



**Aziz Halim Khair Choudhury**  
*Chartered Accountants*

Exclusive Correspondent Firm of PKF International

**Bangladesh Rural Electrification  
Board (BREB)**  
**Auditor's Report and Audited Financial Statements**  
**For the year ended 30 June 2021**

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# AZIZ HALIM KHAIR CHOUDHURY

Chartered Accountants

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## Independent Auditor's Report

To the Members of Bangladesh Rural Electrification Board (BREB)  
Report on the Audit of the Financial Statements

### Opinion

We have audited the financial statements of Bangladesh Rural Electrification Board (BREB) which comprise the Statement of Financial Position as at 30 June 2021, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of BREB as at 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Accounting manual of BREB (Instruction 600-16) and other applicable laws and regulations.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the BREB 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 Opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. Those matters were addressed in 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. For each matter below, our description of how our audit addressed the matter is produced in the context.

Risk	Our response to the risk
<b>BREB General Plant</b>	
<p>The carrying value of BREB General Plant as at 30 June 2021 was BDT. 2,599,063,790.</p> <p>There are a number of areas where management judgment impacts the carrying value of BREB General Plant, and the related depreciation profiles. These include:</p> <ul style="list-style-type: none"><li>• Determining which costs meet the criteria for capitalization;</li><li>• The estimation of economic useful lives and residual values assigned to BREB General Plant.</li></ul> <p>We identified the carrying value of BREB General Plant as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of BREB General Plant included the following:</p> <ul style="list-style-type: none"><li>• assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of BREB General Plant, including the key internal controls over the estimation of useful economic lives and residual values;</li><li>• assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase agreements and invoices, and assessing whether the costs capitalized met the relevant criteria for capitalization; and</li><li>• Evaluating management's estimation of useful economic lives and residual values by considering our knowledge of the business.</li></ul>
See note no. 3.00 of the financial statements.	

<b>Long Term Loan to PBS</b>	
<p>The carrying value of Long Term Loan to PBS as at 30 June 2021 was BDT. 489,676,526,959. Which is 75.38% of total assets.</p> <p>Long Term Loan to PBS was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Calculation the amount of long term loan to PBS;</li> <li>• Compliance of applicable rules and regulations; and</li> <li>• Presentation of accurate loan balance in the financial statements.</li> </ul> <p>We identified the carrying value of Long Term Loan to PBS as a key audit matter because of high level of management judgment involved and because of its significance to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of Long Term Loan to PBS included the following:</p> <ul style="list-style-type: none"> <li>• Recalculated the loan amount on sample basis;</li> <li>• To verify whether the loan amount shown in the financial statements is correct or not, we cross-checked the amount with the financial statements of PBS on a sample basis; and</li> <li>• We obtained an understanding of the processes and tested relevant controls, which impact the long term loan to PBS.</li> </ul>
See note no. 5.00 of the financial statements.	
<b>Investment in Bank (FDR)</b>	
<p>At the end of the year BREB reported total closing FDR balance was BDT. 32,032,181,351.</p> <p>Investment in Bank (FDR) was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Proper selection of Financial Institution for investing to FDR;</li> <li>• Considering FDR interest rate;</li> <li>• Obtaining FDR original instruments;</li> <li>• Calculation of interest receivable for fair presentation in the Financial Statements.</li> </ul> <p>We identified the closing balance of Investment in Bank (FDR) as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p>	<p>We performed a number of audit procedures for investment in Bank (FDR) and existence. The procedure introduced any others the followings:</p> <ul style="list-style-type: none"> <li>• Determining the existence of the investments by physical verifying the original FDR instruments;</li> <li>• Evaluated the selection processes of financial institution for investing in bank (FDR);</li> <li>• Evaluated and recalculated the appropriateness of the interest receivable and others; and</li> <li>• Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.</li> </ul>
See note no. 8.00 of the financial statements.	
<b>Plant Material and Operating Supplies</b>	
<p>The BREB had Plant Material and Operating Supplies of BDT 13,872,118,704. at 30 June 2021, held and across multiple products lines for gives loan to PBS.</p> <p>The Plant Material and Operating Supplies was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Purchase authorization;</li> <li>• Availability of store for stock Plant and Materials and process of stocking;</li> <li>• Existence of Plant, Material in warehouses; and</li> <li>• Disbursement/ delivery of Plant, Material and Operating Supplies.</li> </ul>	<p>Our audit procedures included, among others, the following:</p> <ul style="list-style-type: none"> <li>• Evaluated and selected systems and processes for plant material and operating supplies and tested a sample of key controls for establishing volumes and cost;</li> <li>• Evaluated the stocking process in the selected stores and undertook our own test of control;</li> <li>• Tested, on a sample basis, stocks of plant and materials to confirming existence by physical verification in warehouse; and</li> <li>• Evaluated the authorization for plant, material and operating supplies.</li> </ul>
See note no. 12.00 of the financial statements.	

<b>Other Receivables</b>	
<p>The carrying value of Other Receivables as at 30 June 2021 was BDT. 86,774,518,343.</p> <p>Other Receivables was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Calculation of loan and other related items;</li> <li>• Controlling process of credit and others; and</li> <li>• Presentation of accurate information in the financial statements.</li> </ul>	<p>For other receivables our key audit procedures included the following:</p> <ul style="list-style-type: none"> <li>• Obtaining an understanding of BREB's credit and other related control procedures and assessing the design, implementation and operating effectiveness of key internal controls over granting of credit;</li> <li>• Evaluating the receivable calculations, agreeing the data inputs and checking the mathematical accuracy of the calculation;</li> <li>• Obtained balance confirmation for other receivables on sample basis;</li> <li>• We obtained a list of long outstanding receivables;</li> </ul>
<p>See note no. 16.00 of the financial statements.</p>	

**Reporting on Other Information**

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditor's report thereon.

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 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), Accounting manual of BREB (Instruction 600-16), and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing BREB's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate BREB or to cease operations, or has no realistic alternative but to do so.

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of BREB's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on BREB's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause BREB to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

23 December 2021  
Dhaka

Signed for and on behalf of  
**Aziz Halim Khair Choudhury**  
Chartered Accountants

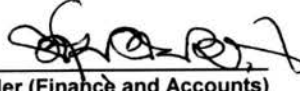
  
Signed by  
**Md. Aftab Uddin Ahmed FCA**  
Senior Partner  
ICAB Enrolment # 804  
DVC:2112280804AS254915


**Bangladesh Rural Electrification Board (BREB)**  
**Statement of Financial Position**  
**As at 30 June 2021**


Particulars	Notes	Amount in Tk.	
		As at 30 June 2021	As at 30 June 2020
<b>Assets</b>			
<b>Non- Current Assets:</b>			
BREB general plant	03	2,599,063,790	1,788,481,384
Construction Work-in-Progress	04	8,853,839,223	32,408,191,247
Long Term Loan to PBS	05	489,676,526,959	416,490,129,462
Investment in Other Entities & Shares	06	5,145,865,492	5,143,957,092
Project Investment	07	2,715,381,356	25,384,130
Investment in Bank (FDR)	08	32,032,181,351	19,610,023,267
		<b>541,022,858,171</b>	<b>475,466,166,582</b>
<b>Current Assets:</b>			
Medium/Short Term Loan	09	-	38,618,086
Loan and Advances to Employees	10	519,385,479	559,703,276
L/C Margin- Deposit	11	-	15,399,739
Plant Materials and Operating Supplies	12	13,872,118,704	8,070,069,353
Store in Transit	13	235,806,073	6,054,198,273
Miscellaneous Current Assets	14	624,491,123	132,668,834
Advances and Prepayments	15	1,686,410,299	4,464,217,197
Other Receivables	16	86,774,518,343	82,678,957,464
Deposit with other organization	17	-	441,981
Cash at Bank	18	4,892,825,659	11,356,708,111
Imprest Fund and Revolving Fund	19	4,210,000	6,930,349
		<b>108,609,765,681</b>	<b>113,377,912,664</b>
<b>Total Assets</b>		<b>649,632,623,852</b>	<b>588,844,079,247</b>
<b>Fund and Liabilities</b>			
<b>Equities and Retained earnings:</b>			
GOB Fund	20	433,910,833,493	399,128,736,411
PBS Reserve Fund	21	12,726,513,305	8,846,648,913
Donated Capital	22	152,726,069	483,991,048
Retained Earnings	23	52,056,104,600	50,991,587,459
Unrealized Gain on ICB Islami Bank		1,908,400	-
		<b>498,848,085,867</b>	<b>459,450,963,831</b>
<b>Non-current Liabilities:</b>			
Government Loan & Kinds	24	1,988,892,716	1,993,892,716
Long Term Foreign Loans	25	112,566,284,931	106,491,835,647
Long Term Liabilities-Employee Benefit Gratuity	26	-	11,812,331
Other Loans	27	2,571,427,673	2,571,427,673
		<b>117,126,605,320</b>	<b>111,068,968,368</b>
<b>Current Liabilities:</b>			
Foreign and GOB loan - Current	28	2,352,080,000	3,218,050,123
Accounts Payable	29	115,338,917	75,889,342
Security Deposits & Retention Money	31	4,486,261,931	9,823,894,098
Miscellaneous Current and Accrued Liabilities	32	16,101,251,869	147,125,762
Other Payables	33	7,590,228,091	5,059,187,723
Provision for income tax	34	2,875,352,360	-
Deferred Tax Liability	55	137,419,498	-
		<b>33,657,932,665</b>	<b>18,324,147,048</b>
<b>Total Liabilities</b>		<b>649,632,623,852</b>	<b>588,844,079,247</b>
<b>Off Balance Sheet Item</b>			
Claim from Sadharan Bima Corporation - Contingent Assets	35	47,157,232	47,157,232

The annexed notes form an integral part of these financial statements.

  
Director (Accounts)  
**সোদাম হোসেন**  
পরিচালক, জরুরি (চর দায়)  
বিসংক্রান্ত, বঙ্গবন্ধু, ঢাকা।  
Dhaka

  
Controller (Finance and Accounts)  
Signed in terms of our separate report of even date annexed.  
**মেহেদী নজমুল হক**  
নিয়ন্ত্রক (জরুরি ও হিসাব), বাঙ্গাবিহা

  
Member (Finance)  
**মোঃ বায়রুল হান্নান**  
(মুগ্ধ সচিব)  
সদস্য (জরুরি)  
Signed for and on behalf of  
**Aziz Halim Khair Choudhury**  
Chartered Accountants  
আজিজ হালিম খায়র চৌধুরী  
চার্টার্ড অ্যাকাউন্ট্যান্ট

  
Signed by  
**Md. Aftab Uddin Ahmed FCA**  
Senior Partner  
ICAB Enrolment # 804  
DVC: 2112280804AS254915

**Bangladesh Rural Electrification Board (BREB)**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the year ended 30 June 2021

Particulars	Notes	2020-2021 Taka	2019-2020 Taka
<b>A. Revenue</b>			
Interest on Loan to Employees	36	36,070,588	37,537,079
Interest on Loan to PBS	37	8,688,319,468	6,728,190,347
Dividend received from RPCL		277,168,300	228,401,885
Interest on Bank Deposit	38	464,766,804	1,494,500,324
Equipment Rental	39	28,153,038	17,651,029
Other Non-operating Revenue	40	96,850,426	80,648,427
<b>Total Revenue</b>		<b>9,591,328,623</b>	<b>8,586,929,091</b>
<b>B. Operating Expenses</b>			
Pay & Allowances	41	764,720,480	745,495,144
Employee's Welfare Expenses	42	726,989,958	722,550,910
Employees' Welfare Outsourcing	43	38,494,135	37,690,160
Employees Welfare-Honorarium & Rewards		7,146,640	6,817,968
Utility Expense	44	22,503,521	17,147,305
Fuel and Lubricants Expense	45	30,735,398	27,887,494
Repair & Maintenance Expense	46	37,109,407	32,038,706
Depreciation	47	158,049,695	103,999,640
Legal and Professional fees	48	5,319,110	7,721,194
Travelling & Daily Allowance Expense	49	29,019,947	41,639,961
Postage, Telegram & Telephone Expense	50	3,579,667	2,903,009
Office Expenses	51	23,734,843	25,807,669
Entertainment Expenses		2,724,724	2,719,664
Insurance Premium (Transport Insurance)		13,376,999	13,733,428
Training Expenses		18,279,137	14,242,554
Publicity and Advertisement		11,697,665	15,505,168
Electricity week and Other Govt. program		1,714,955	13,738,363
BREB Automation Expenses		2,332,032	2,776,318
Bank Charge		1,995,347	995,177
BREB IT and VAT Expenses		930,514	5,717,255
APA Bonus		45,086,763	56,953,466
Employee Recruitment Expense		9,668,154	9,304,495
Donation to BPMI		10,000,000	5,822,055
Impairment of Investment- ICB Islami Bank		-	3,082,800
Other Expenses	52	26,889,555	24,535,826
<b>Total operating Expenses</b>		<b>1,992,098,644</b>	<b>1,940,825,731</b>
<b>C. Operating margin before interest (A-B)</b>		<b>7,599,229,979</b>	<b>6,646,103,360</b>
<b>D. Interest Expenses</b>	53	1,407,314,710	1,023,281,036
<b>E. Net Income Before Tax (C-D)</b>		<b>6,191,915,269</b>	<b>5,622,822,324</b>
<b>F. Income Tax Expenses</b>	54	4,989,978,630	-
<b>G. Deferred Tax Expenses</b>	55	137,419,498	-
<b>H. Net Income After Tax (E-F-G)</b>		<b>1,064,517,140</b>	<b>5,622,822,324</b>
<b>I. Other Comprehensive Income</b>			
Unrealized Gain on ICB Islami Bank		1,908,400	-
<b>J. Total Comprehensive Income (H+I)</b>		<b>1,066,425,540</b>	<b>5,622,822,324</b>

The annexed notes form an integral part of these financial statements.

