,402
United - Anawara (300MW)	1,016,880,349	1,677,406,561	20,242,078,979	27,943,395,632
Zodiac Power Ctg. Ltd.	240,836,106	320,369,811	4,598,778,854	5,029,347,420
Karnaphuli Power Ltd.	582,870,202	693,947,514	10,646,162,985	10,738,505,984
Lanka Power Limited - Feni	238,606,811	329,452,681	5,980,298,616	5,721,652,913
HF Power Company Limited	351,069,012	577,999,758	7,647,555,852	8,906,890,033
Bangladesh -China Power Company (Pvt.) Ltd. 1320MW	6,900,361,855	3,998,490,350	110,538,940,965	55,395,607,066
Manikgonj Power Generations Limited (162MW)	484,872,106	1,041,083,049	10,180,903,490	16,458,006,350
HDFC SinPower Ltd. (50MW)	-	92,430,240	-	1,358,708,897
Anlima Energy Limited (116MW)	713,222,138	755,550,326	12,383,457,318	11,468,258,410
United Payra (150MW)	132,521,484	76,919,436	4,652,276,044	2,502,197,530
Spectra Solar Park	63,580,595	52,473,009	924,032,564	627,377,593
Tangail Palli Power Generation Ltd. (22MW)	95,057,230	149,421,480	1,826,227,900	2,365,086,053
Nutan Bidyut (Bangladesh) Ltd. (220MW)	1,140,715,216	1,653,494,918	5,943,225,716	4,973,733,765



		Ref. Notes & Schedules	Amount in BDT	
			30-Jun-23	30-Jun-22
Bhairab Power Limited (54.50MW)	208,651,680	198,278,640	4,199,821,774	3,361,477,855
Acron Infrastructure Services Ltd. Unit-2	298,338,048	512,083,584	6,500,036,770	8,055,322,054
Orion Power Sonargaon Ltd.	343,667,904	638,940,480	8,837,355,589	8,427,320,532
Chandpur Power Generation Ltd. (115MW)	466,547,078	205,345,603	8,428,801,830	3,713,184,400
EPV Thakurgoan Limited (115MW)	366,860,352	191,362,182	7,888,172,208	3,406,841,241
Kamchan Purbachal Power Generation Limited (55MW)	210,104,633	190,009,188	3,962,076,722	3,183,850,656
Desh Energy Hatiya Power Company Limited (5MW)	6,079,530	-	150,996,668	-
KEPZ 9.8 MW Solar	-	4,013,712	-	51,897,296
Energon Renewables (BD) Limited 100MW - Mongla	185,883,843	95,298,710	2,685,850,655	1,154,337,981
Summit Gazipur II Power Ltd. - Kodda (300MW)	1,137,133,799	1,421,077,329	23,076,784,882	24,417,833,567
B-R Powergen Ltd., Mirersarai	84,325,132	-	1,444,470,473	-
Barisal Electric Power Company Limited	604,148,910	-	11,486,275,016	-
Bangladesh India Friendship Power Co. (Pvt) Ltd. 1320MW	1,143,033,606	-	16,134,853,819	-
HDFC SinPower Ltd. (50 MW)	95,292,624	-	1,695,125,425	-
Teesta Solar Limited (200MW)	167,113,644	-	2,696,250,285	-
Intraco Solar Power Limited 30MW	49,996,280	-	854,016,657	-
<b>Balance as at June 30, 2023</b>	<b>40,362,306,621</b>	<b>42,610,507,198</b>	<b>590,227,404,522</b>	<b>492,133,147,385</b>

28.2 Electricity purchase from India:

Particulars	Unit Kwh			
	FY-2022-2023	FY-2021-2022		
NVVN Ltd. - India 250 MW	1,801,735,428	1,793,326,113	7,606,355,362	5,794,486,872
NVVN Ltd. - India 160 MW (Tripura)	1,073,872,152	941,241,612	9,075,956,561	7,484,684,395
NVVN Ltd. - India 300 MW	2,515,788,750	2,548,677,500	17,995,693,025	15,199,300,879
Power Grid Corporation of India - 250MW	-	-	1,404,138,832	886,126,987
Power Grid Corporation of India - 160MW	-	-	178,806,221	140,021,274
PTC India Ltd. 200 MW	1,686,911,076	454,768,420	15,264,635,952	3,388,272,957
Sembcrop Energy India Ltd. 250MW	1,839,003,978	1,906,341,720	18,294,412,374	13,839,173,137
Adani Power (Jharkhand) Limited	1,598,156,822	-	22,414,117,308	-
<b>Balance as at June 30, 2023</b>	<b>10,515,468,206</b>	<b>7,644,355,365</b>	<b>92,234,115,635</b>	<b>46,732,066,500</b>

28.3 Electricity purchase from Rental:

Particulars	Unit Kwh			
	FY-2022-2023	FY-2021-2022		
Baraka Power Co. Ltd.	243,066,276	349,663,734	1,402,047,454	1,120,522,242
Shahjibazar Power Co. Ltd.	477,095,952	619,933,776	2,768,043,336	2,194,442,394
Desh Cambridge, Kumergaon	81,129,610	75,345,178	390,162,506	273,009,147
Energyprima, Fenchugonj	245,525,607	48,318,547	1,153,905,588	146,415,205
Energyprima, Kumargaon	54,471,500	41,095,560	165,805,060	119,125,405
Venture Energy, Bhola	179,066,743	189,564,498	1,107,705,570	672,491,504
Summit Narayangonj Power Ltd.	161,573,730	109,319,891	3,275,647,932	2,100,228,103
Kpcl -Unit-2	198,457,371	107,420,657	4,019,236,677	2,138,624,001
Khanjahan Ali Power Ltd.	51,143,413	29,896,435	1,107,315,887	586,325,265
Precision Energy Ltd.	183,934,248	276,586,308	1,163,995,995	1,257,886,706
Orion Power Meghnaghat Ltd.	280,180,160	165,454,808	5,405,863,283	3,425,588,809
Dutch Bangla Power & Associates Ltd.	287,343,735	161,026,042	5,571,914,427	3,250,631,030
Acron Infrastructure Service Ltd.	243,804,336	222,839,580	5,725,552,044	4,110,168,523
Amnura(Sinha Power Generation)	18,118,836	20,839,351	380,076,109	274,117,988
Power Pac Mutiara Keranigonj	7,514,208	91,903,200	154,740,873	2,515,217,918
Northern Power	126,846,012	66,336,489	2,773,703,045	1,696,707,045
Aggreko International Ltd.-Bhola (95 Mw)	-	103,561,853	-	1,327,286,944
Gbb Power Ltd.	147,841,848	167,469,576	872,758,548	685,508,842
<b>Balance as at June 30, 2023</b>	<b>2,987,113,585</b>	<b>2,846,575,482</b>	<b>37,438,474,333</b>	<b>27,894,297,072</b>



Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22

28.4 Electricity purchase from public plant :

Particulars	Unit Kwh		30-Jun-23	30-Jun-22
	FY-2022-2023	FY-2021-2022		
APSCL (Except New 573 MW)	(4,220,086)	347,574,918	631,037,455	2,516,021,467
APSCL (New 50 MW)	283,700,898	194,969,682	950,285,214	417,729,941
APSCL (225 MW)	1,587,315,617	1,579,703,499	7,466,980,186	5,245,040,830
APSCL (450 MW) South	1,679,751,824	2,135,112,449	9,981,002,544	8,036,514,579
APSCL (450 MW) North	2,196,407,090	2,017,615,091	9,188,887,471	5,960,985,814
APSCL (400MW) East	1,178,943,416	-	4,849,965,131	-
EGCB Ltd.(210X2)MW	303,186,086	116,096,664	3,038,793,298	1,631,192,273
EGCB Ltd.(412)MW	2,932,454,664	1,981,733,402	8,805,577,919	4,954,975,092
EGCB Ltd.(360)MW	889,535,033	1,419,204,804	6,078,360,206	5,958,406,989
North West Power Gen (NWP GCL)- Sirajgonj	1,167,024,579	224,720,935	5,421,296,044	2,148,277,482
North West Power Gen (NWP GCL)- Sirajgonj (Unit - 2)	624,834,999	1,008,745,563	16,240,673,723	7,522,171,723
North West Power Gen (NWP GCL)- Sirajgonj (Unit - 3)	841,358,086	1,220,422,550	6,514,710,574	4,748,113,291
North West Power Gen (NWP GCL)- Khulna	445,957,222	437,277,714	14,629,459,265	11,138,939,273
North West Power Gen (NWP GCL)- Bheramara	1,346,245,287	1,966,292,933	7,836,412,600	6,934,357,044
North West Power Gen (NWP GCL)- Madhumati	259,720,704	98,005,392	6,108,671,422	2,787,875,557
North West Power Gen (NWP GCL)- 6.55MW Solar PV	10,078,954	9,725,161	140,348,768	136,863,059
<b>Balance as at June 30, 2023</b>	<b>15,742,294,372</b>	<b>14,757,200,755</b>	<b>107,882,461,818</b>	<b>70,137,464,414</b>

28.5 Transmission expenses for Wheeling charge:

Wheeling Charges to PGCB

3,247,993,911	2,474,239,824
<b>3,247,993,911</b>	<b>2,474,239,824</b>

28.6 Fuel Consumption for own generation:

Gas Used for Electricity Generation  
Diesel/Furnace Oil Used for Electricity Generation  
Coal Used for Electricity Generation

29,435,223,048	13,412,900,737
34,193,176,969	14,045,172,592
14,131,918,330	7,437,692,629
<b>77,760,318,347</b>	<b>34,895,765,958</b>





Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22
<b>28.7 Labour and Overhead expenses for own generation:</b>		
Pay of Officers	469,848,679	471,017,459
Pay of Staff	920,907,371	903,577,245
Allowances of Officers	326,061,616	321,572,510
Allowances of Staff	677,532,010	661,610,040
Leave Encasement	137,700,110	57,375,828
Overtime Allowances (Single Rate)	141,408,315	154,062,698
Overtime Allowances (Double Rate)	577,750,827	598,071,883
Traveling Expenses/Allowances (For Official)	79,915,131	55,590,422
Traveling Expenses (For Training)	11,039,700	9,218,090
Conveyance Charge	1,233,101	964,986
Medical Expenses	16,666,010	16,717,067
Washing Expenses	199,419	237,460
Representation & Entertainment	617,288	596,128
Bonus for Officers	77,049,533	106,427,410
Bonus for Staff	150,990,708	214,845,432
Bangla Nobo Barsho Allowance (For Officers)	7,745,968	7,887,776
Bangla Nobo Barsho Allowance (For Staff)	14,924,937	14,769,202
Stationary & Printing	14,866,547	15,138,868
Taxes, Licence & Fees	49,066,994	45,985,640
Office Rent	644,000	-
Water Charge	8,428,935	14,946,413
Electricity Charges (Own use)	161,285,853	148,450,110
Employees Electricity Rebate	159,710,998	151,775,628
Electricity Rebate - Freedom Fighters	-	73,531
Interest as Subsidy on Employees House Building Loan	664,048	211,612
Uniforms & Liveries	18,900,835	14,787,945
Post & Telegram	975,724	1,024,712
Telephone, Telex & Fax	5,762,722	5,888,653
Advertising & Promotion	25,665,306	26,411,557
Legal Expenses (Lawyer's Fees & Court Fees)	301,100	272,780
Books & Periodicals	865,546	731,447
Petrol, Diesel & Lubricants Used for Transport	46,217,914	37,371,865
CNG Used for Vehicle	5,248,362	4,495,755
Petrol, Diesel & Lubricants Used for Other Equipment	251,015,244	156,943,100
Store & Spares Used	381,457,885	284,431,308
Custom Duties & Sale Tax	310,696,937	554,683,590
VAT	245,170,378	146,215,193
Depreciation	18,268,764,594	17,842,011,920
Freight & Handling	105,818,675	24,049,907
Donation & Contribution	6,249,665	6,776,579
Donation to Sick Employees from Benevolent Fund	91,800	37,500
Training & Education - Local	582,672	841,000
Employees Other Benefit & Welfare Expenses	5,694,880	13,025,367
Board's Contribution to Pension Fund	1,444,791,924	1,408,925,961
Leave Encasement on Retirement	86,474,189	97,247,692
Insurance For Vehicle & other	1,922,355	2,151,613
Bank Charge & Commission	3,883,847	1,895,595
Honorarium - Punishment/Reward Scheme or APA	15,963,263	192,661,614
Honorarium - Other	34,997,545	10,865,142
Consultant's Expenses - Local	493,000	849,110
Consultant's Expenses - Foreign	1,341,911,241	944,354,226
Wages for Hired Labour	319,361,315	286,517,667
Structures & Improvement	63,937,142	67,555,647
Boiler Plant equipment	22,762,344	23,256,492
Engine & Engine Driven Generators	14,050,249	21,020,286
Generator	65,713,802	54,928,850
Prime Movers	11,590,114	22,513,590
Accessory Electric Equipment	124,914,027	45,258,609
Reservoir, Dams & Waterways	5,089,301	7,862,965
Water Wheels & Turbines	5,616,000	-
Station Equipment	1,528,782,900	2,063,620,847
Overhead Conduct & Devices	42,705,402	30,525,867
Meter	-	46,528
Transportation Equipment	35,873,888	30,605,713
Heavy & Other Power Operated Equipment	-	3,140,169
Office furniture & Equipment	1,295,864	1,180,971
Office Equipment (Computer, Monitor & Others)	249,317	415,649



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
Communication Equipment		-	3,500
Stores Equipment		1,546,247	15,966,399
		<b>28,859,663,612</b>	<b>28,424,494,317</b>
<b>28.8 Provision for Power Sector Development Fund (PSDF):</b>		<b>12,667,452,000</b>	<b>12,240,895,500</b>
Provision for Power Sector Development Fund is made @ Tk.0.15/kwh on bulk sales		<b>12,667,452,000</b>	<b>12,240,895,500</b>
<b>29 Distribution expenses:</b>			
Pay of Officers		261,392,871	247,930,731
Pay of Staff		709,350,357	708,579,742
Allowances of Officers		118,526,683	111,590,531
Allowances of Staff		434,538,711	435,179,613
Leave Encasement		91,618,119	32,720,355
Overtime Allowances (Single Rate)		114,027,065	110,994,972
Overtime Allowances (Double Rate)		421,476,718	435,994,982
Traveling Expenses/Allowances (For Official)		86,353,223	79,830,326
Traveling Expenses (For Training)		1,779,530	2,421,278
Conveyance Charge		4,526,824	4,724,705
Medical Expenses		7,940,534	11,168,767
Washing Expenses		253,353	254,229
Bonus for Officers		41,438,796	58,909,977
Bonus for Staff		114,836,675	165,069,640
Bangla Nobo Barsho Allowance (For Officers)		3,954,496	4,368,281
Bangla Nobo Barsho Allowance (For Staff)		11,302,447	11,416,158
Stationary & Printing		57,235,599	64,104,468
Taxes, Licence & Fees		22,001,834	15,930,778
Office Rent		6,903,313	5,326,951
Water Charge		1,093,366	843,065
Electricity Charges (Own use)		130,449,154	126,511,314
Employees Electricity Rebate		123,370,343	116,144,758
Electricity Rebate - Freedom Fighters		2,945,751	3,278,253
Interest as Subsidy on Employees House Building Loan		292,407	-
Uniforms & Liveries		12,153,078	14,731,460
Post & Telegram		1,047,065	1,966,396
Telephone, Telex & Fax		7,344,664	11,824,296
Advertising & Promotion		29,959,222	35,682,844
Legal Expenses (Lawyer's Fees & Court Fees)		4,404,098	4,847,300
Books & Periodicals		418,218	409,813
Petrol, Diesel & Lubricants Used for Transport		131,593,869	125,533,165
CNG Used for Vehicle		1,763,294	3,235,057
Store & Spares Used		84,604,873	98,329,498
Custom Duties & Sale Tax		107,289,049	108,853,403
VAT		20,806,370	21,058
Demurrage & Warfront		500,000	-
Depreciation		5,994,711,482	5,501,607,665
Freight & Handling		112,196,860	85,602,599
Donation to Sick Employees from Benevolent Fund		45,500	-
Training & Education - Local		-	83,320
Employees Other Benefit & Welfare Expenses		4,088,902	5,864,134
Reimbursement for Treatment of Accident (on duty) affected Employee		38,000	79,000
Board's Contribution to Pension Fund		985,304,670	1,019,131,587
Leave Encasement on Retirement		88,701,132	94,223,057
Insurance For Vehicle & other		790,805	774,887
Bank Charge & Commission		60,142,561	63,040,874
Honorarium - Punishment/Reward Scheme or APA		27,881,352	151,110,519
Honorarium - Other		7,457,792	5,721,103
Consultant's Expenses - Local		78,690,044	11,618,780
Consultant's Expenses - Foreign		129,542,708	53,551,354
Wages for Hired Labour.		276,833,223	268,970,630
Structures & Improvement		59,613,814	84,523,951
Boiler Plant equipment		-	99,530
Generator		-	299,928
Accessory Electric Equipment		2,494,431	38,572,363
Station Equipment		1,652,490	3,377,630
Towers and Fixtures		-	4,000
Poles & Fixtures		-	6,000
Overhead Conduct & Devices		447,655,029	477,974,019



Ref. Notes & Schedules	Amount in BDT	
	30-Jun-23	30-Jun-22
Transformer Manufacturing	30,400	97,661
Transportation Equipment	84,650,199	83,919,044
Office furniture & Equipment	4,545,787	5,625,113
Office Equipment (Computer, Monitor & Others)	-	19,270
Tools, Shop and Garage Equipment	2,169,498	2,162,654
Stores Equipment	315,864	494,774
<b>Total distribution expenses</b>	<b>11,539,044,511</b>	<b>11,117,283,610</b>

30 General and administrative expenses:

Pay of Officers	425,590,499	417,560,490
Pay of Staff	333,261,094	334,022,042
Allowances of Officers	209,795,094	205,093,500
Allowances of Staff	208,408,678	212,099,821
Leave Encasement	77,735,616	37,750,767
Overtime Allowances (Single Rate)	52,693,568	50,325,986
Overtime Allowances (Double Rate)	121,702,284	121,209,363
Traveling Expenses/Allowances (For Official)	73,363,521	58,822,957
Traveling Expenses (For Training)	13,194,217	8,954,335
Conveyance Charge	3,955,583	4,741,032
Medical Expenses	11,730,965	9,806,974
Washing Expenses	573,534	485,518
Representation & Entertainment	8,686,795	8,969,594
Bonus for Officers	70,533,747	93,048,220
Bonus for Staff	56,015,702	77,537,012
Bangla Nobo Barsho Allowance (For Officers)	6,803,064	6,961,390
Bangla Nobo Barsho Allowance (For Staff)	5,598,835	5,632,456
Stationary & Printing	45,363,438	48,464,360
Taxes, Licence & Fees	99,667,423	62,223,404
Office Rent	6,385,836	3,406,680
Water Charge	14,109,306	10,964,251
Electricity Charges (Own use)	58,946,410	55,403,920
Employees Electricity Rebate	72,955,391	71,155,223
Electricity Rebate - Freedom Fighters	144,960	-
Interest as Subsidy on Employees House Building Loan	3,475,335	126,746
Uniforms & Liveries	2,570,924	2,202,244
Post & Telegram	1,333,355	1,350,757
Telephone, Telex & Fax	6,902,724	5,719,060
Advertising & Promotion	55,311,478	60,042,540
Audit Fees	2,420,500	2,387,867
Legal Expenses (Lawyer's Fees & Court Fees)	11,475,718	8,113,136
Books & Periodicals	1,118,758	871,078
Petrol, Diesel & Lubricants Used for Transport	75,265,613	69,067,716
CNG Used for Vehicle	4,997,216	5,545,348
Store & Spares Used	19,780,724	22,395,084
Custom Duties & Sale Tax	-	23,652
VAT	-	70,865
Depreciation	671,445,214	645,050,214
Freight & Handling	171,234	124,481
Gratuity	167,400	-
Donation & Contribution	3,491,096	2,244,016
Donation to Sick Employees from Benevolent Fund	13,000	-
Training & Education - Local	112,651,876	103,649,845
Employees Other Benefit & Welfare Expenses	9,156,874	16,159,000
Reimbursement for Treatment of Accident (on duty) affected Employee	-	3,036,162
Board's Contribution to CPF	-	2,394,540
Board's Contribution to Pension Fund	1,015,315,231	981,906,118
Leave Encasement on Retirement	73,754,372	87,937,461
Insurance For Vehicle & other	572,372	1,102,947
Group Insurance Premium	42,426,280	32,688,360
Bank Charge & Commission	9,467,716	13,783,607
CDBL & Related Charges	-	3,141,671
Recruitment Expenses	12,642,178	17,931,796
Honorarium - Punishment/Reward Scheme or APA	6,228,787	124,403,851
Honorarium - Other	22,850,670	22,619,770
Office Maintenance	715,873	570,802
Consultant's Expenses - Local	6,235,550	60,577,528
Consultant's Expenses - Foreign	-	21,947,366
Wages for Hired Labour	98,850,559	90,960,664
Computerization of Commercial Operation	146,366,085	150,993,094



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
Service Charge for Collection of Electricity Bill by Mobile Phone Co.		-	12,523,003
Structures & Improvement		181,907,120	190,698,104
Generator		321,350	-
Accessory Electric Equipment		8,940	196,150
Reservoir, Dams & Waterways		425,617	371,787
Station Equipment		-	198,700
Overhead Conduct & Devices		14,967,282	5,393,219
Transportation Equipment		72,561,197	75,052,411
Office furniture & Equipment		5,773,239	7,727,733
Office Equipment (Computer, Monitor & Others)		102,752	111,375
Tools, Shop and Garage Equipment		1,491,118	1,476,148
Stores Equipment		1,212,630	1,291,859
Fire Fighting Equipment		72,384	537,982
Assets insurance fund		70,000,000	70,000,000
<b>Total general and administrative expenses</b>		<b>4,743,233,903</b>	<b>4,831,357,152</b>
<b>31 Other operating income:</b>			
Rebate on Govt. Electricity Duty		-	-
Sale of Tender Documents		13,707,699	27,487,888
House Rent Recovery		32,000,386	29,350,042
Transport Charge		1,686,182	1,492,861
Transport Rent		4,512	13,631,465
Miscellaneous Income		2,091,939,869	1,163,498,340
Income from Cargo Transfer		2,315,621	5,626,530
Rental Income-Land Lease		212,606,047	277,736,831
Rental Income-Building		12,669,959	13,662,280
Liquidity Damage Received		1,709,123,215	4,452,442,873
Income from Medical Centers		-	7,625
Income Form sale of P.C. Pole	31.1	29,415,873	82,986,381
		<b>4,105,469,362</b>	<b>6,067,923,115</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>31.1 Income Form sale of PC Pole:</b>			
P.C. Pole manufacturing plant, Halishahar, Chattogram		2,049,313	54,452,015
P.C. Pole manufacturing plant, Aricha, Dhaka		37,662,797	28,534,366
P.C. Pole manufacturing plant, Sayedpur		(10,296,238)	-
		<b>29,415,873</b>	<b>82,986,381</b>

This amount represents net income on sale and internal transfer of pc pole before charging depreciation, finance costs and head quarter expenses.

<b>32 Finance costs:</b>			
Interest on Foreign Loan (Code-671)		5,794,167,592	3,935,760,371
Interest on Government Loan (Code-672)		1,895,099,800	1,612,153,046
Interest on Budgetary Support From Govt. (Code-672a)		12,948,036,000	12,948,036,000
Interest on Loan From Power Sector Development Fund (Code-672b)		645,829,047	896,551,374
Profit on GPF (Code-675)		1,050,997,001	967,024,779
		<b>22,334,129,440</b>	<b>20,359,525,570</b>

It includes interest expenses on all loans and borrowings against projects in operation.

<b>33 Exchange Fluctuation Gain /(Loss):</b>			
Generation		(14,592,206,166)	(6,585,825,808)
Distribution		(908,543,204)	469,950,545
		<b>(15,500,749,370)</b>	<b>(6,115,875,263)</b>

It refers to the Exchange Rate Gain/(Loss) arises on foreign loan against projects in operation.

<b>34 Interest income:</b>			
Interest on Bank Account*		818,842,774	1,283,916,671
Interest on Security Deposit*		1,661,034	2,846,397
Interest on FDR*		2,281,573,994	3,241,936,626
Interest on HB Loan etc.		18,910,635	23,170,430
<b>Gross interest income</b>		<b>3,120,988,436</b>	<b>4,551,870,123</b>
Less: Source tax (Code 163)		343,974,007	478,938,333
<b>Net interest income</b>		<b>2,777,014,429</b>	<b>4,072,931,791</b>

\* Gross-up figure restated for Bank Interest in the statement of profit or loss for the Financial Year 2021-2022 and henceforth.

<b>35 Dividend Income*:</b>			
Dividend Received From PGCB		-	1,069,106,934
Dividend Received From DESCO		-	-
Dividend Received From APSCl		687,060,433	874,440,551
Dividend Received From North West Power Generation		600,000,000	600,000,000
Dividend Received From EGCB		4,351,286	50,000,000
Dividend Received From BPDB-RPCL		-	73,955,458
Dividend Received From NESCO		11,773,399	-
<b>Gross dividend income</b>		<b>1,303,185,118</b>	<b>2,667,502,943</b>
Less: Source tax (Code 163)		260,637,024	533,500,589
<b>Net dividend income</b>		<b>1,042,548,094</b>	<b>2,134,002,355</b>

\* Gross-up figure restated in the statement of profit or loss for the Financial Year 2021-2022 and henceforth.

<b>36 Gain on sale of share:</b>			
Sale proceeds		-	733,500,000
Less: Book value (acquisition cost)		-	160,326,075
<b>Gross gain on sale of share</b>		-	<b>573,173,925</b>
Less: Source tax (Code 163)		-	-
<b>Net gain on sale of share</b>		-	<b>573,173,925</b>

It refers to the gain on off-loading of PGCB's share owned by BPDB. It is to be noted that source tax on capital gain for the financial year 2021-2022 is included in the source tax shown in the financial year 2020-2021, which is paid in advance according to the rule in this regard.

<b>37 Income tax expenses:</b>			
Current tax	37.1	23,159,912,323	7,389,615,186
Deferred tax	17.1	3,879,621,836	7,956,761,693
Income tax expense reported in the statement of profit or loss		<b>27,039,534,159.27</b>	<b>15,346,376,878</b>

Current tax expenses computed on TDS on sale of bulk energy and other advance tax paid (except on bank interest, dividend income and gain on sale of shares) and income tax payable (receivable) in a financial year, which ever is higher.