  
Director (Accounts)

**সোহাম হোসেন**  
23 December 2021  
Dhaka


  
Controller (Finance and Accounts)

Signed in terms of our separate report of even date annexed.

**মোঃ নজমুল হক**  
সিদ্ধান্তক (অর্থ ও হিসাব) সম্পর্কিত

  
Member Finance  
Aziz Halim Khair Choudhury  
Chartered Accountants

Signed for and on behalf of  
**Aziz Halim Khair Choudhury**  
Chartered Accountants

  
Signed by  
**Md. Aftab Uddin Ahmed FCA**  
Senior Partner  
ICAB Enrolment # 804  
DVC: 2112280804AS254915



**Bangladesh Rural Electrification Board (BREB)**  
**Statement of Change in Equity**  
For the year ended 30 June 2021

Particulars	GOB Fund				Reserve for PBS Fund	Donated Capital	Retained Earnings	Unrealized Gain/(Loss)	Total
	Equity-GOB	Government Capital Grant	Equity-GOB	Government Capital Grant					
<b>Balance as at 01 July 2020</b>	<b>322,643,393,007</b>	<b>76,485,343,404</b>	<b>322,643,393,007</b>	<b>76,485,343,404</b>	<b>8,846,648,913</b>	<b>483,991,048</b>	<b>50,991,587,459</b>	<b>459,450,963,831</b>	
Received during the year	36,837,423,898	405,283,032	36,837,423,898	405,283,032	7,507,093,305	181,011,085	-	44,930,811,320	
Adjustment/ Refund	2,245,062,910	215,546,938	2,245,062,910	215,546,938	3,627,228,914	512,276,064	-	6,600,114,825	
Net Income After Tax	-	-	-	-	-	-	1,064,517,140	1,064,517,140	
Unrealized Gain on ICB Islami Bank	-	-	-	-	-	-	-	1,908,400	
<b>Balance as at 30 June 2021</b>	<b>357,235,753,995</b>	<b>76,675,079,498</b>	<b>357,235,753,995</b>	<b>76,675,079,498</b>	<b>12,726,513,305</b>	<b>152,726,069</b>	<b>52,056,104,600</b>	<b>498,848,085,867</b>	
Particulars	GOB Fund				Reserve for PBS Fund	Donated Capital	Retained Earnings	Unrealized Gain/(Loss)	Total
	Equity-GOB	Government Capital Grant	Equity-GOB	Government Capital Grant					
<b>Balance as at 01 July 2019</b>	<b>268,981,680,167</b>	<b>75,750,515,815</b>	<b>268,981,680,167</b>	<b>75,750,515,815</b>	<b>7,815,286,268</b>	<b>167,919,133</b>	<b>50,368,765,135</b>	<b>403,084,166,518</b>	
Received during the year	57,279,435,736	1,092,999,270	57,279,435,736	1,092,999,270	2,988,277,703	316,071,914	-	61,676,784,624	
Adjustment/ Refund	3,617,722,896	358,171,681	3,617,722,896	358,171,681	1,956,915,058	-	5,000,000,000	10,932,809,635	
Net margin	-	-	-	-	-	-	5,622,822,324	5,622,822,324	
<b>Balance as at 30 June 2020</b>	<b>322,643,393,007</b>	<b>76,485,343,404</b>	<b>322,643,393,007</b>	<b>76,485,343,404</b>	<b>8,846,648,913</b>	<b>483,991,048</b>	<b>50,991,587,459</b>	<b>459,450,963,831</b>	

*(Signature)*

Director (Accounts)  
(সহকারী পরিচালক)  
পরিচালক, অর্থ (সহ সাহা)  
30 December 2021  
Dhaka

*(Signature)*

Controller (Finance and Accounts)  
(সহ নজরুল হক)  
সিদ্ধান্ত (অর্থ ও হিসাব), ব্যবস্থাপনা

*(Signature)*  
Member (Finance)  
মোঃ খায়রুল হাসিন  
(সহ সচিব)  
সহকারী পরিচালক  
বাংলাদেশ পল্লী বিদ্যুৎ বোর্ড  
Chartered Accountants

**Bangladesh Rural Electrification Board (BREB)**  
**Statement of Cash Flows**  
**For the year ended 30 June 2021**

Particulars	Notes	2020-2021	2019-2020
		Taka	Taka
<b>A. Cash flow from operating activities</b>			
Cash receipts from PBS & others	56	12,054,496,431	10,660,567,528
Cash Paid to Suppliers and Others	57	(8,138,237,914)	(12,932,868,384)
Income Tax Paid		(2,114,626,270)	-
<b>Net cash inflow/outflow from operating activities</b>		<b>1,801,632,247</b>	<b>(2,272,300,856)</b>
<b>B. Cash flow from investing activities</b>			
Long term loan to PBS	59	(69,405,015,327)	(53,223,099,650)
Investment in FDR		(12,455,496,494)	298,890,177
Investment in financially unsound PBS		33,338,411	236,768,781
Plant Materials and Operating Supplies		10,197,033,700	-
Purchase of fixed assets		(1,080,800,669)	(325,050,218)
Construction work-in-progress		23,554,352,024	(4,835,451,865)
Project Investment		(2,689,997,226)	(6,541,130)
Medium/Short Term Loan		38,618,086	(29,011,124)
<b>Net cash inflow/outflow from investing activities</b>		<b>(51,807,967,495)</b>	<b>(57,883,495,030)</b>
<b>C. Cash flow from financial activities</b>			
Equity - GOB		34,592,360,988	53,153,131,804
Government loan		(5,000,000)	(3,100,000)
Long term foreign loan		6,074,449,284	8,182,226,520
PBS Reserve Fund		3,879,864,392	1,031,362,645
Government Capital Grants		189,736,094	734,827,589
Long term liabilities-Employee benefit		(11,812,331)	(13,415,631)
Donated Capital		(331,264,979)	316,071,914
Other loan		-	-
Interest paid on loan	58	(848,601,000)	(514,700,000)
<b>Net cash inflow/outflow from financial activities</b>		<b>43,539,732,448</b>	<b>62,886,404,840</b>
<b>Net increase/(decrease) in cash and cash equivalent (A+B+C)</b>		<b>(6,466,602,800)</b>	<b>2,730,608,953</b>
Opening cash and cash equivalent*		11,363,638,460	8,633,029,507
<b>Closing cash and cash equivalent</b>		<b>4,897,035,659</b>	<b>11,363,638,460</b>
<b>*Break up of closing cash and cash equivalent:</b>			
Cash at Bank		4,892,825,659	11,356,708,111
Imprest fund and revolving fund		4,210,000	6,930,349
		<b>4,897,035,659</b>	<b>11,363,638,460</b>

  
Director (Accounts)  
**সোদাম হোসেন**  
পরিচালক, অর্থ (চঃ দাঃ)  
বিস্তার পরিদপ্তর, বাপবিবো, ঢাকা।  
23 December 2021  
Dhaka

  
Controller (Finance and Accounts)  
**মোঃ নজমুল হক**  
নিয়ন্ত্রক (অর্থ ও হিসাব), বাপবিবো

  
Member (Finance)  
**মোঃ খায়রুল হাসান**  
যুগ্ম সচিব  
সদস্য (অর্থ)  
বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড  


**Bangladesh Rural Electrification Board (BREB)**  
**Notes to the Financial Statements**  
For the year ended 30 June 2021

**1. Background**

Bangladesh Rural Electrification Board (BREB) was established on October 31, 1977 under the Rural Electrification Board Ordinance, 1977 (Ordinance NO. LI of 1977) has changed to Bangladesh Rural Electrification Act, 2013 as per gazette no. 57 dated 10.11.2013. BREB is an agency working under the Ministry of Power, Energy and Mineral Resources, Government of the People's Republic of Bangladesh entrusted with the responsibility of supplying electricity to the rural area of Bangladesh. The Pally Bidyut Samities (PBSs) are being formed under the supervision of BREB with financing from of long term loan for line construction, material purchase, construction of sub-station and medium/short term loan for meeting operational expenses.

**2. Significant accounting policies**

**2.1 Components of the Financial Statements**

The financial statements include the following components:

- i. Statement of Financial Position
- ii. Statement of Profit or Loss and Other Comprehensive Income
- iii. Statement of Changes in Equity
- iv. Statement of Cash flows
- v. Notes to the Financial Statements.

**2.2 Basis of preparation and presentation of the financial statements**

The Financial Statements have been prepared on accrual basis under the historical cost convention and in line with BREB's own accounting manual, do not take into consideration of the effect of inflation. The following underlying laws, rules, regulations and accounting pronouncements have been considered in preparing and presenting the Financial Statements:

- i. Bangladesh Rural Electrification Board Act, 2013.
- ii. The International Accounting Standards (IASs) / International Financial Reporting Standards (IFRS).
- iii. Accounting manual of BREB (Instruction 600-16).
- iv. Any other applicable legislation.

Where the requirements of the Bangladesh Rural Electrification Board Act, 2013 differ with the requirements of these standards, the requirements of the Bangladesh Rural Electrification Board Act, 2013 take precedence.

**2.3 Accounting policy of PBS**

Bangladesh Rural Electrification Board has 80 (Eighty) Palli Bidyut Samities up to the year end 30 June 2021. The accounts of the samities are maintained at the respective samity office level. Financial statements of the board influenced by the transactions between BREB & Samities.

**2.4 Statement of Cash flows**

Cash Flow Statements has been prepared in accordance with IAS 7 "Cash Flow Statements" and under the guideline of BREB's accounting manual. The Statements shows the Structure of Changes in cash and cash equivalents during the financial year.



## 2.5 Cash and cash equivalents

Cash and cash equivalents include balance with the banks and balance of imprest fund & revolving fund.

## 2.6 Investments

All investments are initially recognized at cost, including acquisition charges associated with the investment.

## 2.7 Plant materials and operating supplies

Plant materials and operating supplies are measured at cost. The cost of plant materials and operating supplies is based on weighted average method and includes expenditure incurred in acquiring the plant materials and operating supplies and bringing them to their existing location and condition.

## 2.8 BREB General plant

Fixed asset are stated at cost less accumulated depreciation as per IAS-16 "Property, Plant & Equipment" except land and land development. Acquisition cost of an asset comprises the purchase price and any directly attributable cost of bringing the asset to working condition for its intended use.

Depreciation is charged at the following rates on all fixed assets on the basis of estimated useful lives as determined by fixed asset policy of the board. In all cases depreciation is calculated on straight line method.