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>37.1 Computation of current tax payable (receivable) :</b>			
Net Profit/(Loss) before tax as per statement of profit or loss*		(90,615,429,293)	(16,981,037,377)
Add: Accounting depreciation		24,934,921,291	23,988,669,798
Less: Depreciation as per third schedule of ITO 1984/ITA,2023		26,696,651,875	55,815,716,569
Taxable profit/(loss)*		(92,377,159,877)	(48,808,084,149)
<b>Current tax payable (receivable) @ 25% for 2021-2022 &amp; 27.5% for 2022-2023 *</b>		<b>(25,403,718,966)</b>	<b>(12,202,021,037)</b>
<b>Total Tax deducted at source in the financial year</b>	<b>37.1.1</b>	<b>23,159,912,323</b>	<b>7,389,615,186</b>
<i>*Net profit/(loss) before tax restated in the statement of profit or loss for the Financial Year 2021-2022 due to gross-up of Bank Interest &amp; Dividend Income. Taxable profit/(loss) and Current tax payable (receivable) figures also restated accordingly.</i>			
<b>37.1.1 Break-up of TDS is as follows:</b>			
<b>As per RAO/Projects/COOAC/CPAAC reports :</b>			
Source tax on interest on STD/SND A/C		41,904,688	42,434,805
Source tax on FDR		677,645	1,576,614
		<b>42,582,333</b>	<b>44,011,418</b>
<b>As per Directorate of Finance reports :</b>			
Source tax on interest on STD/SND A/C		101,022,790	112,632,657
Source tax on FDR		200,368,885	322,294,258
Source tax on dividend		260,637,024	533,500,589
Source tax on sale of PGCB's share		-	-
Source tax from rental income on Land Lease		5,291,995	778,596
Source tax on Sale of Bulk Energy		22,550,009,298	6,376,397,668
		<b>23,117,329,990</b>	<b>7,345,603,767</b>
<b>Total TDS reported in this financial year</b>		<b>23,159,912,323</b>	<b>7,389,615,186</b>
<b>38 Other Comprehensive income</b>			
<b>39 Prior year adjustment for expenses:</b>			
<b>Revenue</b>			
Directorate of Finance-Revenue		(972,624,641)	(7,205,620,666)
RAO, CES			86,799
Daoudkandi 50 MW			(13,760)
RAO, Tangail		3,428	
RAO, Noakhali			(4,886)
Chapainwabgonj 100 MW		278,929,692	(3,231,747)
Katakhati 50 MW		117,969,943	442,451
RAO, Mymensingh		20,865	45,861
COOAC		279,700	
CPAAC		40,653,305	522,855,064
		<b>(534,767,709)</b>	<b>(6,685,440,884)</b>
<b>Overhead</b>			
RAO, Rajshahi			330,520
RAO, Kaptai		2,733,780	(7,686,998)
		<b>2,733,780</b>	<b>(7,356,478)</b>
<b>Development</b>			
Directorate of Finance		-	788,644,305
		-	<b>788,644,305</b>
		<b>(532,033,929)</b>	<b>(5,904,153,056)</b>
Adjustment : For recasting of opening balance of accounts payables with details ledger		-	-
For Offsetting DESA'S Share in fixed deposit		-	7,154,927
For Offsetting DESA'S portion in Grants		-	(14,127,288)
		<b>(532,033,929)</b>	<b>(5,911,125,418)</b>
The above amount pertains to the rectification of the errors and omission made in recording transactions in the preceding years.			
<b>40 Collection from customers</b>			
Total operating revenue		509,940,440,309	429,930,642,465
Changes in other deferred credit - advance received from bulk customer	<b>23.10.1</b>	(12,507,739,093)	12,507,739,093
Trade receivables less provision for bad and doubtful debt-opening		95,685,699,971	112,797,006,159
Trade receivables less provision for bad and doubtful debt-closing		(123,541,093,788)	(95,685,699,971)
Accounts Receivable -Govt. Duty-from consumer-opening	<b>12.2</b>	(103,505,637)	(90,954,040)
Accounts Receivable -Govt. Duty-from consumer-closing	<b>12.2</b>	126,600,487	103,505,637
Changes in Deferred Revenue - For Vending Electricity by Mobile Phone companies (Code-393)	<b>23.11</b>	295,034,642	-
		<b>469,895,436,891</b>	<b>459,562,239,344</b>



	Ref. Notes & Schedules	Amount in BDT	
		30-Jun-23	30-Jun-22
<b>41 Cash received from other operating income</b>			
Other operating income	31	4,105,469,362	6,067,923,115
Other receivables, opening	12.1.1	686,441,231	686,441,231
Other receivables, closing	12.1.1	(802,518,652)	(686,441,231)
Other Deferred Credit (Code-392)-sale of p.c.pole-opening	23.10.2	-	-
Other Deferred Credit (Code-392)-sale of p.c.pole-closing	23.10.2	48,111,739	-
		<b>4,037,503,680</b>	<b>6,067,923,115</b>
<b>42 Payments to suppliers &amp; others</b>			
Cost of Sales	28	950,317,884,179	714,932,370,968
<b>Adjustments:</b>			
Depreciation		(18,268,764,594)	(17,842,011,920)
Increase/(decrease) in inventories		(2,909,779,727)	(922,288,950)
Decrease/(increase) in Payables to Power Sector Development Fund (PSDF)		1,910,148,000	6,525,930,500
Decrease/(increase) in Trade and others payables		(149,863,373,580)	(202,430,951,244)
		<b>781,186,114,278</b>	<b>500,263,049,354</b>
<b>43 Cash paid to operating expenses</b>			
Distribution expenses	29	11,539,044,511	11,117,283,610
General and administrative expenses	30	4,743,233,903	4,831,357,152
<b>Adjustments:</b>			
Depreciation		(6,666,156,696)	(6,146,657,878)
Prior year adjustment for expenses	39	532,033,929	5,911,125,418
Increase/(decrease) in advances, deposits and prepayments		368,320,255	8,774,129,939
Decrease/(increase) in long term employee benefit obligation		(512,482,267)	84,361,283
Decrease/(increase) in Other current liabilities (excluding other deferred credit & deferred revenue-Note-40 & 41)		(493,675)	(52,278,735)
Decrease/(increase) in Clearing accounts		(692,932,433)	1,087,682,050
		<b>9,310,567,528</b>	<b>25,607,002,839</b>
<b>44 Paid to Capital Work-in-progress</b>			
Closing Balance		173,949,669,593	149,548,829,709
Add: Transferred Completed Project to PPE		724,355,387	59,986,788,298
Capitalization of service charges on loan from PSDF			1,554,982,032
		<b>174,674,024,981</b>	<b>211,090,600,039</b>
Less Opening Balance		149,548,829,709	176,979,505,645
		<b>149,548,829,709</b>	<b>176,979,505,645</b>
<b>Expenditures made against capital work in progress during the year</b>		<b>25,125,195,272</b>	<b>34,111,094,394</b>



**45 Contingent Liabilities**

There are some pending litigations with different organizations and companies regarding excess outage and excess use of fuel, late of COD etc. against power purchase and others. The necessary actions have been taken in due course by the management to mitigate the issues.  
The details are shown below:

Serial No	Particulars	Detail Issue	Amount at the beginning of the financial year	Amount at the end of the financial year	Reason for the change in amount. In particular, specify if any amount converted in to liability
1	Loan Guarantee for subsidiaries		-	-	-
2	Letter of Comfort		-	-	
3	Statutory Obligation		-	-	
4	Pending Litigation		-	-	
i.	Engris Power 55 MW, Sikolbaha	Excess Outage & use of fuel	223,525,340	223,525,340	No change
ii.	Quantum Power Ltd. 110 MW, Veramara	Excess Outage & use of fuel, Late of COD	1,982,630,720	1,982,630,720	No change
iii.	Desh Energy 100 MW, Siddirgonj	Excess use fuel	2,645,891,983	2,645,891,983	No change
iv.	Quantum Power 105 MW, Noapara	Excess Outage & use of fuel, Late of COD	823,341,831	823,341,831	No change
v.	IEL Consortium & Associate Ltd. (Orion Power Meghnaghat Limited)	Excess use of fuel	728,273,969	728,273,969	No change
vi.	Dutch Bangla Power & Associates Ltd.	Excess use of fuel	866,596,245	866,596,245	No change
vii.	Amnura (Shinha Power Generation)	Excess use of fuel	404,775,440	404,775,440	No change
viii.	NEPC Consortium Power Ltd.	Excess use of fuel	2,000,048,944	2,000,048,944	No change
	<b>Sub-Total (Pending Litigation)</b>		<b>9,675,084,471</b>	<b>9,675,084,471</b>	
5	Credit Dispute		-	-	
6	Other		-	-	
	<b>Total</b>		<b>9,675,084,471</b>	<b>9,675,084,471</b>	





Schedule-A

Bangladesh Power Development Board  
Schedule of Property, Plant & Equipment (PPE)  
As at 30 June 2023

PARTICULARS	COST & REVALUED			Rate of Dep. (%)	DEPRECIATION			Written Down Value (WDV) as on 30 June 2023
	Balance as on 30 June 2022	Addition during the year	Disposal/Adjustment during the year		Balance as on 30 June 2022	Charge during the year	Adjustment during the year	
	Taka	Taka	Taka		Taka	Taka	Taka	Taka
<b>GENERATION</b>								
LAND	609,488,708,525	1,182,565,787	-	-	215,473,499,195	18,268,764,594	233,742,263,789	376,929,010,523
BUILDING	93,386,525,620	-	-	3.20%	14,743,669,428	-	15,826,728,541	93,386,525,620
PLANT & MACHINERY	33,818,997,692	53,199,209	-	3.20%	166,110,373,421	1,083,059,114	179,602,205,179	18,045,468,360
PLANT & MACHINERY - ENGINE	421,062,748,383	1,113,988,127	-	6.00%	33,625,884,407	3,591,780,075	37,217,664,483	242,574,531,330
VEHICLES	59,863,001,251	-	-	9.00%	842,480,700	90,635,670	933,116,370	22,645,336,769
FURNITURE	1,002,918,057	8,289,879	-	3.20%	151,091,238	11,457,978	162,549,216	78,091,566
	354,517,521	7,088,572	-					199,056,877
<b>TRANSMISSION:</b>								
LAND	53,121,902,233	-	-	-	20,789,483,189	-	20,789,483,189	32,332,419,044
BUILDING	2,500,428,313	-	-	3.20%	967,757,499	-	967,757,499	2,500,428,313
PLANT & MACHINERY	1,835,624,884	-	-	3.20%	19,723,518,560	-	19,723,518,560	867,887,385
VEHICLES	48,616,939,538	-	-	9.00%	44,171,730	-	44,171,730	28,893,420,978
FURNITURE	64,221,206	-	-	3.20%	54,055,399	-	54,055,399	20,049,476
	104,688,292	-	-					50,632,892
<b>DISTRIBUTION:</b>								
LAND	282,441,174,644	2,811,652,387	-	-	90,379,599,810	5,994,711,482	96,374,311,292	188,878,515,738
BUILDING	98,530,959,948	499,981	-	3.20%	1,823,879,815	158,000,882	1,981,880,697	98,531,459,929
PLANT & MACHINERY	4,927,238,153	20,538,807	-	3.20%	87,499,688,976	5,720,425,763	93,220,114,739	2,965,916,264
VEHICLES	177,410,869,612	2,704,870,972	-	9.00%	910,773,821	100,250,958	1,011,024,779	86,895,625,845
FURNITURE	1,079,603,537	68,592,000	-	3.20%	145,257,198	16,033,879	161,291,077	137,170,758
	492,483,393	17,150,627	-					348,342,944
<b>GENERAL:</b>								
LAND	74,012,996,123	721,747,495	-	-	9,800,426,048	671,445,214	10,471,871,263	64,262,872,355
BUILDING	55,720,035,061	486,796,327	-	3.20%	8,326,972,855	507,922,427	8,834,895,282	55,720,035,061
PLANT & MACHINERY	15,629,177,685	184,770,129	-	3.20%	87,612,370	22,483,795	110,096,165	7,281,078,730
VEHICLES	610,233,531	1,661,096	-	9.00%	1,074,067,393	115,638,363	1,189,705,755	684,907,495
COMPUTER	1,284,040,148	-	-	3.20%	45,878,915	3,220,100	49,099,016	95,995,489
FURNITURE	100,628,138	48,519,944	-	3.20%	265,894,516	22,180,529	288,075,045	51,529,122
	668,881,560	48,519,944	-					429,326,459
<b>Total as on 30 June 2023</b>	<b>1,019,064,781,524</b>	<b>4,715,965,669</b>	<b>-</b>		<b>336,443,008,239</b>	<b>24,934,921,291</b>	<b>361,377,929,530</b>	<b>662,402,817,662</b>
<b>Total as on 30 June 2022</b>	<b>954,061,983,629</b>	<b>65,002,797,895</b>	<b>-</b>		<b>312,454,338,441</b>	<b>23,988,669,798</b>	<b>336,443,008,239</b>	<b>641,607,645,188</b>



Schedule-B

**Bangladesh Power Development Board**  
**Schedule of Capital work in progress**  
**As at 30 June 2023**

*Movement of Capital work in progress is given as under:*

Particulars	TAKA
Opening Balance as at July 01, 2022	149,548,829,709
Prior Year Adjustment - (Details shown in project wise expenditure statement)	-
Adjusted opening balance as at July 01,2022	149,548,829,709
<b>Transaction During the year :</b>	
<b>Local Expenses :</b>	
Development (Code # 109)	12,255,395,228
Development (Code # 701)	1,088,111,141
Overhead from Finance Account (Code No-701)	460,275
IDC - Foreign	1,725,077,098
IDC - Local	692,685,000
<b>TOTAL LOCAL EXPENDITURE</b>	<b>15,761,728,742</b>
<b>Foreign Expenses :</b>	
Exchange Rate Fluctuation	5,986,262,163
Disbursement for the year	3,672,172,070
<b>TOTAL FOREIGN EXPENDITURE</b>	<b>9,658,434,233</b>
<b>TOTAL LOCAL AND FOREIGN EXPENDITURE</b>	<b>25,420,162,975</b>
<b>Less : (Code-511)</b>	
Development Income	294,967,703
RPA	
<b>TOTAL LESS</b>	<b>294,967,703</b>
<b>TOTAL COST OF PROJECT</b>	<b>25,125,195,272</b>
<b>Less:</b>	
Cost of Completed Projects Transferred to Assets in Operation (Details in project wise expenditures statement attached)	724,355,387
<b>TOTAL COST OF COMPLETED AND TRANSFERD PROJECTS</b>	<b>724,355,387</b>
<b>Closing Balance as at 30 June, 2023</b>	<b>173,949,669,593</b>



**Bangladesh Power Development Board**  
**Schedule of Capital work in progress**  
**As at 30 June 2023**

Project wise expenditure is shown below :

Particulars	Balance as on 30 June 2022	Addition/ adjustment during the year	Transferred/ Capitalized to PPE during the year	Balance as on 30 June 2023
	Taka	Taka	Taka	Taka
<b>A. GENERATION</b>	<b>92,947,738,503</b>	<b>13,797,958,013</b>	<b>46,355,504</b>	<b>106,699,341,012</b>
Ghorashal Unit 4 Re-Powering Project	18,385,487,451	5,013,797,677	-	23,399,285,128
Ghorashal Unit 3 Re-Powering Project	24,830,339,669	369,533,966	-	25,199,873,636
Chittagong & Khulna 1300*2 MW Coal Based Thermal Power Plant Construction Project	2,297,290,833	52,286,376	-	2,349,577,208
Bhijana 3, 400 MW Combined Cycle Power Plant Project	-	-	-	-
Conversion of Baghabari 100 MW GT Power Plant Project	-	-	-	-
Conversion 150 MW Sylhet GT to 225 MW Combine Cycle Power Plant Project	63,349,690	-	63,349,690	-
Conversion of 2X35 MW Shahjibazar GT Power Plant to 105 MW CCGP Construction Project	3,753,438,503	1,818,263,638	-	5,571,702,141
Sayedpur 150 MW 10% Simple Cycle (HSD Based)	25,422,765,296	5,950,544,559	-	31,373,309,855
Khulna 330 MW Combine Cycle Power Plant Project	6,027,787,785	578,874,194	-	6,606,661,979
Moheshkhali 2-600X700 MW Coal Based Power Plant Construction Project	-	2,982,767	2,982,767	-
Bhijana South 400 MW Combine Cycle Power Plant Construction Project	31,295,766	-	-	31,295,766
Sirajgonj 150 MW	20,939,100	-	-	20,939,100
Khulna 150 MW	6,468,489	-	-	6,468,489
150 MW Bhola Power Station	9,567,289	(6,466)	-	9,560,823
Ghorashal Unit 6 Re-Powering Project	8,849,922,097	1,741,947	-	8,851,664,044
Shahjibazar 100 MW Gas Turbine Power Plant Construction Project	-	-	-	-
Land Acquisition for Moheshkhali Power Hub Project Dhaka	2,231,395,602	-	-	2,231,395,602
Construction of 60 MW Solar Photo Voltaic Greed Connected Power Plant, Rangunia, Chittagong	661,473,329	-	-	661,473,329
55 MW Solar Park Gangachara Rangpur Project	(19,956,093)	-	(19,956,093)	-
Chapainawabang 100 MW PPP Project	(20,860)	-	(20,860)	-
330 MW Shahjibazar Project	33,049,061	9,939,355	-	42,988,416
Construction of 400 MW CCGP Project, Roazan	343,145,496	-	-	343,145,496
Installation of 100 MW Solar Photovoltaic(PV) Based Grid Connected Power Generation Plant at Sonagazi Upazila,Feni	-	-	-	-
<b>B. DISTRIBUTION</b>	<b>56,463,581,732</b>	<b>11,290,831,403</b>	<b>543,244,208</b>	<b>67,211,168,927</b>
Power Distribution System Development Project, Rajshahi Zone	-	543,244,208	-	543,244,208
Power Distribution System Development Project, Sylhet Zone	12,073,687,707	1,512,411,775	-	13,586,099,482
5 Town Power Distribution Project- WZPDCL	3,152,892,076	-	-	3,152,892,076
Power Distribution System Development Project, Chittagong Zone	-	-	-	-
Power Distribution System Development Project, Rangpur Zone	12,420,503,584	1,399,995,600	-	13,820,499,184



Particulars	Balance as on 30 June 2022	Addition/ adjustment during the year	Transferred/ Capitalized to PPE during the year	Balance as on 30 June 2023
	Taka	Taka	Taka	Taka
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kumardia Island Project	1,918,442,925	1,192,011,712		3,110,454,637
Smart Pre-Payment Metering Project In Distribution Zones of BPDB	1,270,283,968	469,829,011		469,829,011
Development of Power Distribution Zone Cumilla & Mymensing	-	8,052,838		1,278,336,806
Pre-Payment Metering Project Distribution System in Three hilly Districts, Project	7,800,841,622	2,369,827,168		10,170,668,789
Power Distribution System Development Project, Cumilla Zone	8,139,058,693	2,618,822,172		10,757,880,864
Power Distribution System Development Project, Mymensing Zone	446,725,125			446,725,125
Pre Payment Metering Project, Rajshahi Zone (Phase-2)	638,419,524			638,419,524
Pre Payment Metering Project, Chittagong Zone (Phase-2)	559,744,956			559,744,956
Pre Payment Metering Project, Mymensing Zone (Phase-2)	533,897,891			533,897,891
Pre Payment Metering Project, Cumilla Zone (Phase-2)	299,527,836			299,527,836
Pre Payment Metering Project, Sylhet Zone (Phase-2)	755,870,678			755,870,678
Pre Payment Metering Project, Rangpur Zone (Phase-2)	-			-
Greater Chittagong Power Distribution Project SCADA Rehabilitation (Phase-2), Chittagong	6,453,685,148	1,176,636,919		7,630,322,067
Power Distribution System Development Project Chittagong Zone (Phase-2)				
<b>B. MISCELLANEOUS</b>	<b>137,509,473</b>	<b>36,405,856</b>	<b>134,755,676</b>	<b>39,159,653</b>
Bangladesh Power Management Institute Construction Project	8,173,221	30,986,432		39,159,653
IVVR Project (PH-2)	129,336,253	5,419,423.13		
<b>Total as on 30 June 2023</b>	<b>149,548,829,709</b>	<b>25,125,195,272</b>	<b>724,355,387</b>	<b>173,949,669,593</b>
<b>Total as on 30 June 2022</b>	<b>176,979,505,645</b>	<b>37,556,112,362</b>	<b>59,986,788,298</b>	<b>149,548,829,709</b>



**Bangladesh Power Development Board**  
**Schedule of Capital work in progress**

**Schedule-B**

**Statement of Interest During Construction (IDC)**  
**For the year ended June 30, 2023**

SL. No.	Name of Scheme/Projects	IDC Local	IDC Foreign
<b>Generation:</b>			
1	Ghorashal 4th unit Re powering	19,755,000.00	663,544,433.53
2	Ghorashal 3rd unit Re powering	6,000,000.00	-
3	Saidpur 150 MW HSD Based SCPP Project	19,744,000.00	41,859,485.66
4	Khulna 330 MW CCPP	64,926,000.00	1,019,609,011.39
	<b>Sub-total (Generation)</b>	<b>110,425,000</b>	<b>1,725,012,931</b>
<b>Transmission:</b>			
	<b>Sub-total (Transmission)</b>	-	-
<b>Distribution:</b>			
1	Power Distribution System Development Project, Sylhet Zone	142,379,000	-
2	Power Distribution System Development Project, Rangpur zone,	142,145,000	-
3	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island Project	31,988,000	-
4	Pre-Payment Metering Dis.Zone Cumilla & Mymensing	719,000	-
5	Smart Pre-Payment Metering Project In Distribution Zones of BPDB, Dhaka	-	64,167
6	Power Distribution System Development Project, Cumilla Zone	75,343,000	-
7	Power Distribution System Development Project, Mymensing Zone	107,207,000	-
8	Power dist. System development project, CTG Zone (Phase-2)	82,479,000	-
	<b>Sub-total (Distribution)</b>	<b>582,260,000</b>	<b>64,167</b>
<b>Miscellaneous:</b>			
1	Bangladesh Power Management Institute Construction project	-	-
2	IVVR, Project (PH-2)	-	-
	<b>Sub-total (Miscellaneous)</b>	-	-
	<b>Total as on 30 June 2023</b>	<b>692,685,000</b>	<b>1,725,077,098</b>
	<b>Total as on 30 June 2022</b>	<b>956,638,000</b>	<b>766,664,515</b>



Schedule-C

Bangladesh Power Development Board  
Schedule of Investment in Saving Certificates (SCs)  
As on 30 June 2023

Particulars	Balance as on 30 June 2022	New Investment during the year	Encashed during the year	Balance as on 30 June 2023
	Taka	Taka	Taka	Taka
(a) Directorate of Finance, Dhaka [Registration No.2022-0670399; Date of Issue-05-06-2022; Date of Expiry '05-06-2027; Against BPDB's Employees Provident Fund]	500,000,000	2,000,000,000	-	2,500,000,000
(b) DD,C&M(Revenue),Khulna, with Bangladesh Bank,Khulna Branch,Khulna, No.101901-0604 & 101919-2002 Against issuance of "Khod khalsah license" form Khulna & Benopole customs house.	80,000	-	-	80,000
	500,080,000	2,000,000,000	-	2,500,080,000
<b>Total as on 30 June 2023</b>	<b>500,080,000</b>	<b>2,000,000,000</b>	<b>-</b>	<b>2,500,080,000</b>
<b>Total as on 30 June 2022</b>	<b>80,000</b>	<b>500,000,000</b>	<b>-</b>	<b>500,080,000</b>



Schedule-D

Bangladesh Power Development Board  
Schedule of Investment in Fixed Deposit Receipts (FDRs)  
As on 30 June 2023

Particulars	Balance as on 30 June 2022		Adjustment made during the year		New Investment during the year		Encashed during the year		Transferred during the year		Balance as on 30 June 2023	
	Taka	2	Taka	3	Taka	4	Taka	5	Taka	6	Taka	7=(2+3+4-5-6)
Pension & Gratuity Fund	18,411,896,090		-		1,949,740,590		2,818,109,285		-		17,543,527,395	
Central GPF/CPF Account	4,840,095,150		-		9,062,538,120		1,780,184,625		-		12,122,448,644	
Assets Insurance Fund	491,747,383		-		319,126,735		500,016,033		-		310,858,085	
Depreciation Account of BPDB	2,896,518,332		-		171,627,766		2,243,698,720		-		824,447,378	
Consumer Security Deposit Account	2,037,081,552		-		1,674,799,905		444,943,629		-		3,266,937,828	
Endowment Fund	499,999,999		-		28,050,000		28,050,000		-		500,000,000	
Central Contractor Security Deposit Accounts	189,285,754		-		8,545,939		197,831,693		-		-	
Deposit Works	-		-		631,755,828		-		-		631,755,828	
FDR transferred in from Trustee Board	81,043,835		-		4,218,108		-		-		85,261,943	
Bangladesh Power Development Board-EF	2,189,372,561		-		-		-		-		2,189,372,561	
Bangladesh Power Development Board-(Development)	-		-		1,567,589,524		-		-		1,567,589,524	
Bangladesh Power Development Board-(Central Development)	-		-		5,862,702,422		2,072,718,234		-		3,789,984,187	
<b>Sub-total (Finance)</b>	<b>31,637,040,657</b>		<b>-</b>		<b>21,280,694,936</b>		<b>10,085,552,219</b>		<b>-</b>		<b>42,832,183,373</b>	
Adjustments												
Fixed deposit by RAO's/Trustee Board-Contractors Security Deposit, Labour Welfare & Others	31,637,040,657		-		21,280,694,936		10,085,552,219		-		42,832,183,373	
	273,210,215		-		15,094,933		187,500		-		288,117,648	
<b>* Opening balance adjusted for Savings certificates included in RAO, Khulna's FDR balance, which is shown in a separate schedule of investment in Saving Certificates (SCs) (See Schedule -D)</b>	(80,000)		-		-		-		-		(80,000)	
<b>Total as on 30 June 2023</b>	<b>31,910,170,872</b>		<b>-</b>		<b>21,295,789,869</b>		<b>10,085,739,719</b>		<b>187,500</b>		<b>43,120,221,021</b>	
<b>Total as on 30 June 2022*</b>	<b>44,528,854,604</b>		<b>88,198,762</b>		<b>5,074,888,910</b>		<b>17,700,727,570</b>		<b>81,043,835</b>		<b>31,910,170,872</b>	



**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**  
As on 30 June 2023

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period			TDS	Closing balance	Comments
					Investment	Encashment		7	8	9			
1	Bangladesh Krishi Bank	Local Principal Office	675262/20516	32,220,843	2,032,869			2,155,632	107,783		34,253,712		
2	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12942	148,271,667	9,592,349			10,149,841	507,492		157,864,016		
3	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-0013219	281,377,338	18,255,253			19,268,688	963,434		299,632,592		
4	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12979	284,829,686	18,479,859			19,505,115	973,256		303,309,546		
5	Basic Bank Ltd.	Karwan Bazar Branch	3118-01-12916	286,220,044	18,024,509			19,025,799	951,290		304,244,552		
6	Basic Bank Ltd.	Karwan Bazar Branch	093764/3118-01-0008932	300,888,338	19,524,618			20,604,861	1,030,243		320,412,956		
7	Basic Bank Ltd.	Karwan Bazar Branch	058598/3118-01-0012206	388,878,034	25,249,131			26,630,665	1,331,533		414,127,165		
8	Basic Bank Ltd.	Basundhara Branch	4918-01-0005474	140,451,197	8,818,929			9,335,715	466,786		149,270,126		
9	Basic Bank Ltd.	Cantonment Branch Dhaka	6418-01-0003241	285,005,845	18,491,320			19,517,179	975,859		303,497,165		
10	Basic Bank Ltd.	Mirpur Branch	2218-01-0016769	214,430,763	13,659,581			14,431,138	721,557		228,090,344		
11	Basic Bank Ltd.	Babubazar Branch	2318-01-0005111	256,942,500	16,645,717			17,574,439	878,722		273,588,216		
12	Basic Bank Ltd.	Babubazar Branch	2318-01-0005062	569,136,185	36,976,530			38,975,295	1,948,765		606,112,715		
13	Basic Bank Ltd.	Babubazar Branch	2318-01-0005021	714,880,396	45,095,225			47,521,290	2,376,064		759,975,621		
14	Basic Bank Ltd.	Dilkusha Branch	1518-01-0010602	72,846,170	4,688,443			4,987,835	249,392		77,534,613		
15	Basic Bank Ltd.	Dilkusha Branch	1518-01-0010511	771,617,551	50,149,747			52,841,839	2,642,092		821,767,298		
16	Basic Bank Ltd.	Islampur Branch	3918-01-0005737	142,307,066	9,207,493			9,744,730	487,236		151,514,559		
17	Basic Bank Ltd.	Islampur Branch	3918-01-0005693	150,424,417	9,735,599			10,300,631	515,032		160,160,016		
18	Basic Bank Ltd.	Islampur Branch	3918-01-0005881	281,403,319	17,810,117			18,800,124	940,006		299,213,436		
19	Basic Bank Ltd.	Islampur Branch	3918-01-0005118	1,965,269,328	124,987,773			13,161,870	6,580,935		2,090,257,101		
20	Basic Bank Ltd.	Moulvi Bazar Branch	1018-01-0004007	531,535,364	33,516,638			35,333,303	1,766,665		565,052,001		
21	Basic Bank Ltd.	Moulvi Bazar Branch	1018-01-0003996	1,436,492,921	90,666,428			95,490,977	4,774,549		1,527,159,349		
22	Basic Bank Ltd.	Shamoli Branch	094903/5318-01-0005617	34,820,315	2,183,720			2,314,442	115,722		37,004,035		
23	Basic Bank Ltd.	Dhanmondi Branch	2818-01-0010286	141,924,466	8,911,969			9,433,651	471,683		150,836,434		
24	Basic Bank Ltd.	Dhanmondi Branch	2818-01-0010111	146,776,448	9,218,381			9,756,190	487,810		155,994,828		
25	Basic Bank Ltd.	Santinagar Branch	110983/0918-00-0018294	58,069,037	3,616,338			3,859,303	192,965		61,685,375		
26	Basic Bank Ltd.	Bangshal Branch	085163/0618-01-0010776/2017	141,065,942	8,857,751			9,376,580	468,829		149,923,694		
27	Janata Bank Ltd.	Moghbazar Corp. Branch	0726168	969,586,570	45,227,865		1,014,814,435	47,713,542	2,385,677		-		
28	Janata Bank Ltd.	WAPDA Corp. Branch	0817090/3761(0100216898146)	550,568,244	36,847,423			38,786,761	1,939,338		587,415,667		
29	Janata Bank Ltd.	WAPDA Branch	0817108/3779	1,176,672,284	4,955,856			5,216,690	260,835		1,181,628,140		
30	Rupali Bank Ltd.	Bangshal Road Branch	0751665/1239	-	523,644,765			18,503,548	925,177		523,644,765		
31	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184050/35717	278,482,241	12,928,659		291,410,900	13,714,378	685,719		-		
32	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184057/35717	283,164,315	13,147,708		296,312,023	13,944,956	697,248		-		
33	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184061/357721	438,156,377	20,428,358		458,584,735	21,608,798	1,080,440		-		
34	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	1204203/357863	36,275,970	1,667,155		37,943,125	1,786,479	89,324		-		
35	First Security Islami Bank Ltd.	Bishawra Rd. Branch	120430001731-2	77,616,205	5,647,129			5,996,978	299,849		83,263,334		
36	First Security Islami Bank Ltd.	Bishawra Rd. Branch	1204300019556-00	94,397,564	6,879,307			7,294,007	364,700		101,276,871		
37	First Security Islami Bank Ltd.	Bishawra Rd. Branch	12024300019567-00	186,515,975	12,783,606			13,509,058	675,453		199,299,581		
38	First Security Islami Bank Ltd.	Bishawra Rd. Branch	1202430001711-3	251,864,111	18,437,275			19,460,289	973,014		270,301,386		
39	First Security Islami Bank Ltd.	Bishawra Rd. Branch	12024300019568-00	371,866,323	25,538,806			26,935,585	1,346,779		397,405,128		
40	First Security Islami Bank Ltd.	Dhanmondi Model Branch	1601121/02902430000020	32,824,201	1,124,989		33,949,190	1,199,988	59,999		35,234,291		
41	National Bank Ltd.	New Eskaton Branch	0715302/1111004299516	32,824,164	2,410,127			2,536,976	126,849		35,234,291		
42	National Bank Ltd.	Dilkusha Branch	1999005646678	105,612,205	100,000,000						105,612,205		
43	National Bank Ltd.	Dilkusha Branch	1999005646694	100,000,000	100,000,000						100,000,000		
44	NRB Global Bank Ltd.	Gulshan Branch	0462771/0124200040190	88,838,808	4,527,469		93,366,277	5,034,178	251,709		-		
45	NRB Global Bank Ltd.	Gulshan Branch	0462768/0124200040027	89,056,018	6,538,972			6,883,128	344,156		95,594,989		





**Bangladesh Power Development Board  
Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**  
As on 30 June 2023

Schedule-D

Sl. No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
46	NRB Global Bank Ltd	Gulshan Branch	0452770/0124200003824	191,660,993	13,951,213	205,612,206		14,859,172	742,959	(0)	
47	NRB Global Bank Ltd	Gulshan Branch	0455893/0124200009442	312,863,292	22,972,105			24,181,163	1,209,058	333,833,397	
48	NRB Global Bank Ltd	Gulshan Branch	0453894/0124200009939	373,244,387	12,872,008	386,116,395		13,807,377	690,369	-	
49	NRB Global Bank Ltd	Nayapattan Branch	474823.00	33,224,753	2,348,031			2,471,611	123,581	35,572,784	
50	NRB Global Bank Ltd	Nayapattan Branch	474824.00	40,330,084	2,850,173			3,000,182	150,009	43,180,256	
51	NRB Global Bank Ltd	Nayapattan Branch	474825.00	47,213,137	3,336,606			3,512,217	175,611	50,549,744	
52	NRB Global Bank Ltd	Nayapattan Branch	474826.00	19,054,579	1,346,609			1,417,483	70,874	20,401,187	
53	NRB Global Bank Ltd	Mohakhali Branch	478718.00	30,226,475	2,093,503			2,203,687	110,184	32,319,977	
54	Global Islami Bank Ltd	Panthalpath Mohila Branch	0562629 (1240000024273)	30,935,301	2,173,568			2,287,966	114,398	33,108,869	
55	Union Bank Ltd.	Mirpur Branch	0116814 (0432030005132)	36,496,387	2,655,064			2,810,594	140,530	39,151,452	
56	Union Bank Ltd.	Gulshan Branch	0157249/0432030005975	32,844,430	2,387,833			2,529,298	126,465	35,232,263	
57	Union Bank Ltd.	Gulshan Branch	0244374 (002-203003852-6)	41,093,524	34,561,972			660,824	33,041	34,561,972	
58	Union Bank Ltd.	Gulshan Branch	002-2030001147-1	55,961,869	2,847,822			3,013,497	150,675	43,941,346	
59	Union Bank Ltd.	Gulshan Branch	002-203000345-9	58,555,626	4,043,150			4,308,579	215,429	60,005,019	
60	Union Bank Ltd.	Gulshan Branch	002-203000246-9	115,853,757	4,232,948			4,508,366	225,418	62,788,574	
61	Union Bank Ltd.	Gulshan Branch	002-203000648-6	229,599,080	8,425,737			8,921,828	446,091	124,279,493	
62	Union Bank Ltd.	Gulshan Branch	002-203001187-5	140,537,932	9,739,833			10,305,088	515,254	150,277,765	
63	Union Bank Ltd.	Gulshan Branch	002-203000584-5	335,463,249	16,030,881			16,890,401	844,520	245,629,960	
64	Union Bank Ltd.	Gulshan Branch	002-203000242-5	31,875,890	23,446,338			24,696,146	1,234,807	358,909,587	
65	Union Bank Ltd.	Gulshan Branch	002-203000353-8	436,320,679	31,875,890			33,606,200	1,680,310	468,196,569	
66	Union Bank Ltd.	Gulshan Branch	002-2030001123-4	557,593,783	40,750,044			42,947,414	2,147,371	598,343,827	
67	Union Bank Ltd.	Gulshan Branch	002-2030009594-6	556,028,228	38,689,026			40,777,923	2,038,896	594,717,254	
68	NRBC Bank	Principal Branch	0244377/0101.70300007771	-	93,366,277			-	-	93,366,277	
			<b>Sub-Total of Pension Fund</b>	<b>18,411,896,090</b>	<b>1,949,740,590</b>	<b>2,818,109,285</b>		<b>1,172,396,340</b>	<b>58,619,817.02</b>	<b>17,543,527,395</b>	
69	Bangladesh Krishi Bai	Local Principal Office	674352/19691	575,139,007	22,515,726	597,654,733		28,269,658	5,653,932	-	
70	Bangladesh Krishi Bai	Local Principal Office	675022/20299	108,475,450	4,165,493	112,640,943		5,331,866	1,066,373	-	
71	Bangladesh Krishi Bai	Local Principal Office	675025/20300	542,710,508	21,240,566	563,951,074		26,675,708	5,335,142	-	
72	Bangladesh Krishi Bai	Local Principal Office	675274/20328	155,417,863	6,011,371	161,429,234		7,639,214	1,527,843	-	
73	Bangladesh Krishi Bai	Zorine Branch	259885/5020	35,466,704	1,417,679	36,884,383		1,809,399	361,920	-	
74	Basic Bank Ltd.	Karwan Bazar Branch	118599/3118-01-40016364	34,816,066	1,407,210	36,223,276		1,796,512	359,302	0	
75	Basic Bank Ltd.	Karwan Bazar Branch	118600/3118-01-40016370	23,195,694	927,520	24,123,214		1,196,900	239,380	-	
76	Basic Bank Ltd.	Dilkusha Branch	1518-01-0006746	14,058,526	528,315	14,586,841		697,894	139,579	-	
77	Janata Bank Ltd.	Dhaka Sheraton Hotel Corp. Branch	0397155/0100173635103	39,087,058	2,225,315	41,312,373		2,819,143	563,829	-	
78	Janata Bank Ltd.	Moghbarar Corp. Branch	0726172	57,300,121	2,344,894	59,645,015		2,716,549	271,655	-	
79	Janata Bank Ltd.	Moghbarar Corp. Branch	0726172	290,994,974	12,484,224	303,479,198		13,982,471	1,398,247	-	
80	Rupali Bank Ltd.	Rupali Sadian Corp. Motijheel	0184206/357864	45,501,883	1,984,886	47,486,769		2,120,933	106,047	-	
81	Dutch Bangla Bank Ltd	For Ex. Branch, Motijheel	106326/1761	10,315,000	543,085			603,428	60,343	10,858,085	
82	First Security Islami B	Bishawa Rd. Branch	0144896/2430000883-0	18,765,493	575,984	19,341,478		656,649	65,665	-	
83	First Security Islami B	Bishawa Rd. Branch	0144897/2430000884-7	7,013,293	217,871	7,231,164		245,412	24,541	-	
84	National Bank Ltd.	Dhanmondi Extension Branch	0771533/1205003930569	23,254,723	1,109,012	24,363,736		1,265,569	126,557	-	
85	National Bank Ltd.	Dhanmondi Extension Branch	0771588/1205004388711	32,335,921	1,583,378	33,919,299		1,792,642	179,264	-	
86	National Bank Ltd.	Dilkusha Branch	0773107/19990004246057	32,829,430	1,459,942	34,289,372		1,862,428	372,486	-	
87	National Bank Ltd.	Rokeya Sarani Branch	0492980/11270004247920	32,824,252	1,560,459	34,384,711		1,767,177	176,718	-	
88	National Bank Ltd.	Rokeya Sarani Branch	0830014/11270004390325	32,315,083	1,536,021	33,851,103		1,740,023	174,002	-	
89	National Bank Ltd.	Motijheel Branch	0745586/1058005351285	-	51,572,160			1,965,200	393,040	51,572,160	
90	NRB Global Bank Ltd	Banami Branch	0552014 (01242000412618)	35,837,509	1,063,295	36,900,805		1,241,439	124,144	-	



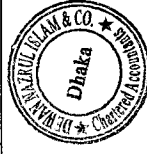
**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**  
As on 30 June 2023

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
91	The Farmers Bank Ltd	Head Office, Gulshan	124200058127.00	(0)							
92	The Farmers Bank Ltd	Head Office, Gulshan	124200046826.00	420,319,649	19,988,971		22,209,968	2,220,997	440,308,620	(0)	
93	The Farmers Bank Ltd	Inamgonj Branch	00063987157061270	29,638,571	1,264,564		1,405,071	140,507	30,903,135		
94	The Farmers Bank Ltd	Inamgonj Branch	0006394061019	37,494,561	1,599,748		1,777,498	177,750	39,094,310		
95	The Farmers Bank Ltd	Inamgonj Branch	124200049203.00	241,410,992	10,300,076		11,444,529	1,144,453	251,711,068		
	<b>Sub-Total of Depreciation Fund</b>			<b>2,896,518,331</b>	<b>171,627,766</b>		<b>145,033,479</b>	<b>22,403,713,35</b>	<b>824,447,377</b>		
96	Basic Bank Ltd.	Karwan Bazar Branch	218660/3118-01-0019831		91,549,688		1,631,250	81,563	91,549,688		
97	Basic Bank Ltd.	Banani Branch	231261/4718-01-0007562		508,609,375		9,062,500	453,125	508,609,375		
98	Basic Bank Ltd.	Uttra Branch	223937/2618-01-0015628		305,165,625		5,437,500	271,875	305,165,625		
99	Basic Bank Ltd.	Mirpur Branch	214759/2218-01-0023841		203,443,750		3,625,000	181,250	203,443,750		
100	Basic Bank Ltd.	Cantonment Branch Dhaka	6418-01-0003192	144,544,897	9,695,170		10,258,074	512,904	154,240,067		
101	Basic Bank Ltd.	Gulshan Branch	2118-01-0008478	288,790,604	19,241,249		20,306,578	1,015,329	308,031,853		
102	Basic Bank Ltd.	Moulouvi Bazar Branch	1018-01-0004348	144,366,151	9,683,118		10,245,388	512,269	154,049,270		
103	Basic Bank Ltd.	Moulouvi Bazar Branch	211168/1018-01-0007056/2023	-	203,443,750		3,625,000	181,250	203,443,750		
104	Basic Bank Ltd.	Shamoli Branch	229337/5318-01-0011359	-	305,165,625		5,437,500	271,875	305,165,625		
105	Basic Bank Ltd.	Main Branch	202360/0218-01-0032801	-	508,609,375		9,062,500	453,125	508,609,375		
106	Basic Bank Ltd.	WAPDA Branch	218-01-0018967	360,993,056	24,289,369		25,620,388	1,281,019	385,282,425		
107	Janata Bank Ltd.	WAPDA Branch	0817086/3757	992,555,207	1,005,579,715		14,560,564	1,456,056	-		
108	Janata Bank Ltd.	WAPDA Corp. Branch	0817134/3805	345,000,000	26,059,665		27,431,227	1,371,561	371,059,665		
109	Janata Bank Ltd.	Dhaka University Corp. Branch	0902491	-	53,068,692				53,068,692		
110	Rupali Bank Ltd.	Ramma Corp. Branch	0401060/51/105749	50,000,000	3,068,692		3,335,465	166,773	-		
111	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184139/35797	1,117,985,987	74,770,781		78,758,717	3,957,936	1,192,756,768		
112	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184140/35798	1,117,985,987	74,770,781		78,758,717	3,937,936	1,192,756,768		
113	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	0184276/35953		1,577,853,229		82,003,399	4,100,170	1,577,853,229		
114	Dutch Bangla Bank Ltd	B B Road Branch, N.gonj	108809/98	56,986,719	2,974,707		3,131,270	156,564	59,961,426		
115	First Security Islami Bank Ltd	Dilkusha Branch	1388283/(010124300112850)	55,695,366	2,677,340		2,923,516	146,176	-		
116	National Bank Ltd.	Dilkusha Branch	1999005646621	-	190,000,000				190,000,000		
117	National Bank Ltd.	Dilkusha Branch	1999005646633	-	160,000,000				160,000,000		
118	National Bank Ltd.	Dilkusha Branch	1999005646643	-	30,000,000				30,000,000		
119	National Bank Ltd.	Dilkusha Branch	1999005646657	(0)	900,000,000				900,000,000		
120	National Bank Ltd.	Dilkusha Branch	1999005646664	-	170,000,000				170,000,000		
121	National Bank Ltd.	Dilkusha Branch	1999005648564	-	40,000,000				40,000,000		
122	Union Bank Ltd	Mirpur Branch	0117099/(0432030005569)	33,436,199	2,285,425		2,421,500	121,075	35,721,624		
123	Union Bank Ltd	Mirpur Branch	0157102/(0432030005582)	22,280,257	1,517,711		1,613,380	80,669	23,797,968		
124	Union Bank Ltd.	Mirpur Branch	0157171/(0432030005806)	55,572,088	4,014,629		4,678,557	213,928	59,586,717		
125	Union Bank Ltd.	Mirpur Branch	0157297/(0432030006098)	53,902,631	3,657,592		3,902,729	195,136	57,560,223		
126	Union Bank Ltd.	Gulshan Branch	0244508/(002-203003923-5)		100,000,000				100,000,000		
127	Union Bank Ltd	Gulshan Branch	002-203003976-4		51,792,262				51,792,262		
128	Union Bank Ltd.	Gulshan Branch	002-203003970-7		390,000,000				390,000,000		
129	Union Bank Ltd.	Gulshan Branch	002-203003971-8		430,000,000				430,000,000		
130	Union Bank Ltd.	Gulshan Branch	002-203003974-2		305,685,625				305,685,625		
131	Union Bank Ltd.	Gulshan Branch	002-203003975-3		305,685,625				305,685,625		
132	IFIC Bank Ltd.	Principal Branch	1440384		207,571,250		8,075,000	403,750	207,571,250		
133	Community Bank BD	Gulshan Branch	'0011501		90,000,000				90,000,000		



**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**  
As on 30 June 2023

Sl. No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
134	Meghna Bank Ltd.	Banani Branch	1120-285-000000-37		50,000,000					50,000,000	
135	Meghna Bank Ltd.	Banani Branch	1120-285-000000-38		50,000,000					50,000,000	
136	NRBC Bank	Banani Branch	0215747/0121 70300000923		305,685,625	305,685,625		6,037,500	301,875	0	
137	NRBC Bank	Principal Branch	0244339/0101 70300007747		305,685,625	305,685,625		6,037,500	301,875	0	
138	NRBC Bank	Principal Branch	0244415/010170300007788		450,000,000					450,000,000	
139	NRBC Bank	Uttara Branch	0200592/010870300002601		450,000,000					450,000,000	
140	Meghna Bank Ltd.	Motijheel Branch	1103274000000006		51,792,262	51,792,262		1,955,012	97,751	(0)	
		<b>Sub-Total of Central GPF</b>		<b>4,840,095,150</b>	<b>9,062,538,120</b>	<b>1,780,184,625</b>		<b>429,535,731</b>	<b>22,204,815</b>	<b>12,122,448,645</b>	
141	Bangladesh Krishi Bank	Local Principal Office	675024/20299	434,151,743	10,791,886	444,943,629		13,552,358	2,710,472		
142	Janata Bank Ltd.	WAPDA Branch	0817083/3754	1,117,159,337	138,221,725			153,579,695	15,357,969	1,255,381,062	
143	Rupali Bank Ltd.	Rupali Sadan Corp. Motijheel	208919/312170	401,630,652	24,010,376			26,733,751	2,673,375	425,641,028	
144	Rupali Bank Ltd.	Bangshal Road Branch	0751857/5219		200,000,000					200,000,000	
145	Dutch Bangla Bank Ltd.	Local Office, Motijheel	101060/8091	(0)						(0)	
146	Dutch Bangla Bank Ltd.	Shanti Nagar Branch	106025/756	22,530,232	709,703			788,559	78,856	23,239,935	
147	First Security Islami Bank Ltd.	Bishwara Rd. Branch	0144519/24300006536	61,609,588	4,353,306			4,892,562	489,256	65,962,894	
148	National Bank Ltd.	Motijheel Branch	0745587/1058003551290		464,149,440			17,686,800	3,537,360	464,149,440	
149	Union Bank	Gulshan Branch	002-203003973-1		420,000,000					420,000,000	
150	EXIM Bank Ltd.	Karwan Bazar Branch	1127965/0121001716386		103,139,869			3,841,500	768,300	103,073,200	
151	Community Bank Ltd.	Gulshan Branch	0015225		206,350,400			3,924,836	784,967	103,139,869	
152	IFTC Bank Ltd.	Principal Branch	1440385		206,350,400			8,063,000	1,612,600	206,350,400	
		<b>Sub-Total of Consumer Security Deposit</b>		<b>2,037,081,552</b>	<b>1,674,799,905</b>	<b>444,943,629</b>		<b>10,807,424</b>	<b>2,161,485</b>	<b>3,266,937,828</b>	
153	Rupali Bank Ltd.	Local Office, Motijheel	002387/39176	189,285,754	8,545,939	197,831,693		10,807,424	2,161,485		
		<b>Sub-Total of Contractor Security Deposit</b>		<b>189,285,754</b>	<b>8,545,939</b>	<b>197,831,693</b>		<b>10,807,424</b>	<b>2,161,485</b>		
154	Bangladesh Krishi Bank Ltd.	Local Principal Office	675106/20381	481,432,383	18,583,650	500,016,033		23,354,563	4,670,913		
155	Dutch Bangla Bank Ltd.	For Ex. Branch, Motijheel	106325/1758	10,315,000	543,085			603,428	60,343	10,858,085	
156	First Security Islami Bank Ltd.	Corporate Office	28124300003178		300,000,000					300,000,000	
		<b>Sub-Total of Assets Insurance Fund</b>		<b>491,747,383</b>	<b>319,126,735</b>	<b>500,016,033</b>		<b>23,957,990</b>	<b>4,731,255</b>	<b>310,858,085</b>	
157	National Bank Ltd.	Motijheel Branch	1058005327354		391,755,828			14,694,785	2,938,957	391,755,828	
158	Union Bank Ltd.	Gulshan Branch	002-203003972-9		240,000,000					240,000,000	
		<b>Sub-Total of Deposit Works</b>		<b>500,000,000</b>	<b>631,755,828</b>	<b>28,050,000</b>		<b>14,694,785</b>	<b>2,938,957</b>	<b>631,755,828</b>	
159	Janata Bank Ltd.	WAPDA Branch	0817113/3784	500,000,000	28,050,000			33,187,500	5,087,500	500,000,000	
		<b>Sub-Total of Endowment Fund</b>		<b>500,000,000</b>	<b>28,050,000</b>	<b>28,050,000</b>		<b>33,187,500</b>	<b>5,087,500</b>	<b>500,000,000</b>	
160	HSBC	Main Branch	External Finance LC Margin against Power Import from India	2,189,372,561						2,189,372,561	
161	Janata Bank Ltd.	Jatrabari Cor. Branch	0100224424544	15,054,219	846,800			940,889	94,089	15,901,018	
162	Janata Bank Ltd.	Jatrabari Cor. Branch	0100224426202	8,128,630	457,235			508,039	8,585,865	50,804	
163	Janata Bank Ltd.	Abdul Gani Road Branch	0100230421298	14,408,502	749,295			849,217	84,922	15,157,796	
164	Janata Bank Ltd.	Abdul Gani Road Branch	0100229383986	10,000,000	570,000			600,000	30,000	10,570,000	
165	Janata Bank Ltd.	WAPDA Corp. Branch	0100231168146	13,676,565	645,534			806,917	161,383	14,322,099	
166	Janata Bank Ltd.	Fulbaria Branch	0100223569506	14,699,102	705,557			881,946	176,389	15,404,659	
167	Janata Bank Ltd.	Fulbaria Branch	0100223576430	5,076,817	243,687			304,609	60,922	5,320,505	
		<b>Sub-Total of Trustee Board, BPDB</b>		<b>81,043,835</b>	<b>4,218,108</b>			<b>4,891,617.16</b>	<b>658,508.97</b>	<b>85,261,943</b>	
168	Basic Bank Ltd.	Karwan Bazar	3118-01-0019163	104,115,127				5,143,909	978,782	104,115,127	
169	Basic Bank Ltd.	Main Branch	0218-01-0031338	1,042,669,978				51,493,723	8,723,745	-	
170	Basic Bank Ltd.	Babu Bazar	2318-01-0007964	1,042,719,978				51,493,723	8,723,745	1,042,719,978	



**Bangladesh Power Development Board**  
**Detailed Schedule of Investment in Fixed Deposit Receipts (FDRs)**

As on 30 June 2023

Sl.No.	Bank Name	Branch	FDR No.	Opening balance	Financial Year 2022-2023		Adjustment	Interest during the period	TDS	Closing balance	Comments
					Investment	Encashment					
171	Basic Bank Ltd	Mirpur Branch	2218-01-0022661		1,030,048,257	1,030,048,256		33,498,063	3,349,806	0	
172	Basic Bank Ltd	Mirpur Branch	2218-01-0023349		797,759,126			13,825,844	6,114,975	797,759,126	
173	Basic Bank Ltd	Shantinagar	0918-01-0019949		1,042,719,978			51,493,723	8,723,745	1,042,719,978	
174	Basic Bank Ltd	Main Branch	0218-01-0033145		802,669,978					802,669,978	
	<b>Sub-Total of Central Development Fund</b>				<b>5,862,702,422</b>	<b>2,072,718,234</b>		<b>206,948,984.32</b>	<b>36,614,797</b>	<b>3,789,984,187</b>	
175	Union Bank Ltd.	Gulshan Branch	0022030037345		522,529,841			28,174,802	5,644,960	522,529,841	
176	Union Bank Ltd.	Gulshan Branch	0022030037356		522,529,841			28,174,802	5,644,960	522,529,841	
177	Union Bank Ltd.	Gulshan Branch	0022030037367		522,529,841			28,174,802	5,644,960	522,529,841	
	<b>Sub-Total of External Finance Development Fund</b>				<b>1,567,589,524</b>	<b>-</b>		<b>84,524,405</b>	<b>16,934,881</b>	<b>1,567,589,524</b>	
	<b>Total (Finance)</b>			<b>31,637,040,657</b>	<b>21,280,694,936</b>	<b>10,085,552,219</b>		<b>2,359,041,315</b>	<b>200,368,884</b>	<b>42,832,183,373</b>	
178	Fixed deposit by RAO's/Trustee Board-Contractors Security Deposit, Labour Welfare & Others			273,130,215	15,094,933	187,500		7,057,084	677,645	288,037,648	
179	Adjustments										
	<b>Grand Total</b>			<b>31,910,170,872</b>	<b>21,295,789,869</b>	<b>10,085,739,719</b>		<b>2,366,098,399</b>	<b>201,046,529</b>	<b>43,120,221,021</b>	



Bangladesh Power Development Board  
Schedule of Petty Cash Fund  
As at 30 June 2023