The entity's depreciation is charged on the purchased date of asset.

As per instruction of BREB, depreciation on materials used for training or other unusual purpose will be determined annually by the committee assigned with the job.

Depreciation rates used for each type of fixed assets are as follows:

SI No.	Asset group	Annual depreciation rate
1	<b>Structure and Improvements</b>	2%
2	<b>Office Furniture &amp; Fixtures</b>	
	a) Furniture & Misc. Office Furniture & Equipment	8%
	b) Adding Machines, Calculator	15%
	c) Typewriters, Photocopying machines mimeograph & Offset printing machines	15%
	d) Data processing equipment/Computers	20%
3	<b>Transportation equipment</b>	
	a) Automobile	12%
	b) Motorcycles	15%
	c) Jeeps	8%
	d) Pickups, Light trucks including auxiliary equipment	12%
	e) Heavy trucks, buses, vans including auxiliary equipment	10%
	f) Trailers	10%
4	<b>Test equipment</b>	10%
5	<b>Tools, Garage equipment</b>	12%
6	<b>Test equipment</b>	12%
7	<b>Laboratory equipment</b>	12%
8	<b>Power operated equipment</b>	15%
9	<b>Communications equipment</b>	10%
10	<b>Misc. equipment</b>	16%
11	<b>Other tangible property</b>	16%

**2.9 Revenue recognition****2.9.1 Equipment rental, miscellaneous income etc.**

Income in respect of the above has been accounted for on realization basis.

**2.9.2 Interest on Palli Bidyut Samity (PBS) loan**

i) Interest income has been accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

ii) Moratorium interest is treated as income as and when charged to long term loan.

iii) Penal interest on overdue loan receivable from PBS's has been considered as income as and when become due.

**2.10 Interest between disbursement and construction (IBDC) - material overhead**

Interest at the rate of 1% per annum has been charged as IBDC on the value of materials issued to PBSs.

**2.11 Retirement benefit schemes**

BREB maintains a pension scheme, CPF, GPF, Gratuity Fund, Group Insurance Fund, Leave Encashment Fund and Benevolent Fund, which is operated for all eligible employees based on provision made annually for the same.

**2.12 Foreign loans**

On receipt of plant materials and operating supplies from various international agencies like KFAED, IDA, OPEC, JBIC, IDB, KUWAIT, USAID, FINLAND, SFD, NORAD, CIDA, ADB, JICA, DFID, JDRG, KSA, AIIB etc. have been accounted for as foreign loans.

**2.13 Foreign currency translation**

Foreign currency received as loans translated at the exchange rate prevailing on the transaction dates.

Value of plant materials and operating supplies received in the terms of foreign currency have been converted into a local currency using the rate declared by Economic Relations Division (ERD) of Ministry of Finance, Government of the People's Republic of Bangladesh.

**2.14 Government Grant & Equity**

Grant & Equity received from Government of the People's Republic of Bangladesh has been treated under the capital approach method as per IAS 20 Accounting for Govt. Grants and disclosures of Govt. Assistancess.

**2.15 Provision for Income Tax**

Provision for income tax has been made applying applicable prescribed rate of the income tax, on the accounting profit after considering allowable and disallowable income & expenditure as per income tax laws of the country as well as in compliance with IAS-12 Income Taxes.



## 2.16 Deferred Tax

The company has adopted deferred tax during the period under review in compliance with the provisions of International Accounting standards (IAS-12) ' Income Taxes' the entity's policy of recognition of deferred tax assets/Liabilities is based on temporary differences (Taxable or Deductable) between the carrying amount (Book Value) of asstes and liabilities for financial reporting purposes and its tax base, and accordingly, deferred tax income/expenses has been considered to determine Deferred Tax Expenses/(Incomes).

## 2.17 Reporting period

The accounting period of the Board has been determined to be from 1 July to 30 June each year. These financial statements cover one year from 1 July 2020 to 30 June 2021.

## 2.18 Members interest in different entities

The Board consists 12 (Twelve) members, name & position of them are stated below:

Name of Members	Status with the board	Name of the firms/companies in which interested as proprietor, partner, director, managing agent, guarantor, employee etc.
Major General Moin Uddin (Ret.)	Chairman	N/A
Md. Khayrul Hasan	Member (Finance)	N/A
Dr. Md. Abul Kalam Azad	Member (Administration)	N/A
Md. Zohirul Islam	Member (Distribution & Operation)	N/A
Md. Amzad Hossain	Member (Planning & Development)	N/A
Muhammad Matiur Rahman	Member (PBS Management)	N/A
Swapan Kumar Ghosh	Part time Member	From BSCIC
Abdur Rashid	Part time Member	From BRDB
Mr. Golam Kibria	Part time Member	From PGCB
Md. Shamsul Alam	Part time Member	From BPDB
Md. Ziaul Haque	Part time Member	From BADC
Md. Moniruzzaman FCA	Part time Member	From ICAB

## 2.19 General

- Figures appearing in these Financial Statements have been rounded off to the nearest Taka.
- Previous year's figures have been rearranged, where necessary, in order to conform to current year's presentation.

## 2.20 DSLR & DSLC Ratio

Debt Service Liability Received (DSLR) & Debt Service Liability Claimed (DSLC) Statement is shown in Annexure-E.



Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>3. BREB general plant</b> (Details Annexure -A)		
Opening Balance at cost	3,244,085,814	2,921,993,260
Add: Addition during the year	1,080,800,669	325,050,218
Less: Sale/Adjustment during the year	104,996,236	2,957,664
	<b>4,219,890,248</b>	<b>3,244,085,815</b>
Less: Accumulated Depreciation	1,620,826,458	1,455,604,430
	<b>2,599,063,790</b>	<b>1,788,481,384</b>
<b>4. Construction Work-in-Progress</b>		
The amounts shown under the above head represent expenses incurred and paid by BREB up to the respective year end date in respect of following construction works under progress for PBS:		
Construction work-in-progress - BREB (Note: 4.1)	120,964,408	443,896,660
Construction work-in-progress - PBS (Note: 4.2)	8,732,874,815	31,964,294,587
	<b>8,853,839,223</b>	<b>32,408,191,247</b>
<b>4.1 Construction work-in-progress - BREB</b>		
Opening Balance	443,896,660	132,330,153
Add: Addition during the year	535,001,402	325,606,720
	<b>978,898,062</b>	<b>457,936,873</b>
Less: Adjustment during the year	857,933,654	14,040,213
	<b>120,964,408</b>	<b>443,896,660</b>
<b>4.2 Construction Work-in-Progress -PBS</b>		
Pre-Construction WIP- Land Acquisition (Note: 4.2.1)	4,750,485	49,827,108
Civil Construction (Note: 4.2.2)	879,963,976	1,533,207,021
Line Construction (Note: 4.2.3)	7,828,232,354	30,350,091,876
Engineering and Supervision (Note: 4.2.4)	19,928,000	31,168,583
	<b>8,732,874,815</b>	<b>31,964,294,587</b>
<b>4.2.1 Pre-Construction WIP- Land Acquisition</b>		
Opening balance	49,827,108	-
Add: Addition during the year	207,615,537	236,697,762
	<b>257,442,644</b>	<b>236,697,762</b>
Less: Adjustment during the year	252,692,160	186,870,654
	<b>4,750,485</b>	<b>49,827,108</b>
<b>4.2.2 Civil Construction</b>		
Opening balance	1,533,207,021	609,251,092
Add: Prior Year Adjustment	6,456,321	-
Add: Addition during the year	2,799,971,954	1,309,171,699
	<b>4,339,635,296</b>	<b>1,918,422,791</b>
Less: Adjustment during the year	3,459,671,320	385,215,770
	<b>879,963,976</b>	<b>1,533,207,021</b>
<b>4.2.3 Line Construction</b>		
Opening balance	30,350,091,876	26,780,473,835
Less: Prior Year Adjustment	(6,456,321)	-
Add: Addition during the year	16,388,372,656	16,652,968,730
	<b>46,732,008,211</b>	<b>43,433,442,565</b>
Less: Adjustment during the year	38,903,775,857	13,083,350,689
	<b>7,828,232,354</b>	<b>30,350,091,876</b>
<b>4.2.4 Engineering and Supervision</b>		
Opening balance	31,168,583	50,684,302
Add: Addition during the year	494,452,462	40,707,867
	<b>525,621,045</b>	<b>91,392,169</b>
Less: Adjustment during the year	505,693,045	60,223,586
	<b>19,928,000</b>	<b>31,168,583</b>

Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>5. Long Term Loan to PBS</b>		
Loan in cash and kind are extended to PBSs by BREB at different stages for the purpose of operation, maintenance, construction of utility plant etc. of the PBSs. Balances of such loan from BREB to PBSs and moratorium interest (interest for the grace period) have been under the above head.		
Opening Balance	416,490,129,462	363,267,029,812
Add: Disbursed during the year	87,078,598,577	68,142,510,648
	<b>503,568,728,039</b>	<b>431,409,540,460</b>
Less: Adjustments/Realized during the year	13,892,201,080	14,919,410,998
	<b>489,676,526,959</b>	<b>416,490,129,462</b>
<b>(Details are shown in Annexure -B)</b>		
<b>6. Investment in Other Entities &amp; Shares</b>		
Investment in share Rural Power Company Limited (Note: 6.1)	5,139,846,692	5,139,846,692
Investment in share of ICB Islamic Bank Limited (Note: 6.2)	6,018,800	4,110,400
	<b>5,145,865,492</b>	<b>5,143,957,092</b>
<b>6.1 Investment in Rural Power Company Limited</b>		
Opening Balance	5,139,846,692	5,139,846,692
Add: Addition during the year	-	-
	<b>5,139,846,692</b>	<b>5,139,846,692</b>
Less: Adjustment during the year	-	-
	<b>5,139,846,692</b>	<b>5,139,846,692</b>

**Disclosers of Ordinary Share**

Year	No. of shares	Face value per	Face value in Taka	Face value in Taka
<b>Purchase of ordinary shares</b>				
1998	855,420	500	427,710,000	427,710,000
<b>Allotment Share</b>				
2014	516,722	1,214	627,300,508	627,300,508
2014	261,936	1,214	317,990,304	317,990,304
2020	169,204	1,773	299,998,692	299,998,692
<b>Sub Total</b>	<b>947,862</b>		<b>1,245,289,504</b>	<b>1,245,289,504</b>
<b>Transfer of Share from PBS</b>				
2014	135,907	1,214	164,991,098	164,991,098
2014	43,361	1,214	52,640,254	52,640,254
2014	4,512	1,214	5,477,568	5,477,568
2014	12,950	1,214	15,721,300	15,721,300
2014	3,074	1,214	3,731,836	3,731,836
2014	748	1,214	908,072	908,072
2014	748	1,214	908,072	908,072
2017	2,035,120	1,214	2,470,635,680	2,470,635,680
<b>Sub Total</b>	<b>2,236,420</b>		<b>2,715,013,880</b>	<b>2,715,013,880</b>
<b>Bonus Share</b>				
2003	128,313	500	64,156,500	64,156,500
2004	98,373	500	49,186,500	49,186,500
2005	54,105	500	27,052,500	27,052,500
2005	113,621	500	56,810,500	56,810,500
2007	187,474	500	93,737,000	93,737,000
2008	215,595	500	107,797,500	107,797,500
2010	123,967	500	61,983,500	61,983,500
2010	168,369	500	84,184,500	84,184,500
2010	97,261	500	48,630,500	48,630,500
2011	204,249	500	102,124,500	102,124,500
2012	112,337	500	56,168,500	56,168,500
<b>Sub Total</b>	<b>1,503,664</b>		<b>751,832,000</b>	<b>751,832,000</b>
<b>Total received shares</b>	<b>5,543,366</b>		<b>5,139,845,384</b>	<b>5,139,845,384</b>
Add: Share money deposit			1,308	1,308
<b>Total Investment in Shares</b>			<b>5,139,846,692</b>	<b>5,139,846,692</b>

BREB received 1,503,664 bonus share from Rural Power Company Limited (RPCL) up to 30 June 2021 which included in total number of share. But share certificate amounting to Tk 1,308 of Tk 5,139,846,692 has not been received yet.





Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020

**6.2 Investment in Shares of ICB Islami Bank Ltd.**

<b>Cost value</b>		
Opening Balance (ICB Islami Bank Share 1,468,000 @ of Tk. 13.99)	20,537,320	20,537,320
Addition during the year	-	-
Sold during the year	-	-
<b>Total cost value</b>	<b>20,537,320</b>	<b>20,537,320</b>
<b>Impairment of Investment under fair value measurement</b>		
Opening Balance	13,344,120	13,344,120
Impairment of investment during the year	3,082,800	3,082,800
Adjustment of unrealized gain/(loss)	-	-
<b>Total impairment of Investment</b>	<b>16,426,920</b>	<b>16,426,920</b>
<b>Closing Fair value/ Market value</b>	<b>6,018,800</b>	<b>4,110,400</b>

**List of investment in shares and cost & market value**

Name of Company	No. of Share	Ave. rate of	Cost value	Market rate	Market value
ICB Islamic Bank Ltd.	1,468,000	14	20,537,320	4.10	6,018,800
<b>Total</b>	<b>1,468,000</b>		<b>20,537,320</b>		<b>6,018,800</b>

**7. Project Investment**

Bangladesh Rural Electrification Board (BREB) financed following projects from its own fund.

Pre-Payment e-Metering in Dhaka Division (Note:7.1)	11,352,578	11,352,578
REE- SDP & ID (Note:7.2)	16,329,252	14,031,552
SPPAI	267,138	-
OAE & UES	2,687,432,388	-
	<b>2,715,381,356</b>	<b>25,384,130</b>

**7.1 Pre-Payment e-Metering in Dhaka Division**

Opening balance	11,352,578	6,600,000
Add: Addition during the year	-	5,172,933
	<b>11,352,578</b>	<b>11,772,933</b>
Less: Adjustment during the year	-	420,354
	<b>11,352,578</b>	<b>11,352,578</b>

**7.2 REE- SDP & ID**

Opening balance	14,031,552	12,243,000
Add: Addition during the year	2,297,700	1,788,552
	<b>16,329,252</b>	<b>14,031,552</b>
Less: Adjustment during the year	-	-
	<b>16,329,252</b>	<b>14,031,552</b>

**8. Investment in Bank (FDR)**

The amounts shown under the above head represent investments as fixed deposits in banks. Such investments are made against specific fund, such as depreciation fund, contractors security deposit etc.

BREB Own fund (Note: 8.1)	21,995,164,596	13,727,280,759
Other Special fund (Note: 8.2)	5,562,452,331	1,415,939,232
Depreciation fund (Note: 8.3)	1,353,238,500	1,274,741,821
Potuakhali 1320M.W Power Plant (RPCL)	2,973,045,500	3,010,442,621
	<b>31,883,900,927</b>	<b>19,428,404,433</b>
Investment in financially unsound PBS	148,280,423	181,618,834
	<b>32,032,181,351</b>	<b>19,610,023,267</b>

**8.1 BREB Own Fund**

Opening balance	13,727,280,759	14,951,428,482
Add: Addition during the year	20,257,297,755	9,260,351,837
	<b>33,984,578,514</b>	<b>24,211,780,319</b>
Less: Adjustment during the year	11,989,413,918	10,484,499,560
	<b>21,995,164,596</b>	<b>13,727,280,759</b>



Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>8.2 Other Special Fund</b>		
Contractors Security Deposit (Note: 8.2.1)	3,455,375,000	175,458,802
Substation insurance fund (Note: 8.2.2)	1,007,635,287	374,837,093
Investment in financially unsound PBSs (Note: 8.2.3)	-	490,689,173
Share risk pool Insurance fund (Note: 8.2.4)	-	65,512,120
PBS O & M Fund (Note: 8.2.5)	949,442,044	309,442,044
Deposit Work Fund (Note: 8.2.6)	150,000,000	-
	<b>5,562,452,331</b>	<b>1,415,939,232</b>
<b>8.2.1 Contractors Security Deposit</b>		
Opening balance	175,458,802	765,249,814
Add: Addition during the year	4,280,000,000	37,262,972
	<b>4,455,458,802</b>	<b>802,512,786</b>
Less: Adjustment during the year	1,000,083,802	627,053,984
	<b>3,455,375,000</b>	<b>175,458,802</b>
<b>8.2.2 Substation Insurance Fund</b>		
Opening balance	374,837,093	371,888,070
Add: Addition during the year	1,005,512,119	72,919,448
	<b>1,380,349,213</b>	<b>444,807,518</b>
Less: Adjustment during the year	372,713,926	69,970,425
	<b>1,007,635,287</b>	<b>374,837,093</b>
<b>8.2.3 Investment in financially unsound PBSs</b>		
Opening balance	490,689,173	2,242,870,065
Add: Addition during the year	290,000,000	133,667,790
	<b>780,689,173</b>	<b>2,376,537,855</b>
Less: Adjustment during the year	780,689,173	1,885,848,683
	<b>-</b>	<b>490,689,173</b>
<b>8.2.4 Share risk pool Insurance fund</b>		
Opening balance	65,512,120	220,000,000
Add: Addition during the year	430,000,000	5,512,120
	<b>495,512,120</b>	<b>225,512,120</b>
Less: Adjustment during the year	495,512,120	160,000,000
	<b>-</b>	<b>65,512,120</b>
<b>8.2.5 PBS O &amp; M Fund</b>		
Opening balance	309,442,044	-
Add: Addition during the year	640,000,000	309,442,044
	<b>949,442,044</b>	<b>309,442,044</b>
Less: Adjustment during the year	-	-
	<b>949,442,044</b>	<b>309,442,044</b>
<b>8.2.6 Deposit Work Fund</b>		
Opening balance	-	-
Add: Addition during the year	150,000,000	-
	<b>150,000,000</b>	<b>-</b>
Less: Adjustment during the year	-	-
	<b>150,000,000</b>	<b>-</b>
<b>8.3 Depreciation Fund</b>		
Opening balance	1,274,741,821	1,175,858,179
Add: Addition during the year	1,710,000,000	306,111,164
	<b>2,984,741,821</b>	<b>1,481,969,343</b>
Less: Adjustment during the year	1,631,503,322	207,227,521
	<b>1,353,238,500</b>	<b>1,274,741,821</b>
<b>9. Medium/Short Term Loan</b>		
The following loans extended to PBSs expected to be repaid to BREB within one year have been shown under the above head:		
Opening balance	38,618,086	9,606,962
Add: Addition during the year	116,906,749	82,035,177
	<b>155,524,835</b>	<b>91,642,139</b>
Less: Adjustment during the year	155,524,835	53,024,052
	<b>-</b>	<b>38,618,086</b>

**Note:** BREB has collected excess amount in the current period as Medium/short term loan. So the excess collection shown as Excess short term loan receive in Note No.33.00

Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>10. Loan and Advances to Employees</b>		
<b>House Building Loan to Employee</b>		
Opening Balance	559,693,276	580,171,243
Add: Disbursed during the year	60,044,267	78,248,800
	<b>619,737,543</b>	<b>658,420,043</b>
Less: Realized during the year	100,352,064	98,726,767
	<b>519,385,479</b>	<b>559,693,276</b>
<b>Advance against:</b>		
Salary	-	4,000
Purchase (goods)	-	-
Services other than utility service	-	6,000
Travel allowance and daily allowances	-	-
Entertainment	-	-
Others	-	-
	-	<b>10,000</b>
	<b>519,385,479</b>	<b>559,703,276</b>
<b>11. L/C Margin- Deposit</b>		
Opening Balance	15,399,739	15,399,739
Add: Addition during year	-	-
	<b>15,399,739</b>	<b>15,399,739</b>
Less: Adjustment during the year	15,399,739	-
	-	<b>15,399,739</b>
<b>12. Plant Materials and Operating Supplies</b>		
Values of stock of plant materials and operating supplies as per financial ledger of BREB are as follows:		
Material and supplies (Note: 12.1)	13,377,073,340	21,365,019,768
Sub-Station Materials (Note: 12.2)	257,652,585	173,111,975
Material and supplies -O & M for PBS (Note: 12.3)	237,392,779	505,022,627
	<b>13,872,118,704</b>	<b>22,043,154,371</b>
Less: Undistributed Store expenses	-	13,973,085,017
	<b>13,872,118,704</b>	<b>8,070,069,353</b>
Note: Plant materials and operating supplies valued and taken up by the management of the board.		
<b>12.1 Material and supplies</b>		
Opening Balance	21,365,019,768	28,719,914,915
Addition Balance during the year	39,359,059,693	35,590,664,624
	<b>60,724,079,461</b>	<b>64,310,579,539</b>
Less: Adjustment during the year	47,347,006,120	42,945,559,771
	<b>13,377,073,340</b>	<b>21,365,019,768</b>
<b>12.2 Sub-Station Materials</b>		
Opening Balance	173,111,975	228,386,086
Addition Balance during the year	168,567,905	1,499,252,599
	<b>341,679,880</b>	<b>1,727,638,686</b>
Less: Adjustment during the year	84,027,295	1,554,526,711
	<b>257,652,585</b>	<b>173,111,975</b>
<b>12.3 Material and supplies -O &amp; M for PBS</b>		
Opening Balance	505,022,627	1,157,421,426
Addition Balance during the year	16,571,200	305,347,610
	<b>521,593,827</b>	<b>1,462,769,037</b>
Less: Adjustment during the year	284,201,048	957,746,409
	<b>237,392,779</b>	<b>505,022,627</b>
<b>13. Store in Transit</b>		
The amount shown under the above head represents cost incurred up to the year end date in respect of materials and supplies which are in transit.		
<b>Phase-wise breakup of the amount is as follows:</b>		
Rural Elec. Expand. Chittagong-Sylhet Division Program-1	42,798,581	42,798,581
URIDS : DMCS	104,749,579	3,969,166,298
URIDS : RRGB	62,222,924	2,003,644,713
UREDS : DCSD	26,034,988	38,588,681
	<b>235,806,073</b>	<b>6,054,198,273</b>

Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>14. Miscellaneous Current Assets</b>		
Contractors	587,317,631	70,341,400
Supplies of materials (Note: 14.1)	35,448,517	5,330,659
Project Expense ( Pay & Allowances)	-	2,619,227
Other Expenses (Project Exp.)	1,682,677	54,321,298
Preliminary survey and investigation (Environment Certificate)	42,299	56,250
	<b>624,491,123</b>	<b>132,668,834</b>
<b>14.1 Supplies of Materials</b>		
Materials Supplies- Material Sec.	20,448,517	5,330,659
Materials Supplies- External bill.	15,000,000	-
	<b>35,448,517</b>	<b>5,330,659</b>
<b>15. Advances and Prepayments</b>		
Ansar honorarium	3,128,415	11,213,372
Supplier's	15,940,301	52,537,395
Advance income Tax(15.01)	1,305,862,114	1,253,791,703
Customs duty and VAT	283,424,938	3,005,131,586
Mobilization	73,612,732	139,568,141
Legal expenses	4,441,800	1,975,000
	<b>1,686,410,299</b>	<b>4,464,217,197</b>
<b>15.01 Advance income Tax</b>		
Opening Balance	1,253,791,703	-
Add: Deducted at Source /Paid during the year	449,535,545	-
	<b>1,703,327,248</b>	-
<b>Less:Adjustment made during the year :</b>		
For the FY 2015-16 as per assessment order	205,461,987	-
For the FY 2019-20 as per assessment order	192,003,147	-
	<b>1,305,862,114</b>	-
<b>16. Other Receivables</b>		
Receivable from PBS (Note: 16.1)	86,520,649,754	81,965,598,701
Receivable from inter project loan	-	3,100,000
Interest on loan to employee (Note: 16.2)	253,456,589	246,977,748
Receivable from other utility agency	412,000	1,669,912
Interest receivable from BREB Own Fund (FDR)	-	386,849,020
Interest receivable from Security Deposit Fund (FDR)	-	6,729,245
Interest receivable from Substation Insurance Fund (FDR)	-	11,950,135
Interest receivable from Depreciation Fund (FDR)	-	41,295,600
Interest receivable from financially unsound PBS Fund	-	14,787,104
	<b>86,774,518,343</b>	<b>82,678,957,464</b>
<b>16.1 Receivable from PBS</b>		
Matured long term loan-Principal (Note: 16.1.1)	70,644,720,840	63,493,483,151
Matured interest on long term loan (Note: 16.1.2)	15,875,928,914	18,472,115,550
	<b>86,520,649,754</b>	<b>81,965,598,701</b>
<b>16.1.1 Matured Long Term Loan-Principal</b>		
Opening Balance	63,493,483,151	57,135,555,905
Add: Addition during year	10,989,340,362	8,892,334,201
	<b>74,482,823,513</b>	<b>66,027,890,106</b>
Less: Adjustment/realize during the year	3,838,102,674	2,534,406,955
	<b>70,644,720,840</b>	<b>63,493,483,151</b>
<b>16.1.2 Matured Interest on Long Term Loan</b>		
Opening Balance	18,472,115,550	18,687,774,824
Add: Addition during year	8,423,225,452	6,687,954,032
	<b>26,895,341,001</b>	<b>25,375,728,856</b>
Less: Adjustment/realize during the year	11,019,412,087	6,903,613,306
	<b>15,875,928,914</b>	<b>18,472,115,550</b>
<b>16.2 Interest on Loan to Employee</b>		
Opening Balance	246,977,748	237,582,999
Add: Addition during year	38,635,983	37,537,079
	<b>285,613,731</b>	<b>275,120,078</b>
Less: Adjustment during the year	32,546,796	28,142,330
	<b>253,066,935</b>	<b>246,977,748</b>

Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>17. Deposit with other organization</b>		
Deposit with BPDB	-	387,306
Dhaka PBS-1	-	54,675
	-	<b>441,981</b>
<b>18. Cash at Bank</b>		
	<b>BREB</b>	<b>Project</b>
BREB Revenue Exp. Fund	36,401,765	-
BREB Own Fund	1,019,383,889	1,681,224,253
BREB Other Fund (Note 18.01)	1,212,891,490	-
BREB Security deposit Fund	-	423,669,308
PBS Cross Subsidy Fund	2,652,746	-
BREB Depreciation Fund	371,965,386	-
SB A/C-Project-ADP	-	-
Potua khali 1320M.W Power Plant Fund (RPCL)	144,636,822	-
SB A/C RPA (CONTASA)	-	-
Finance to BREB Project	-	-
	<b>2,787,932,098</b>	<b>2,104,893,561</b>
		<b>4,892,825,659</b>
		<b>11,356,708,111</b>
<b>18.01 BREB Other Fund</b>		
Own Fund	-	261,636,062
Samity Hoitea prapta DSL	-	1,435,474,305
Krishi Sech Karjer Bidduy (Agricultural Rebate)	-	3,491,266
Asrayoan Prokipa Tahabil	-	580,356
Magistrate Court of BREB	-	99,905
PBS Deposit work	-	12,790,934
Share Risk pool Insurance	-	467,171,987
Fund for Procurement O & M Material	-	366,619,923
Unsound PBS	-	93,587,565
BREB Security Deposit Fund	1,124,753,104	-
PBS O&M Material Fund	4,602,236	-
PBS substaion Insurance fund	79,522,732	-
Asrayoan Project Fund	8,184	-
PBS Deposit work fund	4,005,233	-
Total	<b>1,212,891,490</b>	<b>2,641,452,303</b>
<b>19. Imprest Fund and Revolving Fund</b>		
Funds lying with different directorates of BREB and Executive Engineers as imprest and revolving fund respectively are shown below:		
Imprest cash with various directorates of BREB	4,210,000	4,800,349
Revolving fund (carrying materials)	-	2,130,000
	<b>4,210,000</b>	<b>6,930,349</b>
<b>20. GOB Fund</b>		
Equity-GOB (Note:20.1)	357,235,753,995	322,643,393,007
Government Capital Grant	76,675,079,498	76,485,343,404
	<b>433,910,833,493</b>	<b>399,128,736,410</b>
Details of Government capital grant are shown in <b>Annexure-D</b>		
<b>20.1 Equity-GOB</b>		
Opening Balance	322,643,393,007	268,981,680,167
Add: Received in Cash during the year	36,837,423,898	57,279,435,736
	<b>359,480,816,905</b>	<b>326,261,115,903</b>
Less: Adjustment/Return to GOB	2,245,062,910	3,617,722,896
	<b>357,235,753,995</b>	<b>322,643,393,007</b>
<b>Project wise break-up of equity of Government:</b>		
<b>Name of the project:</b>		
Rural electrification Expansion DDP-1	3,650,943,923	3,650,943,923
Rural electrification Expansion CSDP-1	4,402,454,591	4,402,454,591
Rural electrification Expansion RRD-1	4,016,508,989	4,016,508,989
Rural electrification Expansion BDP-1	1,422,453,910	1,422,453,910
Rural electrification Expansion KDP-1	4,147,238,113	4,147,238,113
PDB Taken Over Line	1,246,380,000	1,246,380,000
1.8 Million Consumer connection	61,655,465,684	61,655,465,684

Particulars	Amount in Tk.	
	As at	As at
	30 June 2021	30 June 2020
UREDS (DCSD)	1,931,044,226	1,989,142,658
CSS-REP Project	1,031,181,415	1,031,181,415
Solar powered irrigation pump & solar home system	18,130,978	18,130,978
Rural electrification expansion under Gopalgonj PBS	108,913,449	108,913,449
Rural electrification expansion DDP-2	15,165,451,898	15,165,451,898
Rural electrification expansion CSDP-2	15,075,228,381	15,075,228,381
Rural electrification expansion RRDP-2	12,528,818,194	12,528,818,194
Rural electrification expansion BDP-2	7,590,060,259	7,590,060,259
Rural electrification expansion KDP-2	9,313,883,254	9,313,883,254
1.5 Million consumer connection	76,517,660,401	68,420,602,648
TAPP	65,813,075	37,317,471
URIDS Project (RRKB)	5,597,697,216	3,890,444,321
URIDS Project (DMCS)	5,370,929,985	3,667,625,700
PPM- Phase-1	824,199,359	824,199,358
2.5 Million consumer connection	115,252,184	115,252,184
Rural electrification expansion 70K - OLDT	7,410,255,536	7,410,255,536
REE SDP and ID of BREB headquarter	12,855,016,926	11,769,580,620
100% DNE (RRKB)	50,749,799,105	38,389,800,000
100% DNE (DMCS)	54,357,281,727	44,657,285,167
SPPAI	40,524,194	26,113,931
TESIRH	4,903,357	2,876,794
EAP	22,263,666	69,783,580
	<b>357,235,753,995</b>	<b>322,643,393,006</b>

**21. PBS Reserve Fund**

Liquidated damage (foreign supplies)	893,437,788	783,995,191
Liquidated damage (local supplies)	4,896,413,800	3,880,393,287
Demerage	178,810,099	178,810,099
Foreign supplies penalty	288,273,735	273,157,505
Local supplies penalty	222,409,843	217,773,380
Contractors penalty	191,686,040	121,238,742
Penalty for carrying contractors	4,495,505	4,370,744
Interest on Deposit / Return from special fund	22,075,126	20,170,241
Penalty for short material	694,237,135	83,651,553
Penalty for short material (carrying)	5,274,988	5,214,097
PG, Bank Guaranty forfeited	502,145,445	262,164,284
Dividend receive	769,951,884	769,951,884
Aid to construction	463,071,066	404,214,467
Short Materials from suppliers	-	2,820,657
Penal Interest Claim	657,440,465	-
Others	2,936,790,386	1,838,722,783
	<b>12,726,513,305</b>	<b>8,846,648,913</b>

**22. Donated Capital**

The following amount was donated to "Emergency Assistance Project- BREB Component" project to implement Electrification for Displaced Myanmar Nationals in Cox's Bazar program & TESIRH Project by Asian Development Bank

Opening Balance	483,991,048	167,919,133
Add: Addition during year	181,011,085	316,071,914
	<b>665,002,133</b>	<b>483,991,048</b>
Less: Adjustment during the year	512,276,064	-
	<b>152,726,069</b>	<b>483,991,048</b>

**23. Retained Earnings**

Opening Balance	50,991,587,459	50,368,765,135
Add: Net Margin during the year	6,191,915,269	5,622,822,324
	<b>57,183,502,728</b>	<b>55,991,587,459</b>
Less: Adjustment/Refund to GOB during the year	-	5,000,000,000
Less: Income Tax Expenses	4,989,978,630	-
Less: Deferred Tax expenses	137,419,498	-
	<b>52,056,104,600</b>	<b>50,991,587,459</b>



Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>24. Government Loan &amp; Kinds</b>		
These represent the liabilities to the Government of Bangladesh at 30 June 2021 for the cost of line acquired from BPDB, DESA and Cash loan as shown below:		
BPDB taken over line	1,858,415,216	1,858,415,216
DESA taken over line	77,977,500	77,977,500
Cash loan (Note 24.1)	52,500,000	57,500,000
	<b>1,988,892,716</b>	<b>1,993,892,716</b>
<b>24.1 Cash Loan</b>		
Opening balance	57,500,000	60,600,000
Add: Prior year adjustment	-	1,900,000
Corrected opening balance	<b>57,500,000</b>	<b>62,500,000</b>
Less: Current maturity	5,000,000	5,000,000
	<b>52,500,000</b>	<b>57,500,000</b>
<b>25. Long Term Foreign Loans</b>		
Balances of loan from overseas agencies/donors and interest during the grace period i.e. moratorium interest, which is considered as principal loan amount, have been shown under the above head. Phase-wise foreign loans as reflected in the financial statements represent financial ledger balances:		
Direct Project Aid (DPA) (Note: 25.1)	79,838,552,098	76,935,473,009
Reimbursable Project Aid (RPA) (Note: 25.2)	35,074,812,834	32,769,412,761
	<b>114,913,364,931</b>	<b>109,704,885,770</b>
Less: Foreign Loan - Current (Note: 25.3)	2,347,080,000	3,213,050,123
<b>Total (Details are shown in Annexure -C)</b>	<b>112,566,284,931</b>	<b>106,491,835,647</b>
<b>25.1 Direct Project Aid (DPA)</b>		
ACRE Phase-1-USAID	436	436
Tang-1 & Mymen-1(Ext)-ADB	(271)	(271)
ACRE Phase-2A-USAID	5,146	5,146
ACRE Phase-2A-Finland	15,765	15,765
ACRE Phase-3A-IDA	49,203	49,204
ACRE Phase-3B-USAID	158,898,286	205,098,286
ACRE Phase-3B(Ext)-Finland	14,044,291	18,044,291
ACRE Phase-3C-CIDA	131,478,702	174,678,702
ACRE Phase-3C-SFD	16,620,937	37,720,937
ACRE Phase-3A(Ext)-JDRG	149,800,266	185,700,266
ACRE Phase-4A-IDA	1,055,423,651	1,233,023,651
REB Central Facilities-IDA	7,991,369	16,791,369
ACRE Phase-4B-Finland	40,975,601	48,775,601
Cyclone Grant-KSA	27,839,368	34,039,368
ACRE Phase-4C-KFAED	430,901,496	484,601,496
ACRE Phase-4C-IDB	231,653,147	257,353,147
ACRE Phase-4C-OPEC	230,085,830	255,585,830
ACRE Phase-4C-OECF	622,401,644	684,401,644
18 PBS-ADB	115,080,628	126,480,628
18 PBS-CIDA	358,467,351	409,367,351
18 PBS-OECF JAPAN	189,644,377	213,144,377
18 PBS-NORAD	186,091,730	212,591,730
15 PBS-Netherland	444,791,087	499,791,087
15 PBS-China Barter	247,184,859	282,184,859
5000 KM(Ext)-NORAD	90,716,507	100,916,507
ACRE Phase-4D-KFAED	196,185,236	211,185,236
ACRE Phase-5A-KFAED	238,610,416	256,810,416
ACRE Phase-5A-SFD	387,731,335	413,631,335
ACRE Phase-5A-IDB	433,478,878	469,478,878
ACRE Phase-5A-JBIC	896,925,362	954,825,362
ACRE Phase-5A-NORAD	239,664,856	268,864,856
ACRE Phase-5B-OPEC	287,529,151	306,529,151
ACRE Phase-5B-JBIC	316,173,190	337,573,190
ACRE Phase-5B-NORAD	228,729,454	244,029,454
DLR-ADB	736,113,369	784,913,369
7000 KM(Ext & Int 2nd)-ADB	85,246,138	90,746,138
7000 KM(Ext & Int 2nd)-N'land	1,325,193,111	1,412,893,111

Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
7000 KM(Ext & Int 2nd)-EDCF	686,065,787	729,565,787
12 PBS-ADB	219,217,968	233,117,968
18 PBS (2nd phase)-ADB	260,417,266	277,017,266
15 PBS (2nd phase)-ADB	727,281,386	774,981,386
SLR-IDA	1,745,897,319	2,257,297,318
9 PBS-DFID	2,786,105,530	2,926,443,530
67 PBS -DFID	346,890,550	364,235,550
10 Lakh Consumer-DFID	429,242,256	454,410,256
REB Training Academy-ADB	10,064,521	16,199,521
REUP-JICA	10,084,373,144	10,504,555,144
BDP-1(IDB)	1,127,066,471	1,118,915,251
Horipur 360MW Power Plant-JICA	325,659,533	323,280,871
Rural Elect. & Ren Ener Dev-IDA	-	48,852,870
URIDS;DMCS-ADB	17,602,841,912	16,857,714,663
URIDS;RRKB-ADB	15,292,347,416	15,238,074,822
UREDS;DCSD-IDA	8,603,634,670	4,255,890,006
TAPP-IDA	-	1,636,332
PPM- Phase-1	2,180,022,662	2,163,897,623
2.5MCCP	7,181,289,846	7,128,789,295
SPPAI	108,391,956	28,755,645
	<b>79,838,552,098</b>	<b>76,935,473,009</b>
<b>25.2 Reimbursable Project Aid (RPA)</b>		
REB Training Academy-ADB	112,629,590	112,629,590
Rural Elect. & Ren Ener Dev-IDA	734,751,208	680,792,395
URIDS;RRKB-ADB	1,240,922,807	-
SLR-IDA	5,708,931,764	5,708,931,765
UREDS;DCSD-IDA	26,818,282,675	25,942,115,202
TAPP-IDA	459,294,790	324,943,809
	<b>35,074,812,834</b>	<b>32,769,412,761</b>
<b>25.3 Foreign Loan - Current</b>		
Tang-1 & Mymen-1(Ext)-ADB	-	-
ACRE Phase-2A-USAID	-	-
ACRE Phase-2A-Finland	-	-
ACRE Phase-3B-USAID	46,200,000	49,900,000
ACRE Phase-3B(Ext)-Finland	4,000,000	4,300,000
ACRE Phase-3C-CIDA	43,200,000	46,300,000
ACRE Phase-3C-SFD	16,621,000	21,700,000
ACRE Phase-3A(Ext)-JAPAN	35,900,000	39,300,000
ACRE Phase-4A-IDA	177,600,000	200,500,000
REB Central Facilities-IDA	7,991,000	9,100,000
ACRE Phase-4B-Finland	7,800,000	8,700,000
Cyclone Grant-KSA	6,200,000	6,800,000
ACRE Phase-4C-KFAED	53,700,000	62,800,000
ACRE Phase-4C-IDB-1	25,700,000	30,600,000
ACRE Phase-4C-OPEC-61	25,500,000	30,300,000
ACRE Phase-4C-OECF (JAPAN-P-37)	62,000,000	75,000,000
18 PBS-ADB Credit No. 1356	11,400,000	13,800,000
18 PBS (Ext & Int.) - CIDA	50,900,000	58,600,000
18 PBS (Ext & Int.) - OECF/JBIC	23,500,000	27,500,000
18 PBS (Ext & Int.) - NORAD	26,500,000	30,500,000
15 PBS (Extn. & Int.) - Netherlands	55,000,000	64,400,000
15 PBS (Extn. & Int.) - China Barter	35,000,000	40,300,000
5000 KM(Ext)-NORAD	10,200,000	12,100,000
ACRE Phase-4D-KFAED	15,000,000	19,100,000
ACRE Phase-5A-KFAED	18,200,000	23,100,000
ACRE Phase-5A-SFD	25,900,000	33,900,000
ACRE Phase-5A-IDB	36,000,000	45,000,000
ACRE Phase-5A-JBIC	57,900,000	76,300,000
ACRE Phase-5A-NORAD	29,200,000	34,300,000
ACRE Phase-5B-OPEC	19,000,000	25,000,000
ACRE Phase-5B-JBIC	21,400,000	28,000,000
ACRE Phase-5B-NORAD	15,300,000	19,900,000
DLR-ADB	48,800,000	63,900,000





Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
7000 KM(Ext & Int 2nd)-ADB	5,500,000	7,300,000
7000 KM(Ext & Int 2nd)-N'land	87,700,000	114,900,000
7000 KM(Ext & Int 2nd)-EDCF	43,500,000	57,600,000
12 PBS-ADB	13,900,000	18,400,000
18 PBS (Ext & Int.) - ADB-1884	16,600,000	21,900,000
15 PBS (Extn.& Int.) - ADB	47,700,000	62,600,000
SLR-IDA	511,400,000	664,800,000
9 PBS-DFID	140,338,000	194,338,000
67 PBS -DFID	17,345,000	24,445,000
10 Lakh Consumer-DFID	25,168,000	35,868,000
REB Training Academy-ADB	6,135,000	8,635,000
REUP-JICA	420,182,000	801,264,123
	<b>2,347,080,000</b>	<b>3,213,050,123</b>
<b>26. Long Term Liabilities-Employee Benefit Gratuity</b>		
Opening Balance (Note: 26.1)	11,812,331	25,227,963
Provision for Gratuity (Note: 26.2)	12,190,933	3,813,910
	24,003,264	29,041,873
Less: Payment of Gratuity (Note: 26.3)	24,003,264	17,229,542
	-	11,812,331
Project wise details breakup of Long Term Liabilities- Employee Benefit Gratuity are given below.		
<b>26.1 Opening Balance</b>		
DDP-II	-	6,455,638
CSDP-II	-	4,671,405
RRDP-II	-	6,102,499
URIDS- DMCS	4,283,991	2,666,264
URIDS-RRKB	3,220,085	1,355,702
UREDS-DCSD	3,532,532	3,532,532
TAPP	775,724	443,924
	<b>11,812,331</b>	<b>25,227,964</b>
<b>26.2 Provision for Gratuity</b>		
URIDS- DMCS	806,996	1,617,727
URIDS-RRKB	1,308,080	1,864,383
TAPP	1,017,048	331,800
UREDS-DCSD	9,058,809	-
	<b>12,190,933</b>	<b>3,813,910</b>
<b>26.3 Payment of Gratuity</b>		
DDP-II	-	6,455,638
CSDP-II	-	4,671,405
RRDP-II	-	6,102,499
URIDS- DMCS	5,090,986	-
URIDS-RRKB	4,528,165	-
UREDS-DCSD	4,549,580	-
UREDS-TAPP	9,834,533	-
	<b>24,003,264</b>	<b>17,229,542</b>
<b>27. Other Loans</b>		
Long term debt-BPDB	1,489,767,665	1,489,767,665
Long term debt-DESA	1,081,660,008	1,081,660,008
	<b>2,571,427,673</b>	<b>2,571,427,673</b>
<b>28. Foreign and GOB loan - Current</b>		
Foreign loan - Current (Note: 25.3)	2,347,080,000	3,213,050,123
GOB loan (Cash)	5,000,000	5,000,000
	<b>2,352,080,000</b>	<b>3,218,050,123</b>
<b>29. Accounts Payable</b>		
Internal Payable	390,365	595,556
External Payable	10,449,635	5,993,719
Payable to PBS-short materials	20,366,204	20,337,648
1.8 M CCP	39,816,088	40,154,664
1.5 M CCP	36,422,421	8,807,756
100%DNE (DMCS)	7,894,204	-
	<b>115,338,917</b>	<b>75,889,342</b>

Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>30. TDS and VDS Payable/ (Receivable)</b>		
Opening Balance	-	-
Collected During the year (Note: 30.1)	4,104,770,414	5,149,975,251
	<b>4,104,770,414</b>	<b>5,149,975,251</b>
Paid/ adjusted during the year (Note: 30.2)	4,104,770,414	5,149,975,251
	-	-
<b>30.1 Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) -Collection</b>		
TDS on Supplier	159,202,405	155,894,539
TDS on Contractors	1,857,934,514	2,480,325,150
TDS on Others	6,180,991	7,760,260
VDS on Supplier	149,319,567	86,116,418
VDS on Contractors	1,932,132,937	2,419,878,884
	<b>4,104,770,414</b>	<b>5,149,975,251</b>
<b>30.2 Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) - Paid</b>		
TDS on Supplier	159,202,405	155,894,539
TDS on Contractors	1,857,934,514	2,480,325,150
TDS on Others	6,180,991	7,760,260
VDS on Supplier	149,319,567	86,116,418
VDS on Contractors	1,932,132,937	2,419,878,884
	<b>4,104,770,414</b>	<b>5,149,975,251</b>
<b>31. Security Deposits &amp; Retention Money</b>		
Security deposits (Note: 31.1)	4,111,992,607	8,233,301,034
Retention money (Note: 31.2)	374,269,323	1,590,593,064
	<b>4,486,261,931</b>	<b>9,823,894,098</b>
<b>31.1 Security Deposits</b>		
The amount of security deposits has been received from contractors against the following:		
Consultant	7,176,517	7,176,517
Contractors	5,695,064	5,695,064
Carrying Contractors	439,576	439,576
Cash deposit (cashier appointment)	25,000	25,000
1.8 M CCP	21,683,669	22,592,960
UREDS (DCSD)	58,639,610	1,868,238,431
REE-CSDP-2	129,345,034	218,064,315
REE-RRDP-2	81,908,006	114,908,880
REE-KDP-2	36,395,850	39,605,827
REE-BDP-2	19,892,458	43,962,564
REE-DDP-2	117,640,060	240,142,874
CSS-REP	7,808,427	15,140,477
1.5 M CCP	888,118,103	1,896,997,293
REE-SDP & ID	196,871,749	237,055,631
URIDS (DMCS)	241,258,614	176,791,809
URIDS (RRKB)	237,299,428	250,344,874
100% DNE (DMCS)	884,149,229	1,846,619,918
100% DNE(RRKB)	1,177,646,213	1,249,404,024
TESIRH	-	95,000
	<b>4,111,992,607</b>	<b>8,233,301,034</b>
<b>31.2 Retention Money</b>		
Foreign suppliers URIDS (DMCS, RRKB) ELIB	103,215,406	1,080,073,739
Local suppliers	271,053,917	70,331,916
Consultant (UREDS:DCSD,TAPP)	-	439,157,409
Contractors	-	1,030,000
	<b>374,269,323</b>	<b>1,590,593,064</b>
<b>32. Miscellaneous Current and Accrued Liabilities</b>		
Government subsidy	8,184	40,734,271
Provision for audit fee	200,000	200,000
PBS advance for operating and maintenance of materials	17,971,965	17,971,965
BREB Magistrate Court Expenses-Receipts & Payments	101,672	64,176
Others	89,683	4,358,037
Service charge for O & M materials for the PBS	83,797,314	83,797,314
Sub-Total	<b>102,168,818</b>	<b>147,125,762</b>
<b>Add:</b>		
Undistributed store expense provision	15,999,083,051	-
<b>Total</b>	<b>16,101,251,869</b>	<b>147,125,762</b>