SL.No.	Name of RAO	30-Jun-23	30-Jun-22
		Taka	Taka
<b>A</b>	<b>RAO</b>		
1	RAO Bhola	49,000.00	49,000.00
2	RAO Baghabari	58,000.00	58,000.00
3	RAO Bheramara	12,000.00	12,000.00
4	RAO Barapukuria	101,000.00	89,000.00
5	RAO Barishal	17,000.00	17,000.00
6	RAO CES	164,000.00	164,000.00
7	RAO COOAC	383,000.00	393,000.00
8	RAO Cumilla	106,000.00	106,000.00
9	RAO Chandpur	36,000.00	36,000.00
10	RAO Fenchuganj	23,000.00	23,000.00
11	RAO Ghorashal	248,500.00	246,500.00
12	RAO Kaptai	56,500.00	56,500.00
13	RAO Khulna	100,000.00	100,000.00
14	RAO Katakhal	74,000.00	74,000.00
15	RAO Mymensing	116,000.00	116,000.00
16	RAO Shambhuganj	116,000.00	116,000.00
17	RAO Noakhali	60,500.00	60,500.00
18	RAO P&D	340,000.00	331,500.00
19	RAO P&Co	210,000.00	200,000.00
20	RAO Rangpur	38,000.00	38,000.00
21	RAO Rawzan	98,000.00	98,000.00
22	RAO Shahjibazar	102,000.00	93,000.00
23	RAO Shikalbaha	116,000.00	116,000.00
24	RAO Siddhirganj	100,000.00	100,000.00
25	RAO Sylhet	173,500.00	173,500.00
26	RAO Tongi	60,500.00	60,500.00
27	RAO Tangail	67,000.00	67,000.00
28	RAO Bibiyana	91,000.00	91,000.00
		<b>3,116,500.00</b>	<b>3,085,000.00</b>
<b>B</b>	<b>Projects</b>		
1	IVVR (Phase II)	-	15,000.00
2	Khulna 330MW CCPP	10,000.00	10,000.00
3	Moheshkhal 2-600*700 MW Coal Based Power Plant Const.	15,000.00	15,000.00
4	Ghorashal 4th unit Re-powering Project	10,000.00	10,000.00
5	Ghorashal 3th unit Re-powering Project	15,000.00	15,000.00
6	Ctg. & Khulna 1300*2 MWTPSC Project	15,000.00	15,000.00
7	Shahjibazar 100 MW GTPPP	8,000.00	8,000.00
8	Saidpur 150 M.W. SCPP Project	10,000.00	10,000.00
9	Power Dist. System Development Sylhet	12,000.00	12,000.00
10	Power Dist. System Development Rangpur	-	15,000.00
11	Power Dist. System Development Project, CTG Zone (Phase-2)	12,000.00	12,000.00
12	Construction of 400 MW Combined Cycle Power Plant ,Roazan, Ctg.	15,000.00	15,000.00
13	Smart Pre-Payment Metering Project in Distribution Zones	15,000.00	-
14	Pre-payment Metering Cumilla & Mymensingh	12,000.00	12,000.00
15	Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island	10,000.00	10,000.00
16	Power Distribution System Development Project,Cumilla Zone	15,000.00	15,000.00
17	Ghorashal 6th unit Re-powering Project	10,000.00	10,000.00
18	Bangladesh Power Management Institute Construction Project	6,000.00	6,000.00
19	Power Dist. System Development Project, Mymensingh Zone	15,000.00	15,000.00
		<b>205,000.00</b>	<b>220,000.00</b>
	<b>Total (A+B)</b>	<b>3,321,500.00</b>	<b>3,305,000.00</b>



Schedule-F

Bangladesh Power Development Board  
Schedule of Cash at Bank  
As at 30 June 2023

Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-23	30-Jun-22
		Taka	Taka
<b>A. Central Development Bank</b>			
Agrani Bank,Local Office Br.,Dhaka	STD-020000083782		
Rupali Bank,Rupali Sadan Br. Dhaka	SND-240000438	27,188,765	1,017,881,454
Basic Bank , Main Br.	STD-0001729	5,225,581	-
Janata Bank,Abdul Goni Road Br. Dhaka	SND-004001204	1,906,169,981	4,401,297,867
<b>Total of Central Development Bank</b>		<b>1,938,584,327</b>	<b>5,419,179,320</b>
<b>B: Central Revenue Collection Bank</b>			
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-063664-430	25,109,139	1,456,883,583
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-063671-430	12,066,003	178,397,648
AB Bank Ltd.,Motijheel Branch, Dhaka.	NA-4004-763262-430	155,249,944	155,249,944
Rupali Bank Ltd.,Rupali Sadan Corporate Branch, Motijheel, Dhaka.	SND-0026024000193	131,156,313	10,314,575
AB Bank Ltd.,North South Road Branch, Dhaka.	NA-4010-773848-430		0
UCBL,Foreign Exchange Branch, Dhaka.	SND-072-1301-000-000-538	20,192,249	38,260,243
National Bank Ltd.,Motijheel Branch, Dhaka	PSA-1058002005990	885,341,193	187,231,030
National Bank Ltd.,Foreign Exchange Branch, Dhaka.	PSA-1021000031936	83,156,884	418,496,490
UCBL ,Elephant Road Branch, Dhaka.	SND-0171301000000433	402,013,542	315,586,986
Janata Bank Ltd.,Kamal Ataturk Avenue cop. Br	SND-0100233678320	204,853,162	(0)
BRAC Bank Ltd.,Motijheel Branch, Dhaka	STD-1505101498784001	308,342,940	157,062,779
Citi Bank N/A,Gulshan Branch, Dhaka.	SND-G010001200200019	-	124,928,005
Duch Bangla Bank Ltd ,Foreign Exchange Branch, Motijheel, Dhaka.	SND-1051200004355	89,981,069	1,041,510
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	STD-0100004052590	128,206,983	24,088,643
Janata Bank Ltd., Local Office Branch, Motijheel, Dhaka.	CD-0100001356768	22,144,040	153,803,800
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100014145642	46,903,604	18,068,901
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100211114881	250,687,164	166,420,089
Rupali Bank Ltd.,Rupali Sadan Corporate Branch, Motijheel, Dhaka.	SND-0026024000094	67,549,890	861,824,588
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SNDS-1619636000435	48,848,681	55,540,585
Sonali Bank Ltd., Local Office Branch, Motijheel, Dhaka.	CD-0002633102183	105,522	78,345,940
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SNDS-1619603000093	734,260,351	10,279,254
Standard Chartered Bank Ltd.,Uttara Branch, Dhaka.	STD-02-2260654-01	808,616	809,796
The HSBC Bank Ltd.,Management Office, Tejgaon Industrial Area, Dbaka.	STD-001-123645-069	50,112,230	1,225,469
UCBL,Elephant Road Branch, Dhaka.	SND- 0171301000000386	1,097,380,677	77,216,196
UCBL,Elephant Road Branch, Dhaka.	SND- 0171301000000411	3,990,818	4,590,749
Sonali Bank Ltd.,WAPDA Corporate Branch Dhaka.	SNDS-1619603000127	71,449,956	-
Janata Bank Ltd.,Nawab Abdul Gani Road Branch Dhaka.	SND-0100236256621	83,236,749	0
BRAC Bank Ltd.,Bashabo Branch	STD-1014987840041	2,243,261	(0)
Agrani Bank Ltd.,Hatkhola Branch, Dhaka	SND-0200017711629	64,826,692	453,319,105
Sonali Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-1619603000123	956,864,924	72,022,369
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100231042738	5,920,172	5,342,574
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka	SND-0100233907230	3,193,879	33,708,110
National Bank Ltd.,Motijheel Branch Dhaka	PSA-1058005537908	24,343,422	-
<b>Total of Central Power Collection Bank</b>		<b>5,980,540,070</b>	<b>5,060,058,961</b>
<b>C: Central Miscellaneous Collection Bank :</b>			
Sonali Bank , WAPDA Branch, Dhaka.( Assets Insurance Fund)	STD- 161936000253	4,430,148	266,620
Sonali Bank,Local Office,Motijheel,Dhaka	0002536000129	48,560,104	419,858,618
Sonali Bank,Local Office,Motijheel,Dhaka	0002636000194	88,245,075	450,927,718
Janata Bank,B-WAPDA Branch, Motijheel, Dhaka	0100014145839	575,326,133	1,809,211,427
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000053	722,767	704,192
Rupali Bank,Rupali Sadan Corp. Br; Motijheel	0026024000091	431,673,323	2,601,807,832
Agrani Bank,Hatkhola Br., Motijheel	0200002507403(36000163)	367,765	435,161
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	0026024000105	177,828,220	2,127,180,998
Agrani Bank,Press Club	0200009157157	13,944,386	124,379
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1609603000089	2,009,245	242,089,656
Janata Bank Ltd., Nabab Abdul Gani Road Branch	100162325200	57,929,387	3,421
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	26024000166.00	17,576,982	62,065,409
Sonali Bank,B-WAPDA Bhaban Corp. Br., Dhaka	1619603000101.00	54,815,568	256,520,164
NRBC Bank,Noyabajar Branch, Dhaka.	0139-36400000001(0139-36000000064)	4,429,787	42,696,087
Rupali Bank,Rupali Sadan Corp. Br., Motijheel	26024000197.00	162,688,286	16,558,638
Sonali Bank Ltd.,Local Office Motijheel Dhaka.	SNDS-0002603000278	16,034,170	-
Sonali Bank Ltd.,Local Office Motijheel Dhaka.	SNDS-0002603000279	160,078	(0)
Janata Bank,Nawab Abdul Gani Road Branch, Dhaka	SND-0100236161042	1,716,700	(0)
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100229511241	27,512,578	33,756,574
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100230766970	7,748,159	13,711,892
Janata Bank Ltd.,WAPDA Corporate Branch, Dhaka.	SND-0100239747544	67,356,956	-
Janata Bank Ltd.,Nawab Abdul Gani Road Branch, Dhaka.	SND-0100233366620	8,888,638	2,217,072
<b>Total of Central Miscellaneous Collection Bank</b>		<b>1,769,964,456</b>	<b>8,080,135,857</b>



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-23	30-Jun-22
		Taka	Taka
<b>D: Development Bank Account [External Finance]</b>			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-236000145	3,481	3,403
Janata Bank Ltd., Local Office, Dilkusha, Dhaka	STD-010236000755	13,899,094	13,601,206
Rupali Bank Ltd., Foreign Exchange Cor. Branch, Motijheel, Dhaka	STD-0067024000024	63,845	65,110
Sonali Bank Ltd., B-Wapda Corporate Br., Motijheel, Dhaka	STD-1619636000897	1,230,584,800	1,342,322,251
Rupali Bank Ltd., Local Office, Dilkusha C/A, Dhaka-1000	STD-0018024000170	639,470,937	661,691,435
Rupali Bank Ltd., Rupali Sadan Cor. Branch, Mojheel, Dhaka	STD-0026024000145	89,663,862	1,622,849,330
Bangladesh Krishi Bank, Local Principal Office, Dhaka	STD-4001-0320002243	51,899,277	57,267,737
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD-010990-067	167,282,532	167,265,646
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD-001-028992-68	60,872	60,848
Basic Bank Ltd., Main Branch, Motijheel, Dhaka	STD-0216-01-0001365	6,384,747	4,244,063
Agrani Bank Ltd., B-Wapda Cor. branch, Mojheel, Dhaka.	STD-0200009327045	64,014,420	64,756,350
HSBC Bank, Dhaka Main Office, Dhaka-1205.	STD001-053321-069	257,386,998	23,097,766
BDBL, Motijheel Br. Dhaka-1000	STD-04-0660240000013	46,426,150	149,983,884
<b>Total of Development Bank Account [External Finance]</b>		<b>2,567,141,017</b>	<b>4,107,209,027</b>
<b>E: Revenue Bank Account [External Finance]</b>			
Sonali Bank Ltd., Local Office, Motijheel, Dhaka	STD-0002636000509	1,831,366	1,805,646
Janata Bank Ltd., Local Office, Motijheel, Dhaka	STD-010236000292	25,586,350	22,199,585
Rupali Bank Ltd., Foreign Exn. BR. Motijheel, Dhaka	STD-00670 24000015 (17/01)	12,106,574	12,015,106
Sonali Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD -1619636000724	15,737,153	79,911,964
Sonali Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD -16196 36000765	10,767,300	102,857,000
AB Bank Ltd., B-WAPDA BR, Motijheel, Dhaka	STD-4004-765614-430	31,079,374	48,808,616
Bangladesh Krishi Bank, Local Principal Office, Motijheel, Dhaka	STD4001-032000216-3	2,199,641	5,184,911
Janata Bank Ltd., Abdul Goni Road, Dhaka	STD-0898004002683	52,115,627	32,015,828
Agrani Bank Ltd., N. PRESS CLUB BR.	STD - 36001083	6,289	7,280
HSBC Bank, Gulshan Branch, Dhaka.	HSBC STD-001-000504-067	29,737,818	5,456,373
Standard Chartered Bank, Gulshan. BR. Dhaka	STD-02-2260654-02	517,807	568,764
Rupali Bank Ltd., Rupali Sadan. BR. Motijheel, Dhaka	STD-0026024000164	10,358,869	38,481,502
Rupali Bank Ltd., Local Office, Motijheel, Dhaka	SND-00180240002116	42,880,295	10,763,648
HSBC Bank, B-Wapda Corporate Branch, Dhaka	HSBC STD-001-01990-068	98,644,260	25,530,457
HSBC Bank, Gulshan Branch, Dhaka.	HSBC STD-001-028992-067	60,078,577	48,306,530
Agrani Bank Ltd, B-Wapda Corp Barnch	SND-02-0000-9230304	67,861,686	30,259,023
BDBL, Motijheel Office	SND - 0660240000017	1,700,580	8,907,212
Janata Bank Ltd., Abdul Goni Road, Dhaka	SND-0100232284131	195,972	-
<b>Total of Revenue Bank Account [External Finance]</b>		<b>463,405,536</b>	<b>473,079,444</b>
<b>Total A+B+C+D+E</b>		<b>12,719,635,405</b>	<b>23,139,662,608</b>
<b>Cash at Bank-Regional Accounting Office (RAO)/CPAAC/Trustee Board &amp; Projects (shown below)</b>		<b>14,374,731,180</b>	<b>15,511,918,218</b>
		<b>27,094,366,586</b>	<b>38,651,580,826</b>

Cash at Bank-Regional Accounting Office (RAO),CPAAC/Trustee Board & Projects are shown below

Name of RAO/CPAAC/Trustee Board & Projects		
<b>RAO/CPAAC/Trustee Board</b>		
RAO Bhola	76,658,762.64	127,072,079.41
RAO Baghabari	23,161,178.21	14,384,370.63
RAO Bheramara	70,779,979.28	40,649,881.22
RAO Barapukuria	114,228,206.25	82,570,181.79
RAO Barisal	6,053,291.70	8,954,058.70
RAO CES	1,676,919,785.00	1,600,504,158.47
RAO COOAC	375,784,600.38	552,388,485.33
RAO Cumilla	1,289,746,967.07	2,204,639,824.52
RAO Chandpur	115,062,230.77	88,986,591.91
RAO Fenchuganj	23,555,502.54	24,901,264.54
RAO Ghorashal	541,271,237.40	637,382,231.27
RAO Kaptai	161,630,220.71	189,495,210.59
RAO Khulna	1,190,716,379.87	1,153,662,057.45
RAO Katakali	71,104,518.19	88,234,446.67
RAO Mymensing	451,578,874.16	486,079,624.85
RAO Shambhuganj	538,161,754.85	662,370,317.99
RAO Noakhali	725,692,567.08	875,555,014.03
RAO P&D	2,638,838,242.41	2,742,913,601.46
RAO P&Co	352,112,358.59	352,043,425.67
RAO Rangpur	90,546,069.55	66,761,711.59
RAO Rawzan	55,710,091.37	39,977,542.39
RAO Shahjibazar	299,518,255.67	358,724,159.90
RAO Shikalbaha	143,426,045.17	162,383,532.77
RAO Siddhirganj	89,894,282.16	104,384,640.02
RAO Sylhet	898,591,888.33	713,392,782.30
RAO Tongi	35,291,209.24	30,040,457.24
RAO Tangail	251,686,188.01	450,619,741.19
RAO Bibiyana	24,428,900.10	33,909,805.84
CPAAC	1,646,824,992.92	1,184,907,883.65
Trustee Board	48,846,208.62	74,458,169.36
	<b>14,027,820,788</b>	<b>15,152,347,253</b>



Bank wise closing balance are shown below

Name and Address of Central Bank Account	Account No	30-Jun-23	30-Jun-22
		Taka	Taka
<b>Projects</b>			
IVVR (Phase II)		-	1,295,112
Khulna 330MW CCPP		1,665,608	2,120,579
Moheshkhali 2-600*700 MW Coal Based Power Plant Const.		26,878,647	2,534,296
Ghorashal 4th unit Re-powering Project		78,196,116	75,269,116
Ghorashal 3rd unit Re-powering Project		4,528,069	4,309,751
Ctg. & Khulna 1300*2 MWTPSC Project		18,868,507	40,142,714
Shahjibazar 100 MW GTPPP		137,100	277,740
Saidpur 150 M.W. SCPP Project		3,898,373	1,707,290
Power Dist. System Deve Sylhet		65,686,873	68,205,840
Power Dist. System Deve Rangpur		1,035	26,351,966
Power Dist. System Development Project, CTG Zone (Phase-2)		23,971,368	19,004,231
Construction of 400 MW Combined Cycle Power Plant ,Roazan, Ctg.		17,217	2,010,628
Smart Pre-Payment Metering Project in Distribution Zones		18,480	-
Pre-payment Metering Cumilla & Mymensingh		1,512,337	1,219,849
Hundred Percent Reliable & Sustainable Electrification of Hatiya Island, Nijhum Island, & Kutubdia Island		37,561,264	22,080,761
Power Distribution System Dev project , Cumilla Zone, BPDB		62,020,736	54,558,399
Ghorashal 6th unit Re-powering Project		295,370	289,519
Bangladesh Power Management Institute Construction Project		1,933,573	2,039,648
Power Dist. System Development Project, Mymensingh Zone		19,719,721	36,153,525
		<b>346,910,392</b>	<b>359,570,965</b>
		<b>14,374,731,180</b>	<b>15,511,918,218</b>





**Bangladesh Power Development Board**  
**Schedule of Government Loan**  
**As at 30 June 2023**

**Schedule-G**

Sl.No.	Name of the project	Balance as on 01.07.2022	Loan drawn/ adjustment during FY-2022-2023	Repayment due for the year	Refund to The Government	Balance as on 30.06.2023
		Taka	Taka	Taka	Taka	Taka
1	2	3	4	5	6	7=(3+4-5-6)
<b>COMPLETED PROJECT</b>						
<b>GENERATION</b>						
1	Ghorasal Gtps 1St.& 2Nd.Unit Renov	277,093,435	-	27,640,000	-	249,453,435
2	Chandpur 150 M.W.Combined Cycle Power Station	3,222,604,000	-	236,105,000	-	2,986,499,000
3	210 Mw Shiddirganj Tps	624,732,500	-	161,227,000	-	463,505,500
4	Rehab. Of Karnaphuli Hydro Power Station Of Unit-3	106,680,800	-	14,477,000	-	92,203,800
5	Construction Of 150 Mw Shikalbhaha	1,451,423,200	-	127,946,000	-	1,323,477,200
6	100 Mw Baghabari Gtps	197,864,000	-	47,994,000	-	149,870,000
7	300/450 M W Meghna Ghat Thermal Power Station Phase-1 ( 1st Unit	38,000,000	-	22,000,000	-	16,000,000
8	210 Mw Ctg.Tps (2Nd Unit)	7,400,000	-	7,400,000	-	-
9	Power Plant Rehabilitation	21,600,000	-	16,000,000	-	5,600,000
10	210 Mw Ghorasal Tps (6Th Unit)	745,000	-	745,000	-	-
11	60 Mw Shahjibazar Gt.Ps.	28,700,000	-	15,900,000	-	12,800,000
12	Tongi 80 Mw. Gas Turbine Power Station And Const. Of Trans. Line	411,890,400	-	64,517,000	-	347,373,400
13	Const. Of 120Mw Shiddirganj Gtps	336,400	-	109,000	-	227,400
14	210 Mw Shiddirganj Tps( 2Nd Phase)	11,000	-	3,000	-	8,000
15	300 Mw Coal Based Tps-Barapukuria	663,315,000	-	111,782,000	-	551,533,000
16	Power Plant Rehabilitation Project (2Nd Phase)	320,770,000	-	44,324,000	-	276,446,000
17	Installation Of 8*225 K.W. Wind Based Power Station ( On Test Basis )	2,249,200	-	374,000	-	1,875,200
18	150 Mw Haripur Combined Cycle	910,000	-	140,000	-	770,000
19	Renovation & Rehab. Of Unit 1,2,3 Of Haripur P/S	324,448,600	-	36,289,000	-	288,159,600
20	Bhola 20M W Gas Turbine P/S	308,000	-	102,000	-	206,000
21	Construction Of 150 Mw Sirajgonj	3,339,700	-	997,500	-	2,342,200
22	Construction Of 150 Mw Khulna	4,120,600	-	455,000	-	3,665,600
23	Land & Infra- Structure Development For Generation	96,295,200	-	11,100,000	-	85,195,200
24	Bpdp Power Plant Maintenance & Over Holing	595,054,351	-	50,478,000	-	544,576,351
25	90 Mw Sylhet Combind Cycle P/Station(2Nd Phase)	1,148,664,900	-	176,210,000	-	972,454,900
26	Cooling Tower To Sylhet-90Mw Ccp/ Station	8,062,000	-	3,856,000	-	4,206,000
27	Sylhet 150 M W Combined Cycle Power Station	2,651,379,100	-	201,817,700	-	2,449,561,400
28	Construction Of 820 Mw Peaking Power Plant	16,956,508,800	-	762,260,000	-	16,194,248,800
29	Bhola 225 Mw Dual Fuel Ccpp	1,126,800,000	-	66,170,000	-	1,060,630,000
30	Installation Grid Wind Solar Photovoltaic Cpg- At-Hatia	16,338,200	-	1,113,000	-	15,225,200
31	Sikalbhaha 225 Mw Dual Fuel Ccpp	1,799,082,000	-	93,090,000	-	1,705,992,000
32	Installation Of 7.4 Mw Solar Photovoltaic Cpg- Kaptai	44,389,600	-	936,000	-	43,453,600
33	Shajjibazar 330 Mw Combined Cycle Power Plant	2,253,950,000	-	128,050,000	-	2,125,900,000
34	Conversion Of Shajjibazar 2*35 Mw Power Plant To 105 Mw Combined Cycle Power Plant	2,444,800	-	298,000	-	2,146,800
35	Conversion Of Sylhet 150 Mw Power Plant To 225 Mw Combined Cycle Power Plant	3,772,800	-	2,550,000	-	1,222,800
36	Conversion Of Baghabari 100 Mw Power Plant To 150 Mw Combined Cycle Power Plant	13,948,500	-	1,222,500	-	12,726,000
37	Extention Of Barapukuria 275Mw Coal Fired Thermal Power Plant (3Rd Unit)	2,480,965,200	-	113,700,000	-	2,367,265,200
38	Chapai Nawabganj 100Mw Hfo Based Power Plant	257,103,200	-	14,698,000	-	242,405,200
39	Construction Of Ghorasal 365Mw Combined Cycle Power Plant	2,036,150,000	-	109,710,000	-	1,926,440,000
40	Construction Of Khulna Based Power Plant Connecting Road	100,000,000	-	-	-	100,000,000
41	Construction Of Boundary Wall, Land Development, Maintenance Of Rampal Power Plant (2Nd Block)	1,551,850,000	-	83,388,000	-	1,468,462,000
42	Keranigonj Land Development Project	277,560,000	-	7,000,000	-	270,560,000
43	Construction Of Bibiyana-Iii 400 Mw Combined Cycle Power Plant	3,241,246,928	-	106,942,000	-	3,134,304,928
	<b>Sub-total(Generation):</b>	<b>44,370,107,414</b>	<b>-</b>	<b>2,871,115,700</b>	<b>-</b>	<b>41,498,991,714</b>
<b>DISTRIBUTION</b>						
44	Greater Ctg. Pdp.Phase-3	1,117,172,250	-	172,673,000	-	944,499,250
45	Pdp West, Phase-2	2,945,413	-	2,945,413	-	-
46	16 Town Power Distribution Proj.	14,416	-	14,416	-	0.00
47	Tech.Asstt.To Str.Of Bpdp'S Financial Management(Fmu)	2,312,000	-	2,312,000	-	-
48	System Loss Reduction Pilot Project.	22,870,168	-	7,648,092	-	15,222,076
49	Power Distribution Project (East - West Combind ), Phase-3	67,320,640	-	54,008,000	-	13,312,640
50	Greater Rajshahi Pdp.Phase-2	90,402,400	-	24,784,000	-	65,618,400
51	16 Town Pdp (Phase-2)	445,267,712	-	116,530,560	-	328,737,152
52	Tech.Asstt.To Str.Of Bpdp'S Financial Management (Fmu- Phase-2)	2,960,000	-	1,070,000	-	1,890,000
53	Cyclone Damaged Reh.Of Dist.Line Of Ctg Metro.City	1,740,000	-	1,740,000	-	-
54	Prepaid Metering Pilot Scheme	4,958,987	-	2,353,000	-	2,605,987
55	Greater Khulna Pdp.Phase-2	62,321,600	-	16,904,000	-	45,417,600



Sl.No.	Name of the project	Balance as on 01.07.2022	Loan drawn/ adjustment during FY-2022-2023	Repayment due for the year	Refund to The Government	Balance as on 30.06.2023
		Taka	Taka	Taka	Taka	Taka
56	18 Town Pdp (Phase-2)	410,810,240		165,703,600	-	245,106,640
57	9 Town Power Dist.Project	222,806,160		56,866,920	-	165,939,240
58	150 Mw Ccpp& Barisal 132 Kv	24,000		2,000	-	22,000
59	Six Distribution Zones Of Bpdp	244,483,845		45,803,333	-	198,680,512
60	10 Town Power Dist.Project	326,305,336		28,256,000	-	298,049,336
61	Emergency Reh. Exp. Of Urban-Under Ctg. Zone	441,584,800		35,150,000	-	406,434,800
62	Emergency Reh. Exp. Of Urban-Under Raj. Zone	92,010,000		92,010,000	-	-
63	Greater Ctg. Pdp.Scada	27,875,600		2,157,500	-	25,718,100
64	Bangladesh Central Power Distribution Project	1,309,367,217		129,106,000	-	1,180,261,217
65	Chitagong Hill Tracks Power Distribution Project	532,910,000		34,334,000	-	498,576,000
66	Thanchi Electrification Project	73,731,600		4,180,000	-	69,551,600
67	Prepaid Metering Southern Zone	431,434,600		22,816,750	-	408,617,850
68	Solar Street Lighting Programme In City Corp.	304,977,400		12,879,000	-	292,098,400
	<b>Sub-total (Distribution):</b>	<b>6,238,606,384</b>	<b>-</b>	<b>1,032,247,584</b>	<b>-</b>	<b>5,206,358,800</b>
	<b>MISCELLANEOUS</b>					
69	Tapp For Corporatisation Of West Zone	480,000	-	80,000	-	400,000
70	Feasibility Study For Peaking Power Plant In The Dhaka Area	37,500	-	18,750	-	18,750
71	Installation Of 7 Nos.132/ 33 Kv Capacitor Bank	62,092,800	-	10,038,000	-	52,054,800
	<b>Sub-total (Miscellaneous):</b>	<b>62,610,300</b>	<b>-</b>	<b>10,136,750</b>	<b>-</b>	<b>52,473,550</b>
	<b>GRAND TOTAL (Completed Projects)</b>	<b>50,671,324,098</b>	<b>-</b>	<b>3,913,500,034</b>	<b>-</b>	<b>46,757,824,064</b>
	<b>ONGOING PROJECT</b>					
	<b>GENERATION</b>					
72	Ghorasal 3Rd Unit Repowering Project	190,000,000	-	10,000,000	-	180,000,000
73	Ghorasal 4Th Unit Repowering Project	596,910,560	-	19,800,000	-	577,110,560
74	Khulna 330Mw Dual Fuel Ccpp	2,162,670,785	6,320,000	238,000	-	2,168,752,785
75	Maheshkhali Power Station	2,253,698,000	-	96,662,900	-	2,157,035,100
76	Sayedpur 150Mw Ccpp	631,079,970	65,836,400	-	-	696,916,370
	<b>Sub-total(Generation):</b>	<b>5,834,359,315</b>	<b>72,156,400</b>	<b>126,700,900</b>	<b>-</b>	<b>5,779,814,815</b>
	<b>TRANSMISSION</b>					
77	Reh.Ren Aug Of Grid System (Rrags) 2Nd Phase	1,096,355,468	-	-	-	1,096,355,468
	<b>Sub-total (Transmission) :</b>	<b>1,096,355,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,096,355,468</b>
	<b>DISTRIBUTION</b>					
78	5 Town Power Dist.Project	64,037,600	-	10,082,000	-	53,955,600
79	Prepayment Metering Project For Distribution Zone Cumilla & Mymensing	22,699,717	3,480,000	1,068,000	-	25,111,717
80	Power Distribution System Development Project Chittagonj	4,976,740,971	-	109,002,980	-	4,867,737,991
81	Power Distribution System Development Project Rajshahi	3,530,834,966	-	83,236,000	19,078,400	3,428,520,566
82	Power Distribution System Development Project Rangpur	4,525,922,000	627,430,684	88,180,000	-	5,065,172,684
83	Power Distribution System Development Project Sylhet	4,697,549,014	552,000,000	46,000,000	-	5,203,549,014
84	Power Distribution System Development Project Mymensing	3,192,252,385	1,025,760,000	3,688,000	-	4,214,324,385
85	Three Hill Dist. Pds Dev. Project	2,085,502,691	-	22,000,000	28,400,400	2,035,102,291
86	Power Distribution System Development Project Cumilla	3,049,679,992	884,710,317	2,840,000	-	3,931,550,310
87	Power Distribution System Development Project Chittagonj (Phase-2)	2,527,868,055	432,756,840	-	-	2,960,624,895
88	Hundred Percent Reliable & Sustainable Electrification Of Hatiya Island, Nijhum Island & Kutubdia Island	844,979,742	390,880,000	-	-	1,235,859,742
	<b>Sub-total (Distribution):</b>	<b>29,518,067,133</b>	<b>3,917,017,841</b>	<b>366,096,980</b>	<b>47,478,800</b>	<b>33,021,509,194</b>
	<b>GRAND TOTAL (Ongoing Projects)</b>	<b>36,448,781,916</b>	<b>3,989,174,241</b>	<b>492,797,880</b>	<b>47,478,800</b>	<b>39,897,679,477</b>
A.	<b>TOTAL :(Completed &amp; Ongoing)</b>	<b>87,120,106,014</b>	<b>3,989,174,241</b>	<b>4,406,297,914</b>	<b>47,478,800</b>	<b>86,655,503,541</b>
	<b>Add:</b>					
B.	Current Portion	(1,042,369,300)	3,621,915,923	4,062,081,686	-	(1,482,535,063)
C.	Cash Loan from Government	3,483,631,594	-	-	-	3,483,631,594
	<b>Total (A+B+C)</b>	<b>89,561,368,308</b>	<b>7,611,090,165</b>	<b>8,468,379,600</b>	<b>47,478,800</b>	<b>88,656,600,072</b>
	<b>Less:</b>					
	Current Portion	1,999,139,900	-	-	-	1,999,139,900
	Transfer to PGCB & APSCL	136,129,250	-	-	-	136,129,250
	Transfer to PGCB	1,328,200,000	-	-	-	1,328,200,000
	Adjustment as per DOF Note	(48,563,000)	-	-	-	(48,563,000)
	Adjustment for opening balance recasting	(14,000,000)	-	-	-	(14,000,000)
D.	<b>Sub- Total</b>	<b>3,400,906,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,400,906,150</b>
	<b>Loan Balance</b>	<b>86,160,462,157</b>	<b>7,611,090,165</b>	<b>8,468,379,600</b>	<b>47,478,800</b>	<b>85,255,693,922</b>



**Bangladesh Power Development Board**  
**Schedule of Summary of Foreign Loan**  
As at 30 June 2023

**Schedule-H**

Particulars	Accounts Code		Figures against related Codes		Figures against Foreign Loan		Balance
	Debit	Credit	Debit	Credit	Debit	Credit	
<b>Opening Balance</b>							
Reversal of Current Maturity	313	302	-	-	-	124,448,399,777	124,448,399,777
Disbursement for the year (Ongoing)	109	302	17,991,673,706	-	-	17,991,673,706	142,440,073,484
Repayment for the year	302	199	5,545,701,333	-	-	5,545,701,333	147,985,774,816
Exchange Rate Loss- Ongoing	109	302	-	21,068,073,322	21,068,073,322	-	126,917,701,495
Exchange Rate Loss- Completed	673	302	5,986,262,163	-	-	5,986,262,163	132,903,963,658
Current Maturity	302	313	15,500,749,370	-	-	15,500,749,370	148,404,713,027
<b>Closing Balance as on 30.06.2023</b>							
Total of the Transaction			45,024,386,572	43,560,745,655	43,560,745,655	169,472,786,349	125,912,040,694
<b>Exchange Rate (Gain)/Loss</b>							
<b>Ongoing:</b>							
Generation	109	302	5,986,440,928	-	-	-	-
Transmission	109	302	-	-	-	-	-
Distribution	109	302	(178,766)	-	-	-	-
<b>Total Exchange Loss Chargeable to Development Projects Completed :</b>			5,986,262,163	-	-	-	-
<b>Ongoing:</b>							
Generation	673	302	14,592,206,166	-	-	-	-
Transmission	673	302	-	-	-	-	-
Distribution	673	302	908,543,204	-	-	-	-
Miscellaneous	673	302	-	-	-	-	-
<b>Total Exchange Loss Chargeable to Income Statement</b>			15,500,749,370	-	-	-	-
<b>Total Exchange Loss against Foreign Loan</b>			21,487,011,533	-	-	-	-
<b>IDC</b>							
<b>Ongoing:</b>							
Generation	109	316	1,725,012,931	-	-	-	-
Transmission	109	316	-	-	-	-	-
Distribution	109	316	64,167	-	-	-	-
<b>Total IDC Chargeable to Development Projects Completed :</b>			1,725,077,098	-	-	-	-
<b>Ongoing:</b>							
Generation	671	316	5,489,603,674	-	-	-	-
Transmission	671	316	-	-	-	-	-
Distribution	671	316	304,563,918	-	-	-	-
Miscellaneous	671	316	-	-	-	-	-
<b>Total Interest Chargeable to Income Statement</b>			5,794,167,592	-	-	-	-
<b>Total IDC &amp; Interest against Foreign Loan</b>			7,519,244,690	-	-	-	-



Bangladesh Power Development Board  
Project-wise schedule of foreign loan  
As at 30 June 2023

Schedule-H

Particulars	Name of Donor	Loan Currency	Balance as on	Disbursement	Repayment due	Exchange rate	Balance as on
			01.07.2022	during the Year	for the Year	Fluctuation	30.06.2023
1	2	3	BDT	BDT	BDT	BDT	BDT
1	2	3	4	5	6	7	8 = (4+5-6+7)
<b>Generation</b>							
Khulna 330 MW CCPP	EXIM Bank of China (ECA)	USD	18,779,224,942	1,718,594,388	-	3,149,286,065	23,647,105,395
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	USD	66,794,524	448,213,863	-	11,201,477	526,209,865
Syedpur 150MW±10% SCPP (HSD Based)	Bank of China	EORU	2,232,357,888	730,000,205	-	487,573,018	3,449,931,112
<b>Ghorashal Re-Powering 3 rd Unit</b>							
Sinosure-supported	HSBC (ECA Financing)	USD	5,175,172,623	246,352,210	1,308,507,790	753,832,232	4,866,849,275
SERV-Supported	HSBC (ECA Financing)	USD	5,976,498,424	40,782,522	1,602,338,099	859,452,634	5,274,395,481
MIGA-Supported	HSBC (ECA Financing)	USD	5,793,423,278	30,711,034	854,469,122	918,170,592	5,887,835,781
Ghorashal Re-Powering 4th Unit IDA-5758-BD	IDA-5758-BD	SDR	13,893,016,668	1,940,516,966	1,493,157,792	2,338,380,367	16,678,756,210
Sub Total of Generation			51,916,488,348	5,155,171,189	5,258,472,804	8,517,896,387	60,331,083,119
<b>Distribution</b>							
Pre-Payment Metering (Cumilla & Mymensingh Zones)	KfW BMZ : 2007 66 626	EUR	170,827,017	-	10,406,882	37,310,614	197,730,750
Smart Prepayment Metering Project in Distribution Zones of BPDB.	ADB 2769BAN	USD	-	390,530,144	-	(178,766)	390,351,378
Sub Total of Distribution			170,827,017	390,530,144	10,406,882	37,131,849	588,082,128
Grand Total of On going Project			52,087,315,364	5,545,701,333	5,268,879,685	8,555,028,236	60,919,165,247
<b>Generation</b>							
Karnafuly 3rd Unit.	USAID	USD	247,959,508	-	21,895,712	41,582,942	267,646,738
60 MW Shahjibazar PP	KUWAIT	KD	97,061,608	-	84,748,303	15,923,341	28,236,646
7.4 MW solar power gen. Kaptai & Offgrid Hatiya	ADB	USD	742,251,432	-	78,793,405	124,475,962	787,933,988
Feasibility Study For Picking Power Plant	ADB 1505 BAN (SF)	SDR	17,141,104	-	2,840,646	2,743,391	17,043,849
Technical Assistance for Compensation to Eligible BPDB Sta	ADB 1505 BAN (SF)	SDR	250,957,257	-	41,588,905	40,165,079	249,533,431
Karnafuly Water Power Plant, Unit-3	Italy	EUR	731,635,909	-	81,039,430	159,797,822	810,394,301
Bhola 225 MW power plant	IDB	USD	10,718,606,930	-	1,191,898,193	1,797,516,114	11,324,224,851
Shajibazar 330 MW Combined Cycle	ECA Financing	USD	12,020,131,695	-	2,556,314,786	1,764,914,458	11,228,731,368
Bibiayana 400 MW Unit-3	JBIC 10060 (ECA Financing)	J Year	13,053,323,078	-	2,166,975,352	1,554,737,665	12,441,085,392
<b>Chapainawabganj 100 MW Peaking P</b>							
Sinosure-supported	ECA Financing	USD	2,723,009,422	-	868,167,423	325,495,983	2,180,337,981
Finnvera-supported	ECA Financing	USD	2,474,684,119	-	788,994,745	295,812,323	1,981,501,697
Commercial term loan facility	HSBC (ECA Financing)	USD	-	-	-	-	-
Barapukuria 275 MW Coal Field Thermal Power (3rd Unit)	ECA Financing	USD	11,724,520,083	-	2,349,948,888	1,826,933,967	11,201,505,162
Gorashal 365 MW CCPP Project	ECA Financing	USD	12,196,122,717	-	2,271,830,052	1,943,556,516	11,867,849,182
<b>Sikalbaha 225 MW CCPP Project</b>							
Abu Dhabi Loan No # 1184 dt. 17.11.11	Abu Dhabi 1184	USE Dirhams	2,553,584,430	-	229,389,455	428,478,481	2,752,673,456
Kuwait Fund 823	Kuwait Fund 823	KD	3,848,744,889	-	235,797,196	631,401,840	4,244,349,533
Opec Fund 1448	Opec Fund 1448	USD	2,354,480,357	-	211,486,682	394,847,615	2,537,841,289
Soudi Fund 15/576	Soudi Fund 15/576	SAR	4,240,795,429	-	381,012,511	712,367,209	4,572,150,127
Sub Total of Generation			79,995,009,968	-	13,562,721,685	12,060,750,707	78,493,038,991
<b>Distribution</b>							
<b>95 Town Power Distribution Project</b>							
ADB 1884 BAN (SF)	ADB 1884 BAN (SF)	USD	566,926,884	-	-	-	566,926,884
ADB 1885 BAN (SF)	ADB 1885 BAN (SF)	USD	1,329,799,569	-	-	-	1,329,799,569
System Loss Reduction Pilot Scheme	JBIC BDP 45	YEN	44,026,990	-	11,171,550	4,928,679	37,784,119
9 Town Power Distribution Project	Norway	NOK	50,429,405	-	42,950,626	3,350,905	10,829,684
Central Zone Power Distribution Project	JICA BDP-59	YEN	5,146,741,684	-	1,990,574,892	576,161,131	3,732,327,923
Greater Chittagong Power Distribution	K.Fund Loan No.751	KD	422,623,679	-	65,594,233	69,333,080	426,362,476
Solar Street Lighting Programme in city Corporation	ADB 2769BAN,Part B-III	USD	1,296,709,002	-	126,180,650	217,458,793	1,387,987,145
Sub Total of Distribution			8,857,257,162	-	2,236,471,951	871,232,589	7,492,017,801
Grand Total of Project in Operation			88,852,267,131	-	15,799,193,636	12,931,983,297	85,985,056,792
Total of All Project			140,939,582,495	5,545,701,333	21,068,073,322	21,487,011,532	146,904,222,039
Transferred to current portion			17,991,673,706				22,492,672,334
Difference			(1,500,490,988)				(1,500,490,988)
Loan balance			16,491,182,718				20,992,181,345
			124,448,399,777				125,912,040,694



**Project-wise statement of foreign loan is given as under :**  
**For the Financial Year 2022-2023 as on 30.06.2023**

Name of the Project	Name of Donor	Curr. ency	Opening Balance		Disbursement during the Year 2022-2023 as on 30.06.2023		Repayment due for the Year 2022-2023 as on 30.06.2023		Rate of Interest	Exchange Rate 30.06.2023		Exchange rate Fluctuation	Net Outstanding as on 30 June, 2023			
			as per Retaining terms		FC		FC			LC			FC		LC	
			3	4	5	6	7	8		9	10		11	12	13	14 = (6+7+9) - (8+10+12)
<b>Generation</b>																
<b>Kulnasa 330 MW CCP</b>	EXIM Bank of China (ECA)	USD	200,847,325.58	18,779,224,941.73		15,740,926.80						3,149,286,065.09	216,588,252.38	23,647,105,394.85		
<b>Syedpur 150MW+10% SCPP (HSD Based)</b>	Bank of China	USD	714,379.94	66,794,524.39		48,213,863.36						11,201,477.46	4,819,654.38	526,209,865.21		
<b>Syedpur 150MW+10% SCPP (HSD Based)</b>	Bank of China	EUR	22,390,796.05	2,232,357,888.03		6,009,448.87						487,573,018.47	28,400,244.92	3,449,931,111.75		
<b>Sinosure-supported SERV-Supported</b>	HSBC (ECA Financing)	USD	55,349,439.82	5,175,172,623.17		2,256,385.88			0.04			44,576,380.98	44,576,380.98	4,866,849,275.40		
<b>Sinosure-supported SERV-Supported</b>	HSBC (ECA Financing)	USD	63,919,769.24	5,976,498,423.87		373,534.73			0.02			48,309,172.75	48,309,172.75	5,274,395,480.77		
<b>MIGA-Supported</b>	HSBC (ECA Financing)	USD	61,961,746.29	5,793,423,278.12		281,298.09			0.02			53,927,786.97	53,927,786.97	5,887,835,781.38		
<b>Ghorashal Re-Powering 4th Unit DA-5758-BD</b>	IDA-5758-BD	SDR	111,821,773.29	13,893,016,668.22		14,260,701.09			0.04			2,338,380,367.40	115,722,474.38	16,678,756,209.74		
<b>Sub Total of Generation</b>			51,916,488,347.52	5,155,171,188.63		51,551,711,888.63						5,986,440,928.42	5,986,440,928.42	60,331,083,119.10		
<b>Grand Total of On going Project</b>			51,916,488,347.52	5,155,171,188.63		51,551,711,888.63						5,986,440,928.42	5,986,440,928.42	60,331,083,119.10		
<b>Generation</b>																
<b>Karnafally 3rd Unit.</b>	USAID	USD	2,651,973.34	247,959,507.73					0.02			41,582,942.04	2,451,426.43	267,646,738.14		
<b>60 MW Shahjibazar PP</b>	KUWAIT	KD	316,530.29	97,061,608.41					0.04			15,923,341.22	79,105.70	28,236,646.38		
<b>7.4 MW solar power gen. Kaptai &amp; Offgrid Hatya</b>	ADB	USD	7,938,517.99	742,251,431.63					0.04			124,475,962.01	7,216,834.48	787,933,988.31		
<b>Feasibility Study for Picking Power Plant</b>	ADB 1505 BAN (SF)	SDR	137,964.90	17,114,104.09					0.04			2,743,390.65	119,255.60	17,043,848.51		
<b>Technical Assistance for Compensation to Eligible BPDB Staff</b>	ADB 1505 BAN (SF)	SDR	2,019,898.64	288,556.95					0.04			40,165,078.55	1,731,341.69	249,533,430.50		
<b>Karnafally Water Power Plant, Unit-3</b>	Italy	EUR	7,338,388.93	731,635,908.98					0.04			159,797,822.06	6,671,262.67	810,324,300.94		
<b>Bhola 225 MW power plant</b>	IDB	USD	114,637,507.27	10,718,609,300.16					0.04			1,797,516,114.06	103,720,689.24	11,324,424,851.39		
<b>Shajibazar 330 MW Combined Cycle</b>	ECA Financing	USD	128,557,559.24	12,020,131,695.44					0.04			1,764,914,458.35	102,846,046.60	11,228,731,367.79		
<b>Ghorashal Re-Powering 3 rd Unit</b>	HSBC (ECA Financing)	USD		13,029,444.72					0.04			753,832,232.23				
<b>Sinosure-supported SERV-Supported</b>	HSBC (ECA Financing)	USD		15,984,131.22					0.02			859,452,634.50				
<b>Sinosure-supported SERV-Supported</b>	HSBC (ECA Financing)	USD		8,215,247.41					0.02			918,170,591.71				
<b>MIGA-Supported</b>	JIBC 10660 (ECA Financing)	J Yean	18,879,553,194.00	2,697,080,000.00					0.02			1,554,737,665.32	16,182,473,194.00	12,441,085,391.55		
<b>Bibiyana 400 MW Unit-3</b>	ECA Financing	USD	29,123,095.42	2,723,009,421.77					0.04			325,495,982.75	19,970,122.56	2,180,337,981.30		
<b>Chapainavalganj 100 MW Peakline F</b>	ECA Financing	USD	26,467,209.83	2,474,684,119.11					0.05			295,812,333.25	18,148,943.92	1,981,501,697.19		
<b>Sinosure-supported</b>	ECA Financing	USD		8,218,265.91					0.02			1,255,113.29				
<b>Finavera-supported</b>	ECA Financing	USD		22,799,260.02					0.03			8,774,502.97				
<b>Commercial term loan facility Barapukuria 275 MW Coal Field Thermal Power (3rd Unit)</b>	ECA Financing	USD	125,395,936.72	11,724,520,083.32					0.04			1,943,556,516.35	108,699,845.96	11,867,849,181.91		
<b>Ghorashal 365 MW C...PP Project</b>	ECA Financing	USD	130,439,815.16	12,196,171,746.46					0.04			1,943,556,516.35	108,699,845.96	11,867,849,181.91		
<b>Shikalbaha 225 MW CCP Project</b>	Abu Dhabi 1184	USE Dir	95,806,212.60	2,553,584,430.32					0.04			428,478,480.61	92,128,930.94	2,752,673,456.24		
<b>Abu Dhabi Loan No # 1184 dt. 17.11.11</b>	Abu Dhabi 1184	USD	12,551,248.26	3,848,744,888.98					0.02			631,401,839.77	11,890,656.25	4,244,349,532.54		
<b>Kuwait Fund 823</b>	Kuwait Fund 823	KD	25,181,608.09	2,354,480,356.70					0.04			394,841,614.90	23,244,562.09	2,537,841,289.32		
<b>Opec Fund 1448</b>	Opec Fund 1448	USD	169,325,000.25	13,025,000.02					0.04			712,367,208.57	156,300,000.23	4,572,150,126.84		
<b>Saudi Fund 15/576</b>	Saudi Fund 15/576	SAR		79,995,009,968.45					0.04			14,592,206,165.92		78,493,038,990.76		
<b>Sub Total of Generation</b>			67,733,320.00	566,926,884.00					0.04			83.70	6,773,320.00	566,926,884.00		
<b>Distribution</b>																
<b>05 Tujan Power Distribution Project</b>	ADB 1884 BAN (SF)	USD	15,887,689.00	1,329,799,569.30					0.04			4,928,679.48	15,887,689.00	1,329,799,569.30		
<b>ADB 1884 BAN (SF)</b>	ADB 1885 BAN (SF)	USD	63,678,029.49	44,026,989.59					0.04			3,350,905.43	1,066,827.33	10,829,684.25		
<b>System Loss Reduction Pilot Scheme</b>	JIBC BDP 45	YEN	5,297,874.19	50,429,404.86					0.04			576,161,131.50	4,854,744,957.00	3,732,327,922.94		
<b>9 Town Power Distribution Project</b>	Norway	NOK	7,443,942,267.40	51,467,716,883.68					0.04			69,333,079.89	1,194,465.63	426,362,475.76		
<b>Central Zone Power Distribution Project</b>	JICA BDP-59	YEN	1,378,229.59	422,623,628.99					0.04			121.48	1,627,743.14	197,730,749.58		
<b>Greater Chittagong Power Distribution</b>	K.Fund Loan No: 751	KD	1,713,413.84	170,827,016.80					0.04			217,459,793.06	3,575,301.14	390,351,378.47		
<b>Pre-Payment Metering (Cumilla &amp; Mymensingh Zones)</b>	KW BMZ : 2007 66 626	EUR							0.01			908,364,438.16	12,712,833.35	8,080,999,928.85		
<b>Smart Prepayment Metering Project in Distribution Zones of BIP</b>	ADB 2769BAN	USD	1,296,709,001.99	1,655,712.12					0.04			59,921,521.59	12,712,833.35	1,329,226,925.92		
<b>Solar Street Lighting Programme in city Corporation</b>	ADB 2769BAN, Part B-III	USD	9,028,084,179.21	390,530,144.00					0.04			5,794,295,927.00	7,519,308,857.58	86,573,138,919.60		
<b>Sub Total of Distribution</b>			89,023,094,147.66	390,530,144.00					0.04			21,487,011,532.49	15,500,570,604.08	1,46,904,222,038.70		
<b>Grand Total of Project in Operation</b>			140,939,582,495.19	5,545,701,332.63					0.04			21,487,011,532.49	15,500,570,604.08	1,46,904,222,038.70		
<b>Total of All Project</b>			140,939,582,495.19	5,545,701,332.63					0.04			21,487,011,532.49	15,500,570,604.08	1,46,904,222,038.70		





**Bangladesh Power Development Board**  
**Schedule of Loan from Power Sector Development Fund (PSDF)**  
**As at 30 June 2023**

Sl.No.	Name of the project	Schedule-I					
		Balance as on 01.07.2022	Loan drawn during the year	Principal due for the year	Refund to PSDF	Balance as on 30.06.2023	
		Taka	Taka	Taka	Taka	Taka	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7=(3+4-5-6)</b>	
<b>A</b>	<b>Completed Projects (Generation):</b>						
1	Bibiyana 400 MW (South)	17,965,460,839		1,633,223,712		16,332,237,127	
2	Conversion of Sylhet 150 MW P/S	8,321,685,240		594,406,089		7,727,279,151	
	<b>Total Completed Projects ( Generation)</b>	<b>26,287,146,079</b>	<b>-</b>	<b>2,227,629,801</b>	<b>-</b>	<b>24,059,516,278</b>	
<b>B</b>	<b>Ongoing Project (Generation):</b>						
1	100 MW Shahajibazar P/S	6,006,382,070		461,650,929		5,544,731,141	
2	400 MW CCPC,Rawzan	25,077,000	2,000,000	27,077,000		-	
	<b>Total Ongoing Project (Generation):</b>	<b>6,031,459,070</b>	<b>2,000,000</b>	<b>488,727,929</b>	<b>-</b>	<b>5,544,731,141</b>	
<b>C</b>	<b>Loan to Organization:</b>						
	Loan to BPDB		80,000,000,000	6,000,000,000		74,000,000,000	
	<b>Total Loan</b>	<b>-</b>	<b>80,000,000,000</b>	<b>6,000,000,000</b>		<b>74,000,000,000</b>	
	<b>Total (A+B+C):</b>	<b>32,318,605,149</b>	<b>80,002,000,000</b>	<b>8,716,357,730</b>		<b>103,604,247,419</b>	
<b>D</b>	<b>Current Maturity of Loan</b>	<b>(2,689,280,730)</b>	<b>2,689,280,730</b>	<b>2,689,280,730</b>		<b>(2,689,280,730)</b>	
<b>E</b>	<b>Remittances to Regional Accounting Office</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
	<b>Loan balance</b>	<b>29,629,324,419</b>	<b>82,691,280,730</b>	<b>11,405,638,460</b>	<b>-</b>	<b>100,914,966,689</b>	



Schedule-J

Bangladesh Power Development Board  
Schedule of Property, Plant & Equipment (PPE) (As per Accountant base)  
As at 30 June 2023

PARTICULARS	COST & REVALUED				DEPRECIATION				Written Down Value (WDV) as on 30 June 2023				
	Balance as on 30 June 2022	IVVR Phase 2 Valuation Adjustment	Addition during the year	Disposal/Adjustment during the year	Balance as on 30 June 2023	Rate of Dep. (%)	Balance as on 30 June 2022	IVVR Phase 2 Valuation Adjustment	Previous Year Adjustment on IVVR Phase 2 Valuation	Charge during the year	Adjustment during the year	Balance as on 30 June 2023	Taka
<b>GENERATION</b>													
LAND	609,488,708.525	-	1,182,565,787	-	610,671,274,312	-	215,473,499,195	-	18,268,764,594	-	-	233,742,263,789	376,929,010,523
BUILDING	93,386,525,620	-	53,199,209	-	93,386,525,620	3.20%	14,743,669,428	-	1,083,659,114	-	-	15,826,728,541	93,386,525,620
PLANT & MACHINERY	33,818,997,692	-	1,113,988,127	-	33,872,196,901	3.20%	166,110,373,421	-	13,491,831,758	-	-	179,602,205,179	18,045,468,360
PLANT & MACHINERY - ENGINE	421,062,748,383	-	-	-	422,176,736,510	6.00%	33,623,884,407	-	3,591,780,075	-	-	37,217,664,483	242,574,531,330
VEHICLES	59,863,001,251	-	8,289,879	-	59,863,001,251	9.00%	842,480,700	-	90,635,670	-	-	933,116,370	22,645,336,769
FURNITURE	1,002,918,057	-	7,088,572	-	1,011,207,936	3.20%	151,091,238	-	11,457,978	-	-	162,549,216	78,091,566
	354,517,521	-	-	-	361,606,093	-	151,091,238	-	11,457,978	-	-	162,549,216	199,056,877
<b>TRANSMISSION:</b>													
LAND	53,121,902,233	-	-	-	53,121,902,233	-	20,789,483,189	-	-	-	-	20,789,483,189	33,333,419,044
BUILDING	2,500,428,313	-	-	-	2,500,428,313	3.20%	967,737,499	-	-	-	-	967,737,499	2,500,428,313
PLANT & MACHINERY	1,835,624,884	-	-	-	1,835,624,884	3.20%	19,723,518,560	-	-	-	-	19,723,518,560	867,887,385
VEHICLES	48,616,939,538	-	-	-	48,616,939,538	9.00%	44,171,730	-	-	-	-	44,171,730	28,893,420,978
FURNITURE	64,221,206	-	-	-	64,221,206	3.20%	54,055,599	-	-	-	-	54,055,599	20,049,476
	104,688,292	-	-	-	104,688,292	-	54,055,599	-	-	-	-	54,055,599	50,632,892
<b>DISTRIBUTION:</b>													
LAND	282,441,174,644	-	2,811,652,387	-	285,252,827,030	-	90,379,599,810	-	5,994,711,482	-	-	96,374,311,292	188,878,515,738
BUILDING	98,530,959,948	-	499,981	-	98,531,459,929	3.20%	1,823,879,815	-	158,000,882	-	-	1,981,880,697	98,531,459,929
PLANT & MACHINERY	4,927,258,153	-	20,538,807	-	4,947,796,960	3.20%	87,495,688,976	-	5,720,425,763	-	-	93,220,114,739	2,965,916,264
VEHICLES	177,410,869,612	-	2,704,870,972	-	180,115,740,584	9.00%	910,773,821	-	100,250,958	-	-	1,011,024,779	86,895,625,845
FURNITURE	1,079,603,537	-	68,592,000	-	1,148,195,537	3.20%	145,257,198	-	16,033,879	-	-	161,291,077	137,170,758
	492,483,393	-	17,150,627	-	509,634,020	-	145,257,198	-	16,033,879	-	-	161,291,077	348,342,944
<b>GENERAL:</b>													
LAND	74,012,996,122	-	721,747,495	-	74,734,743,617	-	9,800,426,048	-	671,445,214	-	-	10,471,871,263	64,262,872,356
BUILDING	55,720,035,061	-	486,796,327	-	55,720,035,061	3.20%	8,326,972,855	-	507,922,427	-	-	8,834,895,282	55,720,035,061
PLANT & MACHINERY	15,629,177,685	-	184,770,129	-	16,115,947,011	3.20%	87,612,370	-	22,483,795	-	-	110,096,165	7,281,078,730
VEHICLES	610,233,531	-	1,661,096	-	795,003,660	9.00%	1,074,067,393	-	115,638,363	-	-	1,189,705,755	684,907,495
COMPUTER	1,284,040,148	-	1,661,096	-	1,284,040,148	3.20%	45,878,915	-	3,220,100	-	-	49,099,016	95,995,489
FURNITURE	100,628,138	-	48,519,944	-	100,628,138	-	265,894,516	-	22,180,529	-	-	288,075,045	51,529,122
	668,881,560	-	-	-	717,401,504	-	265,894,516	-	22,180,529	-	-	288,075,045	429,326,459
<b>Total as on 30 June 2023</b>	<b>1,019,064,781,524</b>	<b>-</b>	<b>4,715,965,669</b>	<b>-</b>	<b>1,023,780,747,193</b>	<b>-</b>	<b>336,443,008,239</b>	<b>-</b>	<b>24,934,921,291</b>	<b>-</b>	<b>-</b>	<b>361,377,929,530</b>	<b>662,402,817,662</b>
<b>Total as on 30 June 2022</b>	<b>954,061,983,629</b>	<b>-</b>	<b>65,002,797,895</b>	<b>-</b>	<b>1,019,064,781,524</b>	<b>-</b>	<b>312,454,338,141</b>	<b>-</b>	<b>23,988,669,798</b>	<b>-</b>	<b>-</b>	<b>336,443,008,239</b>	<b>682,621,773,285</b>