Particulars	Amount in Tk.	
	As at 30 June 2021	As at 30 June 2020
<b>33. Other Payables</b>		
IBDC (materials overhead)	2,136,073,884	2,050,772,699
PBS substation insurance	705,699,941	598,414,611
Other deferred credits	167,091,499	260,074,342
Deferred Credits	19,536,195	19,536,195
Fund Received from PBS (DSL)	333,985,285	117,666,370
Payable to Inter-Project Loan Account	-	2,600,000
Fund for Procurement of O & M Material for the PBS	1,506,468,773	1,483,328,927
Emergency Material Purchase Fund for Financially unsound PBSs	-	500,000,000
Finance to BREB Project Own Fund (Note: 33.1)	2,717,322,420	26,794,578
Excess short term loan receive	4,050,094	-
	<b><u>7,590,228,091</u></b>	<b><u>5,059,187,723</u></b>
<b>33.1. Finance to BREB Project Own Fund</b>		
Opening Balance	26,794,578	22,042,000
Addition during the year	2,693,988,292	5,172,933
	<b><u>2,720,782,870</u></b>	<b><u>27,214,933</u></b>
Adjusted/ refunded during the year	3,460,450	420,354
	<b><u>2,717,322,420</u></b>	<b><u>26,794,578</u></b>
<b>34. Provision for income tax</b>		
Opening Balance	-	-
Provision made for the FY-2018-19	1,383,904,429	-
Provision made for the FY-2020-21	1,491,447,931	-
	<b><u>2,875,352,360</u></b>	<b><u>-</u></b>
Adjusted during the year	-	-
	<b><u>2,875,352,360</u></b>	<b><u>-</u></b>
<b>35. Contingent Assets</b>		
This represents amount due from Sadharan Bima Corporation and Carrier in respect of Claims lodged against damaged, lost and short landed imported goods. The above claims have not yet been settled.		
Claimed from Sadharan Bima Corporation	<b><u>47,157,232</u></b>	<b><u>47,157,232</u></b>



Particulars	Amount in Tk.	
	2020-2021	2019-2020
<b>36. Interest on Loan to Employees</b>	<b>36,070,588</b>	<b>37,537,079</b>
<b>37. Interest on Loan to PBS</b>		
Matured interest	7,603,321,400	5,941,893,425
Penal interest	-	587,589,173
Moratorium interest	1,084,998,068	198,707,749
	<b>8,688,319,468</b>	<b>6,728,190,347</b>
<b>38. Interest on Bank Deposit</b>		
Interest On Bank FDR	270,628,651	1,290,032,287
Interest On Bank STD/ SB	194,138,152	204,468,037
	<b>464,766,804</b>	<b>1,494,500,324</b>
<b>39. Equipment Rental</b>		
Rental Income from Contractors	28,153,038	17,651,029
	<b>28,153,038</b>	<b>17,651,029</b>
<b>40. Other Non-operating Revenue</b>		
Service charge	8,411	142
Rest House Income	177,770	1,076,400
Miscellaneous Receipt	60,481,124	43,827,997
Employee Recruitment Revenue	11,561,435	7,180,847
Rent & Rates	10,059,937	9,351,974
Sale of Books & Periodical	315	-
Revenue from Training & Consultancy	9,874,858	11,015,645
Sale of Tender Document	4,686,576	8,195,422
	<b>96,850,426</b>	<b>80,648,427</b>
<b>41. Pay &amp; Allowances</b>		
Pay & Allowances (Senior Managers)	157,770,886	166,221,463
Pay & Allowances (Mid-level Managers)	282,441,009	260,827,553
Pay & Allowances (Junior Managers)	136,797,127	137,311,350
Pay & allowances of Staffs	187,711,458	181,134,778
	<b>764,720,480</b>	<b>745,495,144</b>
<b>42. Employee's Welfare Expenses</b>		
Employees benefits (Senior Managers)	670,695,420	559,830,035
Employees benefits (Mid-level Managers)	28,944,706	70,524,323
Employees benefits (Junior Managers)	13,251,983	36,423,925
Employees benefits (Staff)	12,574,927	54,758,761
	<b>725,467,036</b>	<b>721,537,044</b>
Add: Employees welfare expenses	1,522,922	1,013,866
	<b>726,989,958</b>	<b>722,550,910</b>
<b>43. Employees' Welfare Outsourcing</b>		
Ansar Honorarium	36,831,869	36,100,328
Medical Retainer	1,662,266	1,589,832
	<b>38,494,135</b>	<b>37,690,160</b>
<b>44. Utility Expense</b>		
Electricity expenses	19,628,747	14,157,109
Water & Sewerage expenses	1,025,893	994,526
Gas expenses	1,848,881	1,995,670
	<b>22,503,521</b>	<b>17,147,305</b>



Particulars	Amount in Tk.	
	2020-2021	2019-2020
<b>45. Fuel and Lubricants Expense</b>		
Liquid fuel	26,332,216	22,276,141
CNG	4,403,182	5,611,353
	<b>30,735,398</b>	<b>27,887,494</b>
<b>46. Repair &amp; Maintenance Expense</b>		
Buildings	4,216,455	4,581,252
Transport vehicles	13,300,824	10,805,661
Office Equipment	2,498,644	1,552,704
Furniture & Fixtures	116,267	-
AC, Lift & Generator	1,488,213	1,978,449
Hired Transport expenses	14,748,073	12,932,555
Computer & supporting device	740,931	188,085
	<b>37,109,407</b>	<b>32,038,706</b>
<b>47. Depreciation</b>		
Structure and Improvement (Building)	21,762,851	21,754,929
Office Furniture and Equipment	8,088,103	6,721,461
Computer	11,619,933	5,137,442
Tools, Shop and Garage Equipment	15,730,605	15,215,775
Communication Equipment	102,622	76,742
Training Equipment	251,388	150,561
Transport & Vehicles	100,494,193	54,942,730
	<b>158,049,695</b>	<b>103,999,640</b>
<b>48. Legal and Professional fees</b>		
Legal & Advisory expenses	5,119,110	6,145,929
Audit fee	200,000	200,000
ISO Consultancy fee	-	1,375,265
	<b>5,319,110</b>	<b>7,721,194</b>
<b>49. Travelling &amp; Daily Allowance Expense</b>		
TA/DA	28,928,187	41,562,390
Conveyance	91,760	77,571
	<b>29,019,947</b>	<b>41,639,961</b>
<b>50. Postage, Telegram &amp; Telephone Expense</b>		
Telephone Expenses	2,673,196	2,321,164
Fax, Email, Internet Expenses	794,848	507,206
Postage & Mailing Expenses	111,623	74,639
	<b>3,579,667</b>	<b>2,903,009</b>
<b>51. Office Expenses</b>		
Office taxes	4,776,569	5,348,900
Printing & Stationery	7,751,776	7,927,551
Printing & Publication	826,244	1,895,880
Office Rents & Rates	10,380,254	10,635,338
	<b>23,734,843</b>	<b>25,807,669</b>
<b>52. Other Expenses</b>		
Sports and Cultural Expenses	8,052,025	6,782,000
Books and Periodicals	623,757	626,935
Cleaning & Washing Expenses	12,827,812	10,619,383
BERC License fee	246,794	2,394,770
Virtuousness	113,695	86,840
other office Expenses	5,025,472	4,025,898
	<b>26,889,555</b>	<b>24,535,826</b>

Particulars	Amount in Tk.	
	2020-2021	2019-2020
<b>53. Interest Expenses</b>		
Phase-wise interest expenses on foreign loan:		
Tangail-Mymensingh (Ext.)- ADB	-	100,000
Phase 2A (USAID)	-	300,000
Phase 2A (FINLAND)	-	100,000
Phase 3B (Extension) FINLAND	300,000	400,000
Phase 3C (CIDA)	3,200,000	3,900,000
Phase 3C (SFD)	600,000	1,000,000
Phase 3A Extension -JDRG	3,400,000	4,000,000
Phase 4C (KFAED)	9,200,000	10,200,000
Phase 4C (IDB)	4,900,000	5,400,000
Phase 4C (OPEC)	4,900,000	5,300,000
Phase 4C (OECF)	13,100,000	14,200,000
Phase 4D (KFAED)	4,100,000	4,300,000
Phase 5B (OPEC)	6,000,000	6,300,000
Phase 5B (JBIC)	6,600,000	7,000,000
Phase 5B (NORAD)	4,600,000	4,900,000
Phase 4A IDA	23,100,000	26,300,000
Phase 4B FINLAND	900,000	1,000,000
Phase 3B USAID	3,700,000	4,500,000
KSA cyclone grant	600,000	700,000
18 PBS (NORAD)	4,000,000	4,500,000
15 PBS Ph 2(ADB)	15,000,000	15,900,000
Ex & int. of distribution (7000 Km NETHERLAND)	27,300,000	28,900,000
Ex. & int. of distribution system ph-2 (7000km ADB)	1,800,000	1,900,000
Ex. & int. of distribution system ph-2 (7000km EDFC)	14,100,000	14,900,000
System loss reduction of Taken over line IDA (SLR)	300,000	163,200,000
15 PBS -Netherlands	9,500,000	10,500,000
REB Central facilities-IDA	154,000,000	400,000
15 PBS CHINA Barter	5,300,000	6,000,000
DESA LINA RENOVATION ADB (DLR)	15,200,000	16,100,000
18 PBS (Ext. & Int.) ADB	2,400,000	-
18 PBS Ph 2 (Ext. & Int.) ADB	5,400,000	8,300,000
12 PBS (Ext. & Int.) ADB	4,500,000	4,800,000
18 PBS (Ext. & Int.) CIDA	7,700,000	8,600,000
18 PBS OECF	4,100,000	4,500,000
Phase 5A IDB	9,000,000	9,700,000
Phase 5A JBIC	18,500,000	19,500,000
Phase 5A SFD	8,000,000	8,500,000
Phase 5A KFAED	5,000,000	5,300,000
Extension of ACRE Distribution system (5000 km) NORAD	1,900,000	2,100,000
Phase 5A NORAD	5,100,000	5,600,000
BREB Training Academy	2,500,000	2,600,000
67 PBSs - DFID	7,100,000	7,400,000
9 PBSs - DFID	54,200,000	52,500,000
10 Lakh - DFID	10,800,000	11,200,000
REUP-JICA	364,901,000	-
	<b>846,801,000</b>	<b>512,800,000</b>
Moratorium interest on foreign loan	558,713,710	508,581,036
Interest on Govt. loan	1,800,000	1,900,000
	<b>1,407,314,710</b>	<b>1,023,281,036</b>
<b>54. Income Tax Expenses</b>		
*Payment of tax for the year (2015-16)	735,796,407	-
*Payment of tax for the year (2019-20)	1,378,829,863	-
Provision of tax for the year (2018-2019)	1,383,904,429	-
Provision of tax for the year (2020-2021)	1,491,447,931	-
	<b>4,989,978,630</b>	-

\* Income tax has been paid based on assessment order without provision, Now it has been provided.