Accounting base WDV as on 30.06.2023  
Cost as on 30.06.2023  
Less: Land  
773,642,298,270

Less: Accumulated depreciation  
361,377,929,530  
412,264,368,140





Schedule-K

Bangladesh Power Development Board  
Schedule of depreciation on Property, Plant & Equipment (PPE) (As per tax base)  
As at 30 June 2023

PARTICULARS	WDV-ADDITION & ADJUSTMENT				DEPRECIATION				Written Down Value (WDV) as on 30 June 2023
	Taka	Taka	Taka	Taka	Rate of Tax Dep. (%)	Taka	Taka	Taka	
<b>GENERATION</b>	295,123,114,895	1,182,565,787	1,182,565,787	1,182,565,787	296,305,680,682	20,291,915,506	20,291,915,506	276,013,765,175	
LAND	93,386,525,620	-	-	-	93,386,525,620	-	-	93,386,525,620	
BUILDING	16,044,078,955	53,199,209	53,199,209	53,199,209	16,097,278,164	1,609,727,816	1,609,727,816	14,487,550,347	
PLANT & MACHINERY	164,469,035,629	1,113,988,127	1,113,988,127	1,113,988,127	165,583,023,756	16,558,302,376	16,558,302,376	149,024,721,381	
PLANT & MACHINERY - ENGINE	20,894,736,072	8,289,879	8,289,879	8,289,879	20,854,736,072	2,085,473,607	2,085,473,607	18,769,262,465	
VEHICLES	182,407,830	7,088,572	7,088,572	7,088,572	190,697,709	19,069,771	19,069,771	171,627,938	
FURNITURE	186,330,789	-	-	-	193,419,361	19,341,936	19,341,936	174,077,425	
<b>TRANSMISSION:</b>	32,332,419,044	-	-	-	32,332,419,044	-	-	32,332,419,044	
LAND	2,500,428,313	-	-	-	2,500,428,313	-	-	2,500,428,313	
BUILDING	867,887,385	-	-	-	867,887,385	-	-	867,887,385	
PLANT & MACHINERY	28,893,420,978	-	-	-	28,893,420,978	-	-	28,893,420,978	
VEHICLES	20,049,476	-	-	-	20,049,476	-	-	20,049,476	
FURNITURE	50,632,892	-	-	-	50,632,892	-	-	50,632,892	
<b>DISTRIBUTION:</b>	156,535,342,849	2,811,652,387	2,811,652,387	2,811,652,387	159,346,995,235	5,934,564,460	5,934,564,460	153,412,430,776	
LAND	98,530,959,948	499,981	499,981	499,981	98,531,459,929	-	-	98,531,459,929	
BUILDING	2,919,242,614	20,538,807	20,538,807	20,538,807	2,939,781,421	146,989,071	146,989,071	2,792,792,350	
PLANT & MACHINERY	54,555,947,716	2,704,870,972	2,704,870,972	2,704,870,972	57,260,818,688	5,726,081,869	5,726,081,869	51,534,736,819	
VEHICLES	205,891,602	68,592,000	68,592,000	68,592,000	274,483,602	27,448,360	27,448,360	247,035,242	
FURNITURE	323,300,968	171,150,627	171,150,627	171,150,627	340,451,595	34,045,159	34,045,159	306,406,435	
<b>GENERAL:</b>	62,825,059,484	721,747,495	721,747,495	721,747,495	63,546,806,979	470,171,909	470,171,909	63,076,635,070	
LAND	55,720,035,061	-	-	-	55,720,035,061	-	-	55,720,035,061	
BUILDING	5,826,347,506	486,796,327	486,796,327	486,796,327	6,313,143,833	315,657,192	315,657,192	5,997,486,641	
PLANT & MACHINERY	630,173,648	184,770,129	184,770,129	184,770,129	814,943,777	81,494,378	81,494,378	733,449,399	
VEHICLES	244,995,012	1,661,096	1,661,096	1,661,096	246,656,108	24,665,611	24,665,611	221,990,497	
COMPUTER	21,012,725	-	-	-	21,012,725	5,253,181	5,253,181	15,759,544	
FURNITURE	382,495,531	48,519,944	48,519,944	48,519,944	431,015,475	43,101,547	43,101,547	387,913,927	
<b>Total as on 30 June 2023</b>	546,815,936,271	4,715,965,669	4,715,965,669	4,715,965,669	551,531,901,940	26,696,651,875	26,696,651,875	524,835,250,065	
<b>Total as on 30 June 2022</b>	537,628,854,946	65,002,797,895	65,002,797,895	65,002,797,895	602,631,652,841	55,815,716,569	55,815,716,569	546,815,936,271	

Tax base WDV as on 30.06.2023  
Total WDV as on 30.06.2023  
Less: Land  
274,696,801,143

Tax base WDV as on 30.06.2022  
Total WDV as on 30.06.2022  
Less: Land  
296,677,987,330



**Bangladesh Power Development Board**  
**Statement of Grants**  
**Financial Year: 2022-2023**

Schedule-L

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

Name of the Donor Country & Scheme	Amount in BDT	Amount in BDT
<b>FOREIGN GRANT :</b>		
<b>1. CANADA</b>		
Power Generation Rehabilitation Project	31,283,000	
Rehabilitation of Siddhirgonj , Sylhet	56,036,000	
Lineman Trading Program	4,352,000	
Ghorasal-Tongi 132 KV Transmission Eline	55,244,000	
Load Dispatch Center	25,830,000	
Consultancy Services	8,025,000	
Spareparts for Saidpur	10,596,000	
Power System Rehabilitation Project	38,064,707	
Power Distribution Project	32,100,000	
Comprehensive Power System Study for G&T	12,646,250	
Control-room Dispatch Center	616,245	
<b>Total</b>	<b>274,793,202</b>	<b>274,793,202</b>
<b>2. UNITED KINGDOM</b>		
Spare parts for Saidpur	11,562,000	
90 MW Combined Cycle Plant at Asuganj	225,884,000	
Water Treatment Plant at Khulna	30,745,465	
60 MW Asuganj 2nd TTSS	285,310,429	
<b>Total</b>	<b>553,501,894</b>	<b>553,501,894</b>
<b>3. SWEDEN</b>		
Siddirgonj Power Station	588,000	
Prestress Concrete Pole Manufacturing Plant	6,133,500	
Spareparts for Siddirgonj	170,000	
<b>Total</b>	<b>6,891,500</b>	<b>6,891,500</b>
<b>4. FRANCE</b>		
Spareparts for Shahjibazar	1,282,000	
<b>Total</b>	<b>1,282,000</b>	<b>1,282,000</b>
<b>5. UNITED STATES OF AMERICA</b>		
Reconstruction & Rehabilitation at Power Station	276,633,000	
Overhauling & Repairing of Shahjibazar Power Station	25,285,000	
<b>Total</b>	<b>301,918,000</b>	<b>301,918,000</b>
<b>6. SWITZERLAND</b>		
Represent Design of Khulna	3,439,000	
West Zone Engineering Replacement Program	100,435,500	
Control Equipment Repairing Shop	45,962,007	
<b>Total</b>	<b>149,836,507</b>	<b>149,836,507</b>
<b>7. WEST GERMANY (FORMER)</b>		
Secondary Transmission Project	75,950,600	
Electrification	9,851,000	
East Zone Power Replacement	522,266	
Rehabilitation of Bharamara Transmission	8,027,428	
<b>Total</b>	<b>94,351,294</b>	<b>94,351,294</b>
<b>8. JAPAN</b>		
Electrical Equipment Pole	71,505,000	
<b>Total</b>	<b>71,505,000</b>	<b>71,505,000</b>
<b>9. SAUDI ARABIA</b>		
East West Zone PERP	160,147,470	
<b>Total</b>	<b>160,147,470</b>	<b>160,147,470</b>
<b>10. KUWAIT</b>		
300 MW Asuganj TSP Extension	631,654,314	



Name of the Donor Country & Scheme	Amount in BDT	Amount in BDT
150 MW Asuganj TSP (5th) Unit	138,445,953	
120 MW Asuganj TSP	769,631,244	
<b>Total</b>	<b>1,539,731,511</b>	<b>1,539,731,511</b>
<b>11. INDIA</b>		
Electrical Equipment Pole	1,953,000	
<b>Total</b>	<b>1,953,000</b>	<b>1,953,000</b>
<b>12. GERMANY</b>		
Prepaid Metering	360,339,770	
<b>Total</b>	<b>360,339,770</b>	<b>360,339,770</b>
<b>TOTAL FOREIGN GRANT</b>		<b>3,516,251,148</b>
<b>LOCAL GRANT :</b>		
Chittagong Hill Tracts	1,461,929,000	
Construction of Khulna Based Power Plant Connecting Road	2,269,703,000	
Durgom Haor Alakay Nobayan Joggo Jalani Nirvor Bidduth Utpadon PP, Sylhet Upto FY 2021-2022	203,000,000	
<b>TOTAL LOCAL GRANT</b>	<b>3,934,632,000</b>	<b>3,934,632,000</b>
<b>TOTAL GRANT AS ON JUNE 30, 2023</b>		<b>7,450,883,148</b>



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables

For the year ended 30 th June, 2023

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

Sl. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
<b>A. External Finance-Revenue</b>						
<b>IPP Company</b>						
1	Meghnaghat Power Ltd	2,295,755,674	2,295,755,674	6,789,345,758	6,789,345,758	30.06.2022
2	Haripur Power Ltd	1,092,715,896	1,092,715,896	4,690,312,390	4,690,312,390	30.06.2022
3	Rural Power Co. Ltd	1,709,838,508	1,709,838,508	2,812,474,937	2,812,474,937	30.06.2022
4	RPCL 52 MW Gazipur	2,002,317,332	2,002,317,332	3,318,735,881	3,318,735,881	30.06.2022
5	RPCL 25 MW Rawjan	706,391,952	706,391,952	1,769,727,282	1,769,727,282	30.06.2022
6	RPCL-105MW Gazipur	4,727,484,981	4,727,484,981	9,233,021,918	9,233,021,918	30.06.2022
7	Regent Energy & Power Ltd.	746,776,056	746,776,056	1,146,674,430	1,146,674,430	30.06.2022
8	Regent Power Limited	132,626,303	132,626,303	241,480,517	241,480,517	30.06.2022
9	Baraka Patenga Power Ltd.	1,615,683,089	1,615,683,089	1,328,397,138	1,328,397,138	30.06.2022
10	Karnaphuli Power Ltd	5,432,260,704	5,432,260,704	5,032,239,546	5,032,239,546	30.06.2022
11	Baraka Shikalbaha Power Ltd, 105 MW	4,888,277,014	4,888,277,014	2,951,330,126	2,951,330,126	30.06.2022
12	HF Power Company Limited	3,283,015,164	3,283,015,164	2,116,340,192	2,116,340,192	30.06.2022
13	United Ashgonj Energy Limited	1,068,673,125	1,068,673,125	2,769,240,924	2,769,240,924	30.06.2022
14	United Power Generation & Distribution	216,763,223	216,763,223	225,513,543	225,513,543	30.06.2022
15	Sajambanullah Power Generation Co. Ltd.	129,476,466	129,476,466	163,720,139	163,720,139	30.06.2022
16	United Anawara 300 MW	14,724,936,900	14,724,936,900	8,769,366,284	8,769,366,284	30.06.2022
17	United Jamalpur Power Ltd, 200 MW	5,031,961,540	5,031,961,540	4,496,239,748	4,496,239,748	30.06.2022
18	United Mymensingh Power Ltd, 200 MW	8,729,241,555	8,729,241,555	6,885,246,772	6,885,246,772	30.06.2022
19	ECPV	4,280,443,217	4,280,443,217	838,169,648	838,169,648	30.06.2022
20	Feni Lanka Power Limited	2,870,327,706	2,870,327,706	2,809,794,727	2,809,794,727	30.06.2022
21	Lakshmanavi Bangla Power (52.2MW)	1,442,185,317	1,452,821,909	1,073,978,542	1,073,978,542	30.06.2022
22	Rajjanka Power Co. Ltd.	6,130,887,500	1,442,185,317	577,158,041	577,158,041	30.06.2022
23	Midland East Power Co. Ltd.	366,795,124	6,130,887,500	3,842,803,921	3,842,803,921	30.06.2022
24	Midland Power Co. Ltd.	6,330,397,760	366,795,124	911,221,841	911,221,841	30.06.2022
25	Desh Energy Chandpur Co.Ltd.	3,748,056,532	6,330,397,760	4,463,694,211	4,463,694,211	30.06.2022
26	Acron Infrastructure Services Unit-2 Limited	3,789,036,078	3,748,056,532	3,213,048,574	3,213,048,574	30.06.2022
27	Acron Infrastructure Services Unit-3 Ltd	1,749,448,446	3,789,036,078	3,917,121,762	3,917,121,762	30.06.2022
28	Paramount B'Trac Energy Limited , Bagabari, Sirajganj (200MW)	1,671,745,002	1,749,448,446	2,829,960,925	2,829,960,925	30.06.2022
29	Bangla Track Power Company Ltd.	896,611,021	1,671,745,002	1,841,389,081	1,841,389,081	30.06.2022
30	Bangla Track Power Company Ltd.-Unit-2	2,519,549,738	896,611,021	954,518,418	954,518,418	30.06.2022
31	Zodiac Power Ctg Limited,	4,513,480,503	2,519,549,738	1,619,008,088	1,619,008,088	30.06.2022
32	Confidence Power Rangpur Ltd.- Rangpur	4,978,151,804	4,513,480,503	3,573,005,709	3,573,005,709	30.06.2022
33	Confidence Power Bogra Unit-I Ltd.	5,490,243,318	4,978,151,804	3,418,942,954	3,418,942,954	30.06.2022
34	Confidence Power Bogra Unit-II Ltd.	2,810,164,774	5,490,243,318	3,517,838,724	3,517,838,724	30.06.2022
35	Banco Energy Generation Ltd.	150,785,067	2,810,164,774	1,541,311,592	1,541,311,592	30.06.2022
36	Doreen Power Generations & Systems Ltd, Feni	149,270,119	150,785,067	337,253,849	337,253,849	30.06.2022
37	Doreen Power Generations & Systems Ltd, Tangail	2,237,663,659	149,270,119	330,330,799	330,330,799	30.06.2022
38	Dhaka Southern Power Limited	2,237,663,659	2,237,663,659	1,650,219,890	1,650,219,890	30.06.2022



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June, 2023

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
39	Dhaka Northern Power Limited	2,373,542,622	2,373,542,622	1,527,444,666	1,527,444,666	30.06.2022
40	ACE Alliance Power Ltd(149MW)	6,457,175,922	6,457,175,922	4,023,171,601	4,023,171,601	30.06.2022
41	Sunumit Purbanchal Power Ltd.	319,600,158	319,600,158	653,275,339	653,275,339	30.06.2022
42	Simmit Bibiyana II Power Company Ltd	2,236,443,563	2,236,443,563	5,529,023,023	5,529,023,023	30.06.2022
43	Sunmit Barisal Power Ltd	1,379,148,318	1,379,148,318	1,686,628,797	1,686,628,797	30.06.2022
44	Sunmit Narayanganj Power Ltd Unit-II	2,370,348,980	2,370,348,980	1,639,507,525	1,639,507,525	30.06.2022
45	Sunmit Gajzipur II Power Ltd	13,048,158,858	13,048,158,858	8,314,106,454	8,314,106,454	30.06.2022
46	Sunmit Meghnaghat Power Ltd.	2,516,878,361	2,516,878,361	7,480,368,071	7,480,368,071	30.06.2022
47	Aggreko Energy Solution Ltd 100 MW, Aorahati	746,772,076	746,772,076	1,542,381,229	1,542,381,229	30.06.2022
48	Aggreko Power Solution Ltd 100 MW, Bhahmangoan	918,544,608	918,544,608	1,345,984,341	1,345,984,341	30.06.2022
49	Kushara Power Company Ltd.	1,120,423,451	1,120,423,451	1,846,745,904	1,846,745,904	30.06.2022
50	APR Energy 300 MW	2,707,461,348	2,707,461,348	4,069,879,291	4,069,879,291	30.06.2022
51	PowerPac Muturia-Jamalpur	376,057,099	376,057,099	-	-	30.06.2022
52	Bangladesh-China Power Company (Pvt) Ltd 1320MW	29,273,865,862	29,273,865,862	56,069,455,309	56,069,455,309	30.06.2022
53	Orion Power Sonargaon Limited	4,646,723,930	4,646,723,930	3,365,717,167	3,365,717,167	30.06.2022
54	Orion Power Rupsha Limited (OPRL),Khulna (105 MW)	4,095,743,097	4,095,743,097	2,139,096,015	2,139,096,015	30.06.2022
55	Digital Power & Associates Ltd.	3,817,854,491	3,817,854,491	2,733,142,366	2,733,142,366	30.06.2022
56	Sinha Peoples Energy Limited	497,991,030	497,991,030	-	-	30.06.2022
57	Sembcorp NWPC Ltd (Sirajganj 281.991 MW)	3,521,999,005	3,521,999,005	8,208,788,015	8,208,788,015	30.06.2022
58	Sympa Solar Power Ltd	49,770,618	49,770,618	84,583,616	84,583,616	30.06.2022
59	ENGREEN Solar	22,742,772	22,742,772	48,470,028	48,470,028	30.06.2022
60	Technat Solartech Energy Limited (20 MW)	161,114,287	161,114,287	242,831,660	242,831,660	30.06.2022
61	Manikgonj Power Generations Lim...sd. 162 MW	8,670,385,034	8,670,385,034	3,880,211,199	3,880,211,199	30.06.2022
62	HDFC SinPower Ltd. (50 MW)	577,470,956	577,470,956	711,281,554	711,281,554	30.06.2022
63	Anlima Energy Limited. (116 MW)	5,111,367,070	5,111,367,070	5,377,791,610	5,377,791,610	30.06.2022
64	United Payra 150 MW	974,533,115	974,533,115	3,164,364,324	3,164,364,324	30.06.2022
65	Spectra Solar Park	165,066,646	165,066,646	396,758,792	396,758,792	30.06.2022
66	Tangail Palli Power Generation Ltd. (22 MW)	1,259,754,873	1,259,754,873	992,745,535	992,745,535	30.06.2022
67	Nutan Bidyut (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	1,778,250,497	1,778,250,497	3,100,773,267	3,100,773,267	30.06.2022
68	Bhairab Power Limited (54.50 MW)	1,759,963,087	1,759,963,087	1,884,569,221	1,884,569,221	30.06.2022
69	Bangladesh Petroleum Corporation (BPC)	627,674,783	-	-	627,674,783	30.06.2022
70	Chandpur Power Generation Ltd. (115 MW)	3,713,184,400	3,713,184,400	4,028,142,795	4,028,142,795	30.06.2022
71	EPV Thakurgaon Limited (115 MW)	3,244,139,325	3,244,139,325	3,730,045,470	3,730,045,470	30.06.2022
72	Kanchan Purbahal Power Generations Limited, 55 MW	2,397,918,919	2,397,918,919	1,757,834,274	1,757,834,274	30.06.2022
73	KEPZ 9.8MW Solar	51,897,296	51,897,296	-	-	30.06.2022
74	ERBL 100MW, Mongla	1,154,337,981	1,154,337,981	1,602,918,741	1,602,918,741	30.06.2022
104	Barisal Electric Power Company Limited			10,739,784,052	10,739,784,052	
105	Teesta Solar Limited (200MW)			2,696,250,285	2,696,250,285	
106	Intraco Solar Power Limited 30MW			683,222,893	683,222,893	
107	B-R Powergen Ltd., Mirersarai			1,444,470,473	1,444,470,473	



BANGLADESH POWER DEVELOPMENT BOARD  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June, 2023

Schedule-M

Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
108	Bangladesh India Friendship Power Company (Pvt) Ltd. 1320MW			6,217,546,176	6,217,546,176	
109	Desh Energy Hatiya Power Company Limited (5MW)			150,996,668	150,996,668	
	<b>Sub-Total</b>	<b>230,256,564,514</b>	<b>229,628,889,731</b>	<b>273,110,486,564</b>	<b>273,738,161,346</b>	
<b>Rental &amp; Quick Rental Power Company</b>						
1	Energyprima Limited, Kumargaon	119,125,405	119,125,405	45,246,333	45,246,333	30.06.2022
2	Venture Energy Resources Ltd.	249,430,522	249,430,522	777,238,292	777,238,292	30.06.2022
3	GBB Power Limited	273,481,603	273,481,603	546,782,920	546,782,920	30.06.2022
4	Shahjibazar Power Co. Ltd.	725,104,444	725,104,444	2,033,569,437	2,033,569,437	30.06.2022
5	Desh Cambridge Kumargaon Power Co. Ltd.	96,533,511	96,533,511	234,445,262	234,445,262	30.06.2022
6	Barkatullah Electro Dynamics Ltd.	330,972,345	330,972,345	1,008,526,533	1,008,526,533	30.06.2022
7	Energyprima Limited, Fenchugonj	146,415,205	146,415,205	874,055,588	874,055,588	30.06.2022
8	Precision Energy Ltd.	449,685,519	449,685,519	435,630,797	435,630,797	30.06.2022
9	Summit Narayangonj Power Ltd	2,100,228,103	2,100,228,103	3,047,980,225	3,047,980,225	30.06.2022
10	KPCL Unit - (2)	2,138,060,637	2,138,060,637	2,311,322,638	2,311,322,638	30.06.2022
11	Khanjahan Ali Power Ltd	586,325,265	586,325,265	704,953,428	704,953,428	30.06.2022
12	Aggreko International Projects Ltd. (95 MW)	271,025,719	271,025,719	-	-	30.06.2022
13	IEL Consortium & Associates	3,446,672,137	3,446,672,137	2,244,507,087	2,244,507,087	30.06.2022
14	Dutch Bangla Power & Associates Ltd	2,784,448,137	2,784,448,137	2,321,445,440	2,321,445,440	30.06.2022
15	Acron Infrastructure Services Ltd (Julda)	1,660,202,362	1,660,202,362	3,317,096,551	3,317,096,551	30.06.2022
16	Amnura (Sinha Power Generation)	274,117,988	274,117,988	380,076,109	380,076,109	30.06.2022
17	Power Pac Mutiara Keranigonj	1,720,415,754	1,720,415,754	154,740,873	154,740,873	30.06.2022
18	Northern Power	204,465,304	204,465,304	133,948,316	133,948,316	30.06.2022
	<b>Sub-Total</b>	<b>17,576,709,958</b>	<b>17,576,709,958</b>	<b>20,571,565,829</b>	<b>20,571,565,829</b>	



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June, 2023

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
<b>Import Power Company</b>						
1	NVVN Ltd. - India-250 MW	614,833,395	614,833,395	1,866,651,962	1,866,651,962	30.06.2022
2	NVVN Ltd. - India-160 MW	1,268,552,623	1,268,552,623	1,785,584,438	1,785,584,438	30.06.2022
3	NVVN Ltd. - India-300 MW	2,847,039,068	2,847,039,068	4,472,610,896	4,472,610,896	30.06.2022
4	PTC India Ltd.-200 MW	2,200,470,751	2,200,470,751	6,342,323,819	6,342,323,819	30.06.2022
5	Sembarop Energy India Limited-250 MW	2,967,085,534	2,967,085,534	8,216,792,375	8,216,792,375	30.06.2022
6	Power Grid Corporation of India-250MW	202,322,984	202,322,984	218,219,205	218,219,205	30.06.2022
7	Power Grid Corporation of India-160MW	28,000,045	28,000,045	14,933,180	14,933,180	30.06.2022
8	Adani Power (Jharkhand) Limited			22,414,117,308	22,414,117,308	
	<b>Sub-Total</b>	<b>10,128,304,399</b>	<b>10,128,304,399</b>	<b>45,331,233,183</b>	<b>45,331,233,183</b>	
<b>Public Power Plant</b>						
100	Ashugonj Power Station Co. (573 MW)	380,358,101	380,358,101	485,580,824	485,580,824	30.06.2022
101	Ashugonj Power Station Co. (50 MW)	161,832,326	161,832,326	644,822,663	644,822,663	30.06.2022
102	Ashugonj Power Co.ltd.-225 MW	2,033,308,098	2,033,308,098	4,934,532,160	4,934,532,160	30.06.2022
103	Ashugonj Power Co.ltd.-450MW-South	2,999,252,517	2,999,252,517	6,056,838,750	6,056,838,750	30.06.2022
104	Ashugonj Power Co.ltd.-450MW North	2,360,052,839	2,360,052,839	7,582,400,110	7,582,400,110	30.06.2022
	Ashugonj Power Co.ltd.-400MW East	-	-	4,849,965,132	4,849,965,132	
105	BPDB RPCL PowerGen Ltd	4,767,648,131	4,767,648,131	4,369,556,267	4,369,556,267	30.06.2022
106	EGCB Ltd.(210*2)MW	617,246,524	617,246,524	2,499,280,223	2,499,280,223	30.06.2022
107	EGCB Ltd.412MW	1,723,072,256	1,723,072,256	6,821,403,758	6,821,403,758	30.06.2022
108	EGCB Ltd.335 MW	2,222,395,170	2,222,395,170	4,440,100,066	4,440,100,066	30.06.2022
109	NWPGCL-Bheramara-410MW	2,947,160,243	2,947,160,243	5,612,233,778	5,612,233,778	30.06.2022
110	NWPGCL-Madhumati 105 MW	1,782,633,141	1,782,633,141	2,824,000,180	2,824,000,180	30.06.2022
111	North West Power Gen (Sirajgonj) Unit-1	983,342,434	983,342,434	4,038,921,527	4,038,921,527	30.06.2022
112	North West Power Gen (Sirajgonj) Unit-2	4,932,652,408	4,932,652,408	10,202,377,815	10,202,377,815	30.06.2022
113	North West Power Gen (Sirajgonj) Unit-3	1,954,151,763	1,954,151,763	5,276,504,450	5,276,504,450	30.06.2022
114	North West Power Gen (Khulna)	5,501,765,806	5,501,765,806	6,876,796,418	6,876,796,418	30.06.2022
115	Haripur Gas Turbine	40,969,866	40,969,866	94,052,264	94,052,264	30.06.2022
	<b>Sub-Total</b>	<b>35,407,841,622</b>	<b>35,407,841,622</b>	<b>77,609,366,385</b>	<b>77,609,366,385</b>	
116	PGCBL- Bangladesh	1,023,852,164	1,023,852,164	4,834,625,646	4,834,625,646	30.06.2022
	<b>Sub-Total</b>	<b>1,023,852,164</b>	<b>1,023,852,164</b>	<b>4,834,625,646</b>	<b>4,834,625,646</b>	
	<b>Total External Finance-Revenue</b>	<b>294,393,272,656</b>	<b>293,765,597,874</b>	<b>421,457,277,606</b>	<b>422,084,952,389</b>	



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June,2023

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
	<b>B.External Finance-Development</b>					
1	Shanghai Electric Power Construction Co., Ltd. ( SEPC)	475,428,676			475,428,676	30.06.2015
2	China Chengda Engineering Co. Ltd ,China	226,896,407			226,896,407	30.06.2015
3	Marubeni Corporation	4,054,321			4,054,321	30.06.2021
4	Joint Venture of Samsung c&T Corporation, Korea & Larsen & Toubro Ltd.	2,514,409,206	214,732,263		2,299,676,944	30.06.2022
5	Hubei Electric Power Survey & Design institute, China	44,698,618			44,698,618	29.06.2017
6	Jiangsu ETERN Co., Ltd	1,749,776,000			1,749,776,000	30.06.2021
7	Shanghai Electric Power Construction Co., Ltd. ( SEPC)	39,025,891			39,025,891	30.06.2021
8	Jiangsu ETERN Co., Ltd	844,381	844,381		-	30.06.2022
9	Power China Hubei Electric Engineering Corporation, China	141,026,611	141,026,611	564,287,000	564,287,000	30.06.2021
10	Energy Pac Engineering Ltd.	38,283,240	38,283,240		0	30.06.2021
11	China Energy Engineering Group	42,048,443	42,048,443		-	30.06.2021
12	Energy Pac Engineering Ltd.	120,302,471	120,302,471		0	30.06.2021
13	Huayu International Power Company Ltd., China	68,144,253	47,620,882		20,523,371	30.06.2022
14	Sterling and wilson India	101,177,147	56,858,317		44,318,830	30.06.2022
15	CEC and Fortune JV China	185,983,919	122,387,122		63,596,797	30.06.2022
16	China Energy Engineering Group	-	107,434,134		107,434,134	30.06.2022
17	Globe Multi-trade	-	94,192,201		94,192,201	30.06.2022
18	Sino-Steel MECC-ZHAOWEI	31,497,000		596,978,299	628,475,299	
19	Power China Hubei Electric Engineering Corporation, China	-		61,836,927	61,836,927	
20	Ideal Electrical Enterprise Ltd.	98,149,170	98,149,170	25,348,289	25,348,289	30.06.2022
21	Adex Corporation Ltd	30,195,992.32	12,803		30,183,189	30.06.2022
22	Energy Pac Engineering Ltd.	21,327,825.47		16,379,376	38,207,201	30.06.2022
23	CEC and Fortune JV China	394,023,784			394,023,784	30.06.2022
24	Energy Pac Engineering Ltd.	4,093,000			4,093,000	30.06.2022
	<b>Total External Finance-Development</b>	<b>6,331,886,355</b>	<b>882,265,702</b>	<b>1,466,456,226</b>	<b>6,916,076,878</b>	
	<b>C.External Finance-Foreign Loan</b>					
	Ideal Electrical Enterprise Limited (under Smart Prepayment Metering Project in Distribution Zones of BPDB).	-		66,987,703	66,987,703	
	<b>Total External Finance-Foreign Loan</b>	<b>-</b>	<b>-</b>	<b>66,987,703</b>	<b>66,987,703</b>	
	<b>Total Finance (A+B+C)</b>	<b>300,725,159,011</b>	<b>294,647,863,576</b>	<b>422,990,721,535</b>	<b>429,068,016,970</b>	
	<b>REVENUE (CPAAC)</b>					
1	Mitsumaru	60,750			60,750	30.06.20
2	Nebula Techno Solution	1,977,012			1,977,012	30.06.20
3	MJB International	4,074,138			4,074,138	30.06.20
4	Global	489,200			489,200	30.06.20
5	Harpur Power Station	1,700,076,495	1,603,699		1,698,472,795	30.06.22
6	Titas gas T & D Co. Ltd.	618,233,194	618,233,194	4,722,191,270	4,722,191,270	30.06.22
7	Bakhrabad Gas Systems Ltd.	186,768,468	186,768,468	14,818,617	14,818,617	30.06.22
8	Jalalabad Gas T & D Sistem	1,541,843,159	1,541,843,159	11,909,340,759	11,909,340,759	30.06.22





**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June, 2023

Schedule-M

**Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)**

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
9	Pashamanchal Gas Co. Ltd.	8,023,124	8,023,124	79,612,248	79,612,248	30.06.22
10	Bara Pukuria Col Mining Co.	76,554,346	76,554,346	1,663,611,206	1,663,611,206	30.06.22
11	Karnafully Gas Distribution Co Ltd.	278,753,736	278,753,736	3,442,324,674	3,442,324,674	30.06.22
12	Sundarban Gas	140,333,240	140,333,240	2,192,433,809	2,192,433,809	30.06.22
13	Gramreen Phone	237,904		237,904	237,904	30.06.20
14	GE International	291,060		291,060	291,060	30.06.20
15	Energypac Power Generation	23,382,194	23,382,194			30.06.20
16	System Resources Ltd	-				
17	System Resources Ltd	-				
18	Goltens & ECE Consortium	-				
19	Leavent Industries & Inter RAO	24,245,230	24,245,230			30.06.22
20	Goltens & ECE Consortium	-				
21	Energypac Power Generation	-				
22	Sundries Advertisement Bill	19,656,533	19,656,517		16	30.06.22
	Dongfong Electric			28,159,620	28,159,620	30-06-23
	Basher & Brother Dhaka			28,741,748	28,741,748	30-06-23
	Onix Enterprise			9,665,955	9,665,955	30-06-23
	Nahid Construction			14,780,924	14,780,924	30-06-23
	Flow P&D India			9,017,744	9,017,744	30-06-23
	Partex Cable Ltd			7,944,000	7,944,000	30-06-23
	Energypac Infrastructure & Development Ltd.			53,251,080	53,251,080	30-06-23
	Weber Power Solution Ltd.			22,080,655	22,080,655	30-06-23
	Power System Development Co.Ltd.			10,055,250	10,055,250	30-06-23
	BRB cables Ltd			110,629,184	110,629,184	30-06-23
	Jiangsu Zhongtian Technology			44,276,382	44,276,382	30-06-23
	mvavib exgv K4c@v4ikb			1,243,393	1,243,393	30-06-23
23	Shaangu-Microtech JV			17,246,187	17,246,187	30-06-23
24	kSB Ltd.			28,108,554	28,108,554	30-06-23
25	Sayed Munzurul Kabir			2,017,857	2,017,857	30-06-23
26	Munshi Engineers			2,610,531	2,610,531	30-06-23
27	Mozumder Enterprise			13,093,080	13,093,080	30-06-23
	<b>Sub- Total</b>	<b>4,624,999,782</b>	<b>2,919,396,907</b>	<b>24,427,254,727</b>	<b>26,132,857,602</b>	
<b>DEVELOPMENT (CPAAC):</b>						
28	GETCO Ltd	2,067,679	-	-	2,067,679	30.06.20
29	China National	649,876	-	-	649,876	30.06.20
30	Shubo Trade International	4,338,511	-	-	4,338,511	30.06.20
31	Sundries Advertisement Bill			916,223	916,223	30-06-23
	<b>Sub- Total</b>	<b>7,056,066</b>	<b>-</b>	<b>916,223</b>	<b>7,972,289</b>	
	<b>Total CPAACELL</b>	<b>4,632,055,848</b>	<b>2,919,396,907</b>	<b>24,428,170,950</b>	<b>26,140,829,891</b>	

RAO



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June, 2023

Schedule-M

Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
1	Bhola Power Station	13,205,936	13,205,936	7,339,281	7,339,281	30.06.23
2	Baghabari Power Station	-	-	-	-	
3	Bheramara Power Station	-	-	-	-	
4	Barapukuria Power Station	2,776,639	2,776,639	19,442,895	19,442,895	30.06.22
5	Barisal Power Station	998,673	998,673	2,602,338	2,602,338	30.06.22
6	Bibiyana Power Station	2,098,254	2,098,254	10,536,849	10,536,849	30.06.22



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June, 2023

Schedule-M

Detailed Schedule of Accounts Payable – Contractors & Suppliers (Code 311)

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
7	CES	71,331,168	71,331,168	281,174,556	281,174,556	30.06.22
8	COOAC	9,153,527	9,153,527	20,517,939	20,517,939	30.06.22
9	Cumilla	46,951,294	42,617,989	12,884,202	17,217,507	30.06.22
10	Chandpur Power Station	1,727,923	679,603		1,048,320	30.06.22
11	Fenchuganj Power Station	980,000	980,000		-	30.06.22
12	Ghorashal Power Station	48,084,007	48,084,007	4,765,157	4,765,157	30.06.22
13	Kaptai Power Station	14,081,424	13,753,136	5,312,233	5,640,521	30.06.22
14	Khulna Power Station	5,013,800	5,013,800	-	-	30.06.22
15	Katakhali Power Station	3,973,240	3,973,240	10,754,742	10,754,742	30.06.22
16	Mymensing	49,732,881	49,732,881	47,690,698	47,690,698	30.06.22
17	Shambhuganj	42,944,159	40,759,733	35,666,564	37,850,990	30.06.22
18	Noakhali	30,528,079	27,672,307	19,010,540	21,866,312	30.06.22
19	P&D	14,486,641	14,031,535	14,279,478	14,734,584	30.06.22
20	P&Co	216,624,938	216,624,062	51,427,835	51,428,711	30.06.22
21	Rangpur Power Station	2,144,107	2,144,107	24,080,121	24,080,121	30.06.22
22	Rawzan Power Station	7,681,968	7,681,391	9,903,419	9,903,996	30.06.22
23	Shahjibazar Power Station	-	-	-	-	-
24	Shikalbaha Power Station	623,806	623,805	1,672,182	1,672,183	30.06.22
25	Siddhirganj Power Station	300,000,000			300,000,000	30.06.22
26	Sylhet	29,912,726	29,200,195	31,956,079	32,668,610	30.06.22
27	Tongi Power Station	15,932,239	15,803,425	9,666,982	9,795,796	30.06.22
28	Tangail	30,716,691	30,716,691	41,529,254	41,529,254	30.06.22
	<b>Total: RAO</b>	<b>961,704,119</b>	<b>649,656,104</b>	<b>662,213,344</b>	<b>974,761,359</b>	
1	Shahjibazar 100 MW GTPP Construction Project	-	-	-	-	-
2	Power Distribution System Development Project Rajshahi	-	-	-	-	-
	<b>Total Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Accounts Payable-Contractors' &amp; Suppliers (Code 311)</b>	<b>306,318,918,978</b>	<b>298,216,916,587</b>	<b>448,081,105,829</b>	<b>456,183,108,220</b>	

Detailed Schedule of Accounts Payable – Others (Code 312)

SL. No.	Name of RAO/Projects	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
1	CPAACCell	108,540	108,540		-	30.06.2020
2	RAO,Fenchugonj	1,324,794	1,324,794		-	30.06.2022
3	RAO,Khulna	-		52,000	52,000	
4	RAO,Cumilla	127,967	127,967		-	30.06.2022
5	RAO, Noakhali			850,839	850,839	
6	RAO,CES	132,000	132,000		-	30.06.2022
7	RAO,Tongi	25,200	25,200		-	30.06.2022



**BANGLADESH POWER DEVELOPMENT BOARD**  
Detailed Schedule of Trade and others payables  
For the year ended 30 th June, 2023

Schedule-M

Detailed Schedule of Accounts Payable—Contractors & Suppliers (Code 311)

SL. No.	Name of the Party	Balance as on 01-07-2022	Transaction During the year (2022-2023)		Balance as on 30-06-2023	Date of Creation
			Debit	Credit		
	Total Accounts Payable-Others (Code 312)	1,718,501	1,718,501	902,839	902,839	
	Total Trade and other payables	306,320,637,479	298,218,635,088	448,082,008,668	456,184,011,059	



**Bangladesh Power Development Board**  
Aging analysis of Trade payables  
For the year ended 30 June 2023

Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (In BDT)			Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
	<b>A. External Finance-Revenue</b>					
	<b>IPP Company</b>					
1	Meghnaghat Power Ltd	2,444,444,097.70	2,463,390,165.70	1,881,511,494.14	6,789,345,757.54	2,295,755,674
2	Haripur Power Ltd	1,627,092,489.74	1,624,579,364.74	1,438,640,535.40	4,690,312,389.88	1,092,715,896
3	Rural Power Co. Ltd	637,803,158.84	755,857,948.18	1,418,813,829.49	2,812,474,936.51	1,709,838,508
4	RPCL-52 MW Gazipur	530,150,271.44	811,267,863.46	1,977,317,746.32	3,318,735,881.22	2,002,317,332
5	RPCL-25 MW Rawjan	412,794,972.23	265,554,781.69	1,091,377,528.03	1,769,727,281.95	706,391,952
6	RPCL-105MW Gazipur	1,866,787,347.00	1,774,219,634.00	5,592,014,937.00	9,233,021,918.00	4,727,484,981
7	Regent Energy & Power Ltd.	286,356,205.00	493,615,529.48	366,702,695.76	1,146,674,430.24	746,776,056
8	Regent Power Limited	95,068,828.35	83,342,208.07	63,069,480.46	241,480,516.88	132,626,303
9	Baraka Patenga Power Ltd.	471,688,115.53	413,718,904.00	442,990,118.50	1,328,397,138.03	1,615,683,089
10	Kamaphuli Power Ltd	1,471,631,340.77	1,396,445,445.59	2,164,162,759.16	5,032,239,545.52	5,432,260,704
11	Baraka Shikalbaha Power Ltd, 105 MW	954,029,753.90	933,268,998.84	1,064,031,373.42	2,951,330,126.16	4,888,277,014
12	HF Power Company Limited	957,117,420.40	960,406,560.28	198,816,211.14	2,116,340,191.82	3,283,015,164
13	United Ashgonj Energy limited	971,763,889.64	850,124,614.04	947,352,420.33	2,769,240,924.01	1,068,673,125
14	United Power Generation & Distribution	87,058,882.17	73,536,359.82	64,918,301.25	225,513,543.24	216,763,223
15	Sajjanullah Power Generation Co. Ltd.	50,891,513.05	46,304,306.06	66,524,319.51	163,720,138.62	129,476,466
16	United Anawara 300 MW	3,003,649,692.43	2,839,591,243.31	2,926,125,348.14	8,769,366,283.88	14,724,936,900
17	United Jamalpur Power Ltd, 200 MW	1,204,709,234.05	1,802,034,027.56	1,489,496,486.16	4,496,239,747.78	5,031,961,540
18	United Mymensingh Power Ltd, 200 MW	2,068,207,639.58	2,760,668,145.73	2,056,370,986.50	6,885,246,771.81	8,729,241,555
19	ECPV	291,663,087.21	322,306,992.83	224,199,568.20	838,169,648.24	4,280,443,217
20	Feni Lanka Power Limited	1,406,883,743.58	1,102,480,336.73	300,430,646.75	2,809,794,727.06	2,870,327,706
21	Lakshanavi Bangla Power (52.2MW)	692,679,534.73	381,299,006.90	-	1,073,978,541.63	1,452,821,909
22	Rajlanka Power Co. Ltd.	237,327,867.83	161,605,883.96	178,224,288.77	577,158,040.56	1,442,185,317
23	Midland East Power Co. Ltd.	1,354,601,201.94	1,356,018,605.43	1,132,184,113.79	3,842,803,921.17	6,130,887,500
24	Midland Power Co. Ltd.	347,712,297.86	306,498,560.05	257,010,983.07	911,221,840.98	366,795,124
25	Desh Energy Chandpur Co.Ltd.	1,448,220,207.58	2,041,606,247.44	973,867,756.08	4,463,694,211.10	6,330,397,760
26	Acron Infrastructure Services Unit-2 Limited	1,001,580,566.77	1,182,318,319.75	1,029,149,687.44	3,213,048,573.96	3,748,056,532
27	Acorn Infrastructure Services Unit-3 Ltd	1,101,202,027.09	1,522,069,785.88	1,293,849,949.36	3,917,121,762.33	3,789,036,078
28	Paramount BTrac Energy Limited, Bagabari, Sirajganj (200MW)	709,130,604.57	706,519,605.00	1,414,310,715.40	2,829,960,924.97	1,749,448,446
29	Bangla Track Power Company Ltd.	-	708,434,850.00	1,132,954,230.50	1,841,389,080.50	1,671,745,002
30	Bangla Track Power Company Ltd.-Unit-2	-	383,934,148.25	570,584,270.14	954,518,418.39	896,611,021
31	Zodiac Power Cig Limited,	553,205,884.00	578,341,332.00	487,460,872.00	1,619,008,088.00	2,519,549,738
32	Confidence Power Rangpur Ltd. - Rangpur	1,228,807,941.58	1,254,000,784.65	1,090,196,982.74	3,573,005,708.97	4,513,480,503



## Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (In BDT)			Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
33	Confidence Power Bogra Unit-I Ltd.	1,082,102,989.95	1,154,427,579.49	1,182,412,384.15	3,418,942,953.59	4,978,151,804
34	Confidence Power Bogra Unit-II Ltd.	1,184,978,370.12	1,331,310,506.00	1,001,549,847.80	3,517,838,723.92	5,490,243,318
35	Banco Energy Generation Ltd.	362,935,710.39	488,598,684.36	689,777,197.00	1,541,311,591.74	2,810,164,774
36	Doreen Power Generations & Systems Ltd, Feni	112,300,713.76	121,503,706.12	103,449,429.22	337,253,849.10	150,785,067
37	Doreen Power Generations & Systems Ltd, Tangail	108,522,981.37	124,824,168.38	96,983,649.47	330,330,799.22	149,270,119
38	Dhaka Southern Power Limited	588,692,570.05	614,208,160.82	447,319,158.68	1,650,219,889.55	2,237,663,659
39	Dhaka Northern Power Limited	524,955,893.91	519,586,776.72	482,901,994.96	1,527,444,665.60	2,373,542,622
40	ACE Alliance Power Ltd(149MW)	1,326,084,566.82	1,727,167,573.61	969,919,460.85	4,023,171,601.28	6,457,175,922
41	Summit Purbanchal Power Ltd.	197,470,474.46	263,111,420.18	192,693,444.64	653,275,339.28	319,600,158
42	Sinmit Bibiyana II Power Company Ltd	1,907,458,759.59	1,962,382,951.00	1,659,181,312.09	5,529,023,022.68	2,236,443,563
43	Summit Barisal Power Ltd	647,459,787.00	491,778,315.62	547,390,694.46	1,686,628,797.08	1,379,148,318
44	Summit Narayanganj Power Ltd Unit-II	342,629,786.33	684,740,232.66	612,137,506.30	1,639,507,525.29	2,370,348,980
45	Summit Gazipur II Power Ltd	2,735,135,408.14	2,915,555,538.58	2,663,415,507.36	8,314,106,454.08	13,048,158,858
46	Summit Meghnaghat Power Ltd.	2,383,120,623.67	2,412,340,477.51	2,684,906,970.00	7,480,368,071.18	2,516,878,361
47	Aggreko Energy Solution Ltd 100 MW, Aorahati	398,226,208.58	384,667,314.08	759,487,706.40	1,542,381,229.05	746,772,076
48	Aggreko Power Solution Ltd 100 MW, Bhahmangoan	197,868,641.96	379,500,000.00	768,615,699.48	1,345,984,341.44	918,544,608
49	Kushara Power Company Ltd.	657,729,742.00	665,343,380.72	523,672,780.91	1,846,745,903.63	1,120,423,451
50	APR Energy 300 MW	1,198,476,758.95	1,162,724,121.04	1,708,678,411.09	4,069,879,291.08	2,707,461,348
51	PowerPac Muturia-Jamalpur					376,057,099
52	Bangladesh-China Power Company (Pvt) Ltd 1320MW	11,468,009,425.01	19,062,381,207.55	25,539,064,676.68	56,069,455,309.23	29,273,865,862
53	Orion Power Sonargaon Limited	1,091,343,488.69	1,137,852,405.56	1,136,521,272.90	3,365,717,167.15	4,646,723,930
54	Orion Power Rupsha Limited (OPRL),Khulna (105 MW)	820,294,547.95	635,492,639.72	683,308,827.18	2,139,096,014.85	4,095,743,097
55	Digital Power & Associates Ltd.	861,826,561.00	930,855,434.00	940,460,371.00	2,733,142,366.00	3,817,854,491
56	Sinha Peoples Energy Limited					497,991,030
57	Sembcorp NWPC Ltd (Sirajganj 281.991 MW )	2,710,252,199.00	2,654,056,767.47	2,844,479,048.31	8,208,788,014.78	3,521,999,005
58	Sympa Solar Power Ltd	36,647,167.00	36,280,289.05	11,656,160.00	84,583,616.05	49,770,618
59	ENGREEN Solar	14,830,672.00	15,430,930.00	18,208,426.00	48,470,028.00	22,742,772
60	Technaf Solartech Energy Limited (20 MW)	85,557,232.90	106,117,352.73	51,157,074.00	242,831,659.63	161,114,287
61	Manikgonj Power Generations Limited, 162 MW	1,307,254,296.00	1,568,119,314.00	1,004,837,589.00	3,880,211,199.00	8,670,385,034
62	HDFC SinPower Ltd. (50 MW)	309,559,595.73	331,265,061.31	70,456,896.58	711,281,553.62	577,470,956
63	Anlima Energy Limited. (116 MW)	982,918,324.57	2,023,399,024.79	2,371,474,260.40	5,371,791,609.76	5,111,367,070
64	United Payra 150 MW	1,184,646,581.10	779,865,892.42	1,199,851,850.52	3,164,364,324.04	974,533,115
65	Spectra Solar Park	167,236,777.14	171,847,517.83	57,674,496.64	396,758,791.60	165,066,646
66	Tangail Palli Power Generation Ltd. (22 MW)	304,813,005.60	342,453,986.95	345,478,542.46	992,745,535.01	1,259,754,873
67	Nutan Bidyut (Bangladesh) Ltd. 220 MW (Gas) & 212 MW (HSD)	863,185,104.96	882,961,256.15	1,354,626,906.06	3,100,773,267.17	1,778,250,497
68	Bhairab Power Limited (54.50 MW)	803,983,379.66	623,123,633.88	457,462,207.53	1,884,569,221.07	1,759,963,087
69	Bangladesh Petroleum Corporation (BPC)			627,674,782.73	627,674,782.73	627,674,783
70	Chandpur Power Generation Ltd. (115 MW)	1,454,545,306.86	1,453,644,451.88	1,119,953,035.84	4,028,142,794.58	3,713,184,400
71	EPV Thakurgaon Limited (115 MW)	1,234,700,485.04	1,007,480,380.46	1,487,864,604.71	3,730,045,470.21	3,244,139,325



## Schedule-M

Sl No	Name of Party	Balance as on 30 June 2023 (In BDT)			Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
72	Kanchan Purbchal Power Generations Limited, 55 MW	604,878,910.00	530,236,127.00	622,719,237.00	1,757,834,274.00	2,397,918,919
73	KEPZ 9 8MW Solar	-	-	-	-	51,897,296
74	ERBL 100MW, Morrigla	505,051,207.93	517,860,115.50	580,007,417.93	1,602,918,741.36	1,154,337,981
75	Barisal Electric Power Company Limited	3,180,074,044.83	3,518,430,295.70	4,041,279,711.00	10,739,784,051.53	-
76	Teesta Solar Limited (200MW)	1,051,964,388.00	1,013,540,714.41	630,745,182.77	2,696,250,285.18	-
77	Intraco Solar Power Limited 30MW	180,729,924.77	206,178,965.64	296,314,002.64	683,222,893.05	-
78	B-R Powergen Ltd., Mirersarai	1,265,674,841.23	178,795,631.49	-	1,444,470,472.72	-
79	Bangladesh India Friendship Power Company (Pvt) Ltd. 1320MW	4,474,438,218.85	1,743,107,956.85	-	6,217,546,175.70	-
80	Desh Energy Hattiya Power Company Limited (5MW)	53,676,114.04	56,157,991.42	41,162,562.99	150,996,668.45	-
	<b>Sub-Total</b>	<b>82,488,501,603</b>	<b>91,286,066,810</b>	<b>99,963,592,933</b>	<b>273,738,161,346</b>	<b>230,256,564,514</b>
	<b>Rental &amp; Quick Rental Power Company</b>					
81	Energyprima Limited, Kumargaon	-	-	45,246,333.41	45,246,333.41	119,125,405
82	Venture Energy Resources Ltd,	285,311,142.90	273,516,699.39	218,410,450.02	777,238,292.30	249,430,522
83	GBB Power Limited	171,120,267.02	189,778,575.95	185,884,076.98	546,782,919.95	273,481,603
84	Shahjibazar Power Co. Ltd.	687,543,996.00	714,124,989.03	631,908,451.80	2,033,569,436.83	725,104,444
85	Desh Cambridge Kumargaon Power Co. Ltd.	92,002,823.42	76,696,816.00	65,745,623.00	234,445,262.42	96,533,511
86	Barkatullah Electro Dynamics Ltd.	417,214,956.65	375,990,108.29	215,321,468.01	1,008,526,532.94	330,972,345
87	Energyprima Limited, Fenchugonj	371,720,550.90	341,900,293.85	160,434,743.35	874,055,588.10	146,415,205
88	Precision Energy Ltd.	-	225,903,518.13	209,727,278.46	435,630,796.59	449,685,519
89	Summit Narayangonj Power Ltd	1,359,649,305.87	966,648,887.93	721,682,030.86	3,047,980,224.66	2,100,228,103
90	KPCL Unit - (2)	1,054,773,327.75	1,033,446,555.56	223,102,754.89	2,311,322,638.19	2,138,060,637
91	Khanjahan Ali Power Ltd	348,480,712.00	310,891,058.00	45,581,658.00	704,953,428.00	586,325,265
92	Aggreko International Projects Ltd. (95 MW)	-	-	-	-	271,025,719
93	Orion Power Meghnaghat Limited	901,333,872.84	862,308,257.62	480,864,956.86	2,244,507,087.31	3,446,672,137
94	Dutch Bangla Power & Associates Ltd	906,516,112.87	859,342,831.55	555,586,495.69	2,321,445,440.12	2,784,448,137
95	Acron Infrastructure Services Ltd (Jalida)	922,321,477.75	1,041,722,773.08	1,353,052,300.03	3,317,096,550.86	1,660,202,362
96	Amnura (Sinha Power Generation)	380,076,108.50	-	-	380,076,108.50	274,117,988
97	Power Pac Mutiara Keranigonj	70,037,127.68	2,460,651.74	82,243,093.58	154,740,873.00	1,720,415,754
98	Northern Power Solution Limited	75,077,168.18	33,699,208.67	25,171,939.34	133,948,316.19	204,465,304
	<b>Sub-Total</b>	<b>8,043,178,950</b>	<b>7,308,431,225</b>	<b>5,219,955,654</b>	<b>20,571,565,829</b>	<b>17,576,709,958</b>
	<b>Import Power Company</b>					
99	NVVN Ltd. - India-250 MW	1,256,205,830.00	610,446,132.00	-	1,866,651,962.00	614,833,395
100	NVVN Ltd. - India-160 MW	977,619,261.22	807,965,176.46	-	1,785,584,437.68	1,268,552,623
101	NVVN Ltd. - India-300 MW	3,005,568,823.84	1,467,042,071.86	-	4,472,610,895.70	2,847,039,068
102	PTC India Ltd.-200 MW	2,674,057,237.61	2,728,569,336.85	939,697,244.34	6,342,323,818.80	2,200,470,751
103	Sembcorp Energy India Limited-250 MW	2,710,252,199.00	2,654,056,766.47	2,852,483,409.33	8,216,792,374.80	2,967,085,534
104	Power Grid Corporation of India-250MW	218,219,205.36	-	-	218,219,205.36	202,322,984
105	Power Grid Corporation of India-160MW	14,933,180.33	-	-	14,933,180.33	28,000,045
106	Adami Power (Jharkhand) Limited	12,157,702,352.00	10,256,414,956.00	-	22,414,117,308.00	-



Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (In BDT)			Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
	<b>Sub-Total</b>	<b>23,014,558,089</b>	<b>18,524,494,440</b>	<b>3,792,180,654</b>	<b>45,331,233,183</b>	<b>10,128,304,399</b>
	<b>Public Power Plant</b>					
107	Ashugonj Power Station Co. (573 MW)	-	48,270,891.44	437,309,933.04	485,580,824.48	380,358,101
108	Ashugonj Power Station Co. (50 MW)	215,048,064.86	237,947,821.38	191,826,776.46	644,822,662.70	161,832,326
109	Ashugonj Power Co.Ltd.-225 MW	1,523,589,948.00	1,583,156,902.00	1,827,785,310.00	4,934,532,160.00	2,033,308,098
110	Ashugonj Power Co.Ltd.-450MW-South	2,346,797,781.58	1,662,062,180.61	2,047,978,788.11	6,056,838,750.30	2,999,252,517
111	Ashugonj Power Co.Ltd.-450MW North	2,344,007,698.56	1,872,779,769.00	3,365,612,642.73	7,582,400,110.29	2,360,052,839
112	Ashugonj Power Co.Ltd.-400MW East	890,429,825.00	1,607,431,109.00	2,352,104,197.50	4,849,965,131.50	-
113	BPDB RPCL PowerGen Ltd	1,921,371,903.52	1,883,945,018.87	564,239,344.24	4,369,556,266.63	4,767,648,131
114	EGCB Ltd.(210*2)MW	1,118,246,067.00	667,261,690.00	713,772,466.23	2,499,280,223.23	617,246,524
115	EGCB Ltd.412MW	2,230,614,482.16	2,187,556,972.40	2,403,232,303.25	6,821,403,757.81	1,723,072,256
116	EGCB Ltd.335 MW	1,527,557,372.00	1,208,312,866.00	1,704,229,828.20	4,440,100,066.20	2,222,395,170
117	NWPGCL-Bheranara-410MW	1,460,800,303.15	1,413,539,990.20	2,737,893,484.97	5,612,233,778.31	2,947,160,243
118	NWPGCL-Madhumati 105 MW	1,421,282,636.00	752,826,760.00	649,890,784.00	2,824,000,180.00	1,782,633,141
119	North West Power Gen (Sirajgonj) Unit-1	1,252,751,176.87	1,148,981,203.31	1,637,189,146.89	4,038,921,527.07	983,342,434
120	North West Power Gen (Sirajgonj) Unit-2	779,903,336.40	799,609,798.42	8,622,864,679.83	10,202,377,814.65	4,932,652,408
121	North West Power Gen (Sirajgonj) Unit-3	1,532,851,626.50	952,445,787.00	2,791,207,036.00	5,276,504,449.50	1,954,151,763
122	North West Power Gen (Khulna)	2,901,879,872.00	777,386,371.51	3,197,530,174.26	6,876,796,417.77	5,501,765,806
123	North West Power Gen 6.55 MW Grid Tied Solar PV	24,620,228.00	13,283,229.12	56,148,807.10	94,052,264.22	40,969,866
	<b>Sub-Total</b>	<b>23,491,752,322</b>	<b>18,816,798,360</b>	<b>35,300,815,703</b>	<b>77,609,366,385</b>	<b>35,407,841,622</b>
124	PGCBL - Bangladesh	553,888,871.50	505,734,623.71	3,775,002,150.78	4,834,625,646.00	1,023,852,164
	<b>Sub-Total</b>	<b>553,888,871.50</b>	<b>505,734,623.71</b>	<b>3,775,002,150.78</b>	<b>4,834,625,646.00</b>	<b>1,023,852,164</b>
	<b>Total External Finance-Revenue</b>	<b>137,591,879,836</b>	<b>136,441,525,458</b>	<b>148,051,547,094</b>	<b>422,084,952,389</b>	<b>294,393,272,656</b>
	<b>B. External Finance-Development</b>					
125	Shanghai Electric Power Construction Co., Ltd. ( SEPC)			475,428,676.43	475,428,676.43	475,428,676.43
126	China Chengda Engineering Co. Ltd China			226,896,406.77	226,896,406.77	226,896,406.77
127	Marubeni Corporation			4,054,321.39	4,054,321.39	4,054,321.39
128	Joint Venture of Samsung C&T Corporation, Korea & Larsen & Toubro Ltd.			2,299,676,943.50	2,299,676,943.50	2,514,409,206.03
129	Hubei Electric Power Survey & Design institute, China			44,698,617.63	44,698,617.63	44,698,617.63
130	Jiangsu ETERN Co., Ltd			1,749,776,000.00	1,749,776,000.00	1,749,776,000.00
131	Shanghai Electric Power Construction Co., Ltd. ( SEPC)			39,025,891.16	39,025,891.16	39,025,891.16
132	Jiangsu ETERN Co., Ltd			-	-	844,380.75
133	Power China Hubei Electric Engineering Corporation, China			564,287,000.00	564,287,000.00	141,026,610.61
134	Energy Pac Engineering Ltd.			-	-	38,283,239.98
135	China Energy Engineering Group			-	-	42,048,442.64
136	Energy Pac Engineering Ltd.			-	-	120,302,471.18
137	Huayui International Power Company Ltd., China			20,523,370.92	20,523,370.92	68,144,253.06
138	Sterling and wilson India			44,318,829.71	44,318,829.71	101,177,146.81
139	CEC and Fortune JV China			63,596,796.73	63,596,796.73	185,983,918.95





## Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (in BDT)			Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
140	China Energy Engineering Group	107,434,134.00			107,434,134.00	-
141	Globe Multi-trade	94,192,201.00			94,192,201.00	-
142	Sino-Steel MECC-ZHAOWEI	596,978,299.00		31,497,000.00	628,475,299.00	31,497,000.00
143	Power China Hubei Electric Engineering Corporation, China	61,836,927.00			61,836,927.00	
144	Ideal Electrical Enterprise Ltd.		25,348,289.00		25,348,289.00	98,149,170.07
145	Adex Corporation Ltd			30,183,189.23	30,183,189.23	30,195,992.32
146	EnergyPac Engineering Ltd.	16,379,376.00			16,379,376.00	21,827,825.47
147	CEC and Fortune JV China			394,023,783.50	394,023,783.50	394,023,783.50
148	Energy Pac Engineering Ltd.			4,093,000.00	4,093,000.00	4,093,000.00
	<b>Total External Finance-Development</b>	<b>1,441,107,937.00</b>	<b>25,348,289.00</b>	<b>5,449,620,652.43</b>	<b>6,916,076,878.43</b>	<b>6,331,886,354.75</b>
	<b>C:External Finance-Foreign Loan</b>					
149	Ideal Electrical Enterprise Limited (under Smart Prepayment Metering Project in Distribution Zones of BPDB).	66,987,703			66,987,703	-
	<b>Total External Finance-Foreign Loan</b>	<b>66,987,703.00</b>	<b>-</b>	<b>-</b>	<b>66,987,703.00</b>	<b>-</b>
	<b>Total Finance (A+B+C)</b>	<b>139,099,975,476</b>	<b>136,466,873,747</b>	<b>153,501,167,747</b>	<b>429,068,016,970</b>	<b>300,725,159,011</b>
	<b>CPAAC-Revenue</b>					
150	Mitsumaru			60,750	60,750	60,750
151	Nebula Techno Solution			1,977,012	1,977,012	1,977,012
152	MJB International			4,074,138	4,074,138	4,074,138
153	Global			489,200	489,200	489,200
154	Hatipur Power Station			1,698,472,795	1,698,472,795	1,700,076,495
155	Titas gas T & D Co. Ltd.	4,722,191,270			4,722,191,270	618,233,194
156	Bakhrabad Gas Systems Ltd.	14,818,617			14,818,617	186,768,468
157	Jalalabad Gas T & D Sistem	11,909,340,759			11,909,340,759	1,541,843,159
158	Pashmanchal Gas Co. Ltd.	79,612,248			79,612,248	8,023,124
159	Bara Pukuria Col Mining Co.	1,663,611,206			1,663,611,206	76,554,346
160	Karnafully Gas Distribution Co Ltd.	3,442,324,674			3,442,324,674	278,753,736
161	Sundarban Gas	2,192,433,809			2,192,433,809	140,333,240
162	Grameen Phone			237,904	237,904	237,904
163	GE International			291,060	291,060	291,060
164	EnergyPac Power Generation					23,382,194
165	Leavent Industries & Inter RAO					24,245,230
166	Sundries Advertisement Bill			16	16	19,656,533
167	Dongfong Electric	28,159,620			28,159,620	-
168	Basher & Brother Dhaka	28,741,748			28,741,748	-
169	Onix Enterprise	9,665,955			9,665,955	-
170	Nahid Construction	14,780,924			14,780,924	-
171	Flow P&D India	9,017,744			9,017,744	-
172	Partex Cable Ltd	7,944,000			7,944,000	-



## Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (In BDT)			Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
173	Energypack Infrastructure & Development Ltd.	53,251,080			53,251,080	-
174	Weber Power Solution Ltd.	22,080,655			22,080,655	-
175	Power System Development Co.Ltd.	10,055,250			10,055,250	-
176	BRB cables Ltd	110,629,184			110,629,184	-
177	Jiangsu Zhongtian Technology	44,276,382			44,276,382	-
178	mvavib exv K+c@fkk	1,243,393			1,243,393	-
179	Shaangu-Microtech JV	17,246,187			17,246,187	-
180	KSB Ltd.	28,108,554			28,108,554	-
181	Sayed Munzurul Kabir	2,017,857			2,017,857	-
182	Munshi Engineers	2,610,531			2,610,531	-
183	Mozumder Enterprise	13,093,080			13,093,080	-
	<b>Total CPAAC-Revenue</b>	<b>24,427,254,727</b>	<b>-</b>	<b>1,705,602,875</b>	<b>26,132,857,602</b>	<b>4,624,999,782</b>
	<b>CPAAC-Development</b>					
184	GETCO Ltd			2,067,679	2,067,679	2,067,679
185	China National			649,876	649,876	649,876
186	Shubo Trade International			4,338,511	4,338,511	4,338,511
187	Sundries Advertisement Bill	916,223			916,223	-
	<b>Total CPAAC-Development</b>	<b>916,223</b>	<b>-</b>	<b>7,056,066</b>	<b>7,972,289</b>	<b>7,056,066</b>
	<b>Total CPAAC</b>	<b>24,428,170,950</b>	<b>-</b>	<b>1,712,658,941</b>	<b>26,140,829,891</b>	<b>4,632,055,848</b>
	<b>RAO</b>					
188	Bhola Power Station	7,339,281			7,339,281	13,205,936
189	Baghabari Power Station				-	-
190	Bheramara Power Station				-	-
191	Barapukuria Power Station	19,442,895			19,442,895	2,776,639
192	Barisal Power Station	2,602,338			2,602,338	998,673
193	Bibiyana Power Station	10,536,849			10,536,849	2,098,254
194	CES	281,174,556			281,174,556	71,331,168
195	COOAC	20,517,939			20,517,939	9,153,527
196	Cumilla	12,884,202		4,333,305	17,217,507	46,951,294
197	Chandpur Power Station			1,048,320	1,048,320	1,727,923
198	Fenchuganj Power Station	4,765,157			4,765,157	980,000
199	Ghorashal Power Station	5,312,233			5,312,233	48,084,007
200	Kaptai Power Station			328,288	328,288	14,081,424
201	Khulna Power Station				-	5,013,800
202	Katakhali Power Station	10,754,742			10,754,742	3,973,240
203	Mymensing	47,690,698			47,690,698	49,732,881
204	Shambhuganj	35,666,564		2,184,426	37,850,990	42,944,159
205	Noakhali	19,010,540		2,855,772	21,866,312	30,528,079
206	P&D	14,279,478		455,106	14,734,584	14,486,641



## Schedule-M

SL No	Name of Party	Balance as on 30 June 2023 (In BDT)			Total	Balance as on 30 June 2022 (In BDT)
		Under 60 Days	61-120 Days	Over 120 Days		
207	P&Co	51,427,835		876	51,428,711	216,624,938
208	Rangpur Power Station	24,080,121			24,080,121	2,144,107
209	Rawzan Power Station	9,903,419		577	9,903,996	7,681,968
210	Shahjibazar Power Station					-
211	Shikalbaha Power Station	1,672,183			1,672,183	623,806
212	Siddhigangj Power Station		300,000,000		300,000,000	300,000,000
213	Sylhet	31,956,079		712,531	32,668,610	29,912,726
214	Tongi Power Station	9,666,982		128,814	9,795,796	15,932,239
215	Tangail	41,529,254			41,529,254	30,716,691
	<b>Total RAO</b>	<b>662,213,344</b>	<b>-</b>	<b>312,048,014</b>	<b>974,261,359</b>	<b>961,704,119</b>
	<b>Total Trade payable</b>	<b>164,190,359,771</b>	<b>136,466,873,747</b>	<b>155,525,874,702</b>	<b>456,183,108,220</b>	<b>306,318,918,978</b>



**BANGLADESH POWER DEVELOPMENT BOARD**  
**Aging Analysis of Trade Receivable - Bulk Consumers**  
For the year ended 30 th June,2023

Schedule-N

Sl.No.	Name of Party	CONSUMER CATEGORY	30 June 2023				30 June 2022	
			Under 60 Days BDT	61-120 Days BDT	Over 120 Days BDT	Total BDT	Total BDT	Total BDT
1	1.1.DPDC (Former DESA)	Bulk			1,640,000,000		1,640,000,000	
2	1.2. DPDC	Bulk	14,780,546,902				14,780,546,902	16,507,721,448
3	2. DESCO	Bulk	9,938,317,277				9,938,317,277	7,717,363,130
4	3. WZPDC	Bulk	7,049,420,552				7,049,420,552	4,542,222,657
5	4. REB/PBS	Bulk	57,402,199,561				57,402,199,561	35,304,192,375
6	5.1.NESCO	Bulk	7,517,250,787				7,517,250,787	4,938,748,285
7	5.2.NESCO	Loan Adjustment					-	-
8	5.3.NESCO (Handover date Accounts Receivable)	Cut-off-date Retail			5,691,600,000		5,691,600,000	5,691,600,000.00
	<b>Total</b>		<b>96,687,735,078</b>	<b>-</b>	<b>7,331,600,000</b>	<b>104,019,335,078</b>	<b>104,019,335,078</b>	<b>76,341,847,894</b>



Schedule-O

**BANGLADESH POWER DEVELOPMENT BOARD**

Consolidated Schedule of Loan/advance to other Govt./Auto-nomous/Semi-Govt. Agencies (Code-198)

Financial Year: 2022-2023

SL.No.	Name of Organization	Amount in BDT		
		Opening Balance	Debit	Credit
	<b>RAO &amp; Project:</b>			
1	Other agencies	(1,599,156,541)		
2	Annura-Katakhali Rental (RAO, Katakhali)	1,475,042,900		
3	APSCL (RAO, Baghabari)	286,653		
4	APSCL (RAO, Baghabari)	93,557		
5	APSCL (RAO, Sikolbaha)	303,827		
6	Hariপুর SBU (RAO, Barishal)	362,120		
7	Hariপুর SBU (RAO, Cumilla)	(318,612)		
8	Hariপুর SBU (RAO, Mymensing)	(482,867)		
9	Hariপুর SBU (RAO, Sikolbaha)	(202,133)		
10	Hariপুর SBU (RAO, Sylhet)	992,279		
11	Hariপুর SBU (RAO, Sylhet)	6,279,647		
12	Hariপুর SBU (RAO, Siddirgonj)	(140,939)		
13	NESCO Ltd. (RAO, Mymensing)	122,310		
14	NESCO Ltd. (PDSDP, Rangpur Zone)	457,500		
15	WZPDCL (RAO, P&CO)	131,714		
16	Bangladesh India Friendship Power Co.Ltd. ( with Ctg. & Khulina 1300X2)	13,670,568		17,175,332
	<b>CPAAC:</b>			
17	WZPDCL	661,580,022	20,020,000	10,010,000
18	APSCL	10,143,895	3,602,000	4,667,910
19	BPDB Sommiti	750,000,000		
20	NESCO Ltd. (Pension & Others apymnt)	644,204,537		
21	NESCO Ltd. (Due Cash balance on cutt-off date 30.09.2016)	57,749,330		
22	SZPDCL	1,000,000		
23	Coal Power Generation Company Ltd	22,528,583		
	<b>External Finance-Revenue:</b>			
24	NESCO Ltd. (Deposit work Received)	(22,916,800)		
	<b>Total</b>	<b>2,021,731,550</b>	<b>23,622,000</b>	<b>31,853,242</b>
				<b>2,013,500,308</b>



Schedule-P

**BANGLADESH POWER DEVELOPMENT BOARD**  
**Consolidated Schedule of Loan/Advance to other companies (Code-198A)**  
**Financial Year: 2022-2023**

SL.No.	Name of Organization	Amount in BDT		
		Opening Balance	Debit	Credit
	<b>RAO:</b>			
1	Others companies	1,572,752,959		
2	55 MW RPPP-(RAO,Sikolbaha PS)	(1,735,076,730)		
3	Amnura-Katakhali Rental (RAO,Katakhali)	(1,475,042,900)		
4	Amnura-Katakhali Rental (RAO,Katakhali)	(1,312,574,665)	2,509,663,838	2,509,663,838
5	Shahjalal Fertilizer Co. Ltd. (RAO,Fenchugonj)	-	2,500,000	2,500,000
	<b>External Finance-Revenue:</b>			
6	Energies Power 55 MW Sikolbaha	223,525,340		
7	Quantum Power Ltd. 110 MW Veramara	1,982,630,720		
8	Summit Narayangonj Power Ltd.	136,912,504		
9	Desh Energy 100 MW Siddirgonj	2,645,891,983		
10	Quantum Power 105 MW Nowapara	823,341,831		
11	IEL Consortium & Associates Ltd.	728,273,969		
12	Dutch Bangla Power & Associates Ltd.	866,596,245		
13	Amnura (Sinha Power Generation)	861,086,173	229,307,368	-
14	Northern Power Solution Limited	1,017,577,767.46	2,280,356,470	2,456,766,927
15	Coal Power Generation Company Limited	376,225,325		
	<b>Total</b>	<b>6,712,120,521</b>	<b>5,021,827,676</b>	<b>4,968,930,765</b>
				<b>6,765,017,431</b>



**Bangladesh Power Development Board**  
**List of Offices (RAO, Project & others) & Chartered Accountants Firm**  
**Financial Year: 2022-2023**

**Annexure-1**

SL NO	Name of Rao, Projects & others	Name of Chartered Accountants Firm	Remarks
1	Raojan PS	Chowdhury Bhattacharjee & co.	
2	Baghabari PS	Shaha & co.	
3	Rangpur 20MW	S.K. Barua & co.	
4	Kaptai PS	Razzaque & co.	
5	Barapukuria PS	Hossen Delwar & co.	
6	Bibiyana	Toha Khan Zaman & co.	
7	Bhola-225 MW PS	M Z Ismal & co.	
8	Khulna PS	Rahman Mostafa Alam & co.	
9	Siddhirganj PS	A.T. Talukder & co.	
10	Ghorashal PS	J.U. Ahmed & co.	
11	Shahjibazar PS	Masih Muhith Haque & co.	
12	Shikalbaha PS	Ahmed Zaker & co	
13	Fenchuganj PS	Snehasish Mahmud & co.	
14	Tongi PS	M A Fazal & co.	
15	Bheramara PS	A.K. Deb & co.	
16	Katakali,Rajshahi PS	Shaha & co.	
17	Chandpur 150 MW PS	M Z Ismal & co.	
18	Barishal PS	Islam Aftab Kamrul & co.	
19	CES Ctg	Haque Shah Alam Mansur & co.	
20	Mymensingh	Zoha Zaman Kabir Rashid & co.	
21	Cumilla	Rahman Anis & co.	
22	Noakhali	Rahman Anis & co.	
23	P & D Ctg	Haque Shah Alam Mansur & co.	
24	Sylhet	Habib Sarwar Bhuiyan & co.	
25	Tangail	A.K. Deb & co.	
26	P & CO, Dhaka	M Ahmed & co.	
27	COOAC	Dewan Nazrul Islam & co.	
28	Shambhuganj	Rahman Mustafiz Haq & co.	
29	Trustee Board	K.M.Alam & co.	
30	CPAAC	Dewan Nazrul Islam & co.	
31	Finance	K.M.Alam & co.	
32	IVVR (Phase-2)	Razzaque & co.	
33	Khulna 330MW Duel Fuel CCPP	Basu Banerjee Nath & co.	
34	Moheshkhal 2-600*700 MW Coal Based Power Plant Construction Project	Mak & co.	
35	Ghorashal 4th unit Re-powering Project	Mollah Quadir Yusuf & co.	
36	Ghorashal 3th unit Re-powering Project	Mollah Quadir Yusuf & co.	
37	Ctg. & Khulna 1320 MW*2 TPSC Project	Mollah Quadir Yusuf & co.	
38	Shahjibazar 100 MW GTPP Construction Project	Mollah Quadir Yusuf & co.	
39	Power Distribution System Development Project Sylhet	Basu Banerjee Nath & co.	
40	Smart Prepayment Metering Project in Distribution Zones of BPDB	Shaha & co.	
41	Power Distribution System Development Project Rangpur	Mak & co.	
42	Power Distribution System Development Project, CTG Zone(Phase-2)	S.K. Barua & co.	
43	Pre-payment Metering Cumilla & Maymensingh	Basu Banerjee Nath & co.	
44	Power Distribution System Development Project ,Cumilla Zone	Mak & co.	
45	Ghorashal 6th unit Re-powering Project	Mollah Quadir Yusuf & co.	
46	Bangladesh Power Management Institute Construction Project	Islam Aftab Kamrul & co.	
47	Power Distribution System Development Project Mymensingh Zone	Basu Banerjee Nath & co.	
48	Saidpur 150 MW HSD Based SCPP Project	Basu Banerjee Nath & co.	
49	Construction of 400 MW Combined Cycle Power Plant, Rawzan, Ctg	Mak & co.	
50	100% Reliable and Sustainable Electrification of Hatiya Island	Mak & co.	



Bangladesh Power Development Board

Statement of Shares in different Companies as on 30/06/2023

Annexure-2

Shareholder's Equity of the Company as on 30/06/2023

SL.No.	Name of Company	Paid up Capital (Tk)	Number of Total Ordinary Share	BPDE's Ordinary Share		GOB's Ordinary Share		Others/Public's Ordinary Share		Preference Share			Equity/Share money deposited by BPDB	Equity/Share money deposited by GOB	Retained Earnings	Comments	
				Number	%	Number	%	Number	%	Number of Preference	Type of Preference	% of GOB					
1	PCCB	7,127,269,910	712,726,991	534,553,467	75%	Nil	Nil	178,173,524	25%	Nil	Nil	Nil	106,486,709,990	1,045,154,810		As per Audited Financial Statements on 30.06.2023	
2	APSCCL	13,725,993,690	1,372,599,369	1,249,200,789	91.01%	123,098,581	8.99%	-	-	-	-	-	-	-	-	Unaudited	
3	EGCB Ltd.	8,707,513,000.00	8,707,513	378,965,000	4.35%	8,328,541	95.65%	7	-	-	-	-	313,720,873.00	7,110,221,926		Audited	
4	NWPGCL	4,562,162,930	456,216,203	456,216,203	100%	-	-	-	-	-	-	-	1,445,905,522	38,701,904,481		Retained Earnings' figure is unaudited which includes the share of the profit of Joint Venture Companies (JVC) up to FY 2022-23. This is 25,974,321,384 without JVC's profit.	
5	WZPDCL	19,262,213,196	1,926,213,196	587,313,236	30%	1,338,900,000	70%	10	-	-	-	-	4,370,887,216	5,638,529,041		Audit Report 2022-23	
6	NESCO PLC	19,670,382,800	196,703,828	117,733,991	59.85%	78,969,837	40.15%	-	-	-	-	-	2,532,500,064	3,406,417,910		Audit Report 2022-23	
7	DPDC Ltd.	7,257,296,800	725,729,868	250,000,001	32.07%	529,579,867	67.93%	-	-	-	-	-	10,848,674,957	18,299,633,271			
	B-R Powergen LTD (BRPL)	9,029,334,430	902,933,443	166,177,914	18.40%	570,577,615	63.20%	166,177,914	18.40%	-	-	-	5,910,000,100	4,203,218,318		Share money deposited by GOB for FY 2022-23 and Retained earning's figure is upto FY 2022-23.	
9	BIEPCL	32,000,000,000	320,000,000	160,000,000	50.00%	-	-	160,000,000	50.00%	-	-	-	-	-	-	-	
10	Bay of Bengal Power Co. LTD	160,000,000	1,600,000	800,000	50.00%	-	-	800,000	50.00%	-	-	-	-	-	-	-	
	Total	192,402,774,620	1,600,000	3,522,374,565				800,000	50.00%				125,318,398,621	23,615,918,313			





**Annexure-3**

**Bangladesh Power Development Board  
Breakdown of Sale of Electricity by Customer Type for the Financial Year 2022-23**

In Crore BDT

Sl. No	Particulars	2022-23		2021-22	
		Amount	Percentage of Total sell	Amount	Percentage of Total sell
1	Bangladesh Power Development Board (BPDB)	9,360.83	18.41%	8,830.12	20.60%
2	Dhaka Power Distribution Company (DPDC)	7,805.34	15.35%	6,528.61	15.23%
3	Rural Electrification Board (REB)	23,635.56	46.47%	19,186.81	44.77%
4	Dhaka Electric Supply Company (DESCO)	4,909.01	9.65%	4,017.68	9.37%
5	West Zone Power Distribution Company Ltd. (WZPDCL)	2,435.51	4.79%	2,041.07	4.76%
6	Northern Electricity Supply Company (NESCO)	2,711.98	5.33%	2,254.77	5.26%
	<b>Total sale of electricity (net of VAT)</b>	<b>50,858.25</b>	<b>100%</b>	<b>42,859.05</b>	<b>100%</b>