Particulars	Amount in Tk.	
	2020-2021	2019-2020
<b>55 Deffered Tax (Assets)/ Liabilities</b>		
Written down value Excluding Land ( Accounting Bases)	2,599,063,790	-
Written down value Excluding Land ( Tax Bases)	2,049,385,796	-
<b>Taxable Temporary Difference</b>	<b>549,677,993</b>	-
Applicable Tax Rate	<b>25%</b>	-
<b>Deffered Tax (Assets)/ Liabilities</b>		
No Deffered tax liability on Land has been provided as the management does not intended to sell the land in the near future.		
<b>Provision for Deffered Tax</b>	<b>137,419,498</b>	-
This represents provision is made for deffered income tax to pay future income tax liability for temporary difference which is arrived at as follows:		
Deffered Tax (Assets)/ Liabilities as on 30 June 2021	137,419,498	-
Less: Balance as on 1st July 2020	-	-
<b>Provision made for the current year</b>	<b>137,419,498</b>	-



Particulars	Amount in Tk.	
	2020-2021	2019-2020
<b>56. Cash receipts from PBS &amp; others</b>		
Receipt from PBSs	10,856,948,502	9,430,177,236
Interest on Loan to employee	20,572,963	28,142,330
Receipt from Inter Project Loan	265,202,192	516,950,000
Divident Received from RPCL	277,168,300	-
BREB Own Fund (FDR) & SND Account (Disbursement)	325,115,726	592,900,475
Potuakhali 1320M.W. power Plant Fund	69,583,461	-
Interest Security Deposit Fund (FDR)	11,251,852	8,454,066
PBS Substation Insurance Fund	20,288,382	13,554,014
Interest Depr. Fund (FDR)	42,068,526	48,712,360
Interest Financially Unsound PBS (FDR)	28,153,028	4,026,018
Income from Equipment Rental	3,972,687	17,651,029
Revenue from training & consultancy	9,874,858	-
Other receipts	124,295,957	-
	<b>12,054,496,431</b>	<b>10,660,567,528</b>
<b>57. Cash Paid to Suppliers and Others</b>		
Internal Payable	-	49,892,544
1.8 M CCP	-	893,154
1.5 M CCP	-	2,731,320,777
PPM Phase-1	-	424,285,924
URIDS (RRKB)	-	13,123,922
100% DNE (DMCS)	-	1,408,479,374
100% DNE (RRKB)	-	2,127,441,299
URIDS:DCSD	-	-
(Increase)/ decrease in Accounts Payable	(39,449,575)	-
(Increase)/ decrease in security deposit and retention money	5,337,632,167	525,677,908
(Increase)/ decrease in miscellaneous current and accrued liabilities	44,956,944	13,822,256
(Increase)/ decrease In other payables	(2,531,040,368)	2,744,310,063
Increase/ (decrease) in Loan & Advance to Employees	(40,317,797)	(21,731,021)
Increase/ (decrease) store in transit	5,818,392,200	1,482,319,475
Increase/ (decrease) in advance, deposit & prepayments	(2,777,806,898)	(471,613,935)
Increase/ (decrease) in miscellaneous current assets	491,822,289	67,820,553
	<b>6,304,188,964</b>	<b>11,096,042,293</b>
Add: Other Operating Expenses	1,992,098,644	1,940,825,731
Less: Depreciation	(158,049,695)	(103,999,640)
	<b>8,138,237,914</b>	<b>12,932,868,384</b>
<b>58. Interest paid on loan</b>		
Interest on Foreign Loan	846,801,000	512,800,000
Interest on Government Loan	1,800,000	1,900,000
	<b>848,601,000</b>	<b>514,700,000</b>
<b>59. Long term loan to PBS</b>		
Increase In Long term loan to PBS	(73,186,397,497)	-
Matured Long term loan to PBSs	3,781,382,171	-
	<b>(69,405,015,327)</b>	<b>-</b>





**Bangladesh Rural Electrification Board (BREB)**

**Schedule of fixed assets**

For the year ended 30 June 2021

Particulars	Cost				Rate %	Depreciation				Written down value as at 30 June 2021
	Balance as at 01 July 2020	Addition during the year	Adjustment during the year	Balance as at 30 June 2021		Charged for the year	Adjustment during the year	Balance as at 30 June 2021	Balance as at 30 June 2021	
	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	
Land and land Development	198,425,879	-	-	198,425,879	-	-	-	-	198,425,879	
Structure and Improvement	1,088,142,526	894,402,964	-	1,982,545,490	2	21,762,850.53	-	372,125,796	1,610,419,695	
Office Furniture and Equipment	263,726,484	88,068,115	13,088,401	338,706,177	8-20	22,148,728	13,088,401	198,827,953	139,878,225	
Transportation Equipment	1,497,226,584	48,546,779	88,600,208	1,457,173,155	8-15	126,957,138	5,504,208	905,500,459	551,672,695	
Store Shop and Laboratory Equipment	167,033,433	48,840,254	-	215,873,687	10-15	15,764,811	-	119,127,029	96,746,658	
Communication Equipment	7,854,323	816,157	1,807,627	6,862,854	10	102,622	1,807,627	5,507,456	1,355,397	
Rest House Furniture and Equipment	12,084,712	126,400	-	12,211,112	8-15	134,727	-	11,764,140	446,972	
Training Equipment	9,591,893	-	1,500,000	8,091,893	8-20	251,388	1,500,000	7,973,624	118,270	
Other Tangible Property	-	-	-	-	16	-	-	-	-	
<b>Total as at 30 June 2021</b>	<b>3,244,085,814</b>	<b>1,080,800,669</b>	<b>104,996,236</b>	<b>4,219,890,247</b>		<b>187,122,264</b>	<b>21,900,236</b>	<b>1,620,826,458</b>	<b>2,599,063,790</b>	
<b>Total as at 30 June 2020</b>	<b>2,921,993,261</b>	<b>325,050,218</b>	<b>2,957,664</b>	<b>3,244,085,814</b>		<b>190,377,145</b>	<b>-</b>	<b>1,455,604,430</b>	<b>1,788,481,384</b>	

Total depreciation has been reflected in the financial statements under the following head:

Particulars	2020-21	2019-20
	Taka	Taka
Total depreciation	187,122,264	190,377,145
Less: Project assets depreciation	29,072,569	86,377,505
Operation expenses	<b>158,049,695</b>	<b>103,999,640</b>



### Bangladesh Rural Electrification Board (BREB)

#### Schedule of Long Term Loan to PBS

As at 30 June 2021

**Annexure-B**  
(Amount in Taka)

SL	Name Of PBS's	Opening Balance (2019-2020)	Transfer to New PBS's	Addition during the year	Adjustment during the year	Balance as on 30 June 2021
		A	B	C	D	E=(A+B+C-D)
101	Dhaka PBS-1	3,569,257,071	-	1,111,524,532	110,737,807	4,570,043,796
102	Tangail PBS	7,051,453,360	-	1,722,020,408	246,424,851	8,527,048,916
103	Comilla PBS-1	5,805,573,273	-	1,000,401,384	124,389,949	6,681,584,708
104	Chandpur PBS-1	4,138,778,952	-	849,595,667	196,755,909	4,791,618,710
105	Hobigonj PBS	7,009,098,143	-	1,954,646,075	358,085,633	8,605,658,585
106	Moulvibazar PBS	6,605,986,382	-	1,597,209,688	181,317,149	8,021,878,921
107	Pabna PBS-1	4,268,622,349	-	550,803,001	317,332,759	4,502,092,591
108	Pabna PBS-2	3,900,136,621	-	865,210,139	172,507,405	4,592,839,354
109	Sirajgonj PBS-1	5,669,577,582	-	856,866,077	221,005,541	6,305,438,118
110	Jessore PBS-1	6,739,869,611	-	1,620,573,971	190,015,000	8,170,428,582
111	Jessore PBS-2	5,932,553,829	-	1,287,505,003	213,674,376	7,006,384,457
112	Natore PBS-1	5,353,377,866	-	1,131,670,205	160,044,540	6,325,003,531
113	Natore PBS-2	3,985,743,731	-	537,253,182	320,898,932	4,202,097,981
114	Rangpur PBS-1	7,000,777,705	-	817,285,087	181,626,869	7,636,435,923
115	Satkhira PBS	6,885,156,811	-	1,516,415,911	278,695,217	8,122,877,506
116	Feni PBS	5,256,789,402	-	1,475,033,071	178,039,513	6,553,782,959
117	Mymensingh pbs-1	7,737,906,161	-	951,690,954	212,668,463	8,476,928,652
118	Dinajpur PBS-1	5,481,719,276	-	882,777,614	156,929,712	6,207,567,178
119	Kushtia PBS	4,761,452,783	-	1,134,546,242	365,445,363	5,530,553,662
120	Joypurhat PBS	3,766,665,214	-	326,410,937	122,995,355	3,970,080,795
121	Pirojpur PBS	8,025,929,580	-	1,360,679,615	188,124,105	9,198,485,090
122	Rangpur PBS-2	4,757,958,609	-	550,117,949	145,609,820	5,162,466,738
123	Jamalpur PBS	8,540,460,287	-	2,045,594,355	184,579,441	10,401,475,201
124	Chittagong PBS-1	4,796,869,162	-	1,077,861,985	196,514,138	5,678,217,010
125	Bogra PBS-1	3,975,869,599	-	661,063,804	125,584,715	4,511,348,688
126	Thakurgaon PBS	9,017,875,002	-	1,532,711,031	341,726,147	10,208,859,886
127	Madaripur PBS	4,168,123,107	-	792,775,842	98,432,712	4,862,466,237
128	Barisal PBS-2	4,252,503,880	-	627,642,214	177,923,700	4,702,222,394
129	Chittagong PBS-2	3,924,528,360	-	1,013,026,438	151,215,883	4,786,338,915
130	Meherpur PBS	4,510,815,439	-	866,277,569	191,393,869	5,185,699,139
131	Noakhali PBS	9,924,114,306	-	1,826,128,568	261,780,701	11,488,462,173
132	Bagerhat PBS	4,805,633,244	-	847,848,833	225,614,430	5,427,867,647
133	Narshingdi PBS-1	2,814,761,741	-	668,901,715	107,313,415	3,376,350,042
134	Kishoregonj PBS	7,475,684,999	-	1,737,354,472	183,111,502	9,029,927,969
135	Narshingdi PBS-2	5,359,694,561	-	1,748,902,559	177,880,244	6,930,716,876
136	Naogaon PBS-1	4,823,230,159	-	442,368,535	147,453,286	5,118,145,408
137	Sylhet PBS-1	5,548,644,202	-	1,287,802,748	277,747,609	6,558,699,341
138	Laxmipur PBS	5,904,607,042	-	1,325,533,081	136,007,275	7,094,132,848
139	Barisal PBS-1	4,839,847,925	-	961,975,137	90,700,586	5,711,122,476
140	Patuakhali PBS	10,223,192,961	-	2,615,999,403	170,296,421	12,668,895,943
141	Manikgonj PBS	4,860,334,125	-	1,174,369,836	174,742,220	5,859,961,741
142	Comilla PBS-2	4,823,842,084	-	1,674,902,450	269,820,147	6,228,924,387
143	Cox's Bazar PBS	6,688,413,738	-	1,847,995,320	168,725,613	8,367,683,445
144	Dinajpur PBS-2	4,121,299,634	-	725,027,663	177,521,602	4,668,805,695
145	Netrokuna PBS	9,342,446,160	-	1,645,082,918	259,296,622	10,728,232,456
146	Nawabgonj PBS	3,719,156,011	-	609,122,289	193,662,678	4,134,615,622
147	Faridpur PBS	6,693,103,991	-	1,397,939,271	157,620,023	7,933,423,239
148	Jhenaidha PBS	4,795,292,619	-	555,362,820	187,735,487	5,162,919,952
149	Rajshahi PBS	3,203,370,623	-	453,977,760	208,004,510	3,449,343,873
150	Kuri-gram PBS	7,663,761,315	-	1,356,031,478	195,997,472	8,823,795,320
151	Magura PBS	3,512,959,061	-	421,789,433	128,932,375	3,805,816,120
152	B-Baria PBS	5,589,693,597	-	875,530,662	381,749,898	6,083,474,361
153	Mymensing PBS-2	6,830,949,033	-	1,687,719,549	269,315,295	8,249,353,287
154	Nilphamari PBS	4,357,208,275	-	468,716,184	123,433,461	4,702,490,998
155	Gopalganj PBS	5,043,632,055	-	722,844,765	121,631,226	5,644,845,593
156	Bhola PBS	6,750,883,274	-	1,890,392,916	160,248,561	8,481,027,629
157	Rajbari PBS	3,329,637,314	-	486,924,016	77,284,132	3,739,277,198
158	Sylhet PBS-2	4,418,907,995	-	700,488,772	136,257,999	4,983,138,768
159	Shariatpur PBS	5,100,791,586	-	1,402,379,613	120,067,875	6,383,103,324
160	Munsigonj PBS	5,391,967,204	-	1,322,761,240	196,390,848	6,518,337,596
161	Dhaka PBS-2	2,254,464,648	-	778,320,182	168,015,441	2,864,769,389
162	Sunamgonj PBS	7,347,273,980	-	1,413,062,967	164,544,768	8,595,792,180
163	Sherpur PBS	4,677,454,690	-	555,999,910	116,151,005	5,117,303,595
164	Mymensing PBS-3	7,024,329,172	-	1,301,294,602	210,500,277	8,115,123,497

SL	Name Of PBS's	Opening Balance (2019-2020)	Transfer to New PBS's	Addition during the year	Adjustment during the year	Balance as on 30 June 2021
		A	B	C	D	E=(A+B+C-D)
165	Gaibandha PBS	4,265,571,699	-	923,287,263	121,799,627	5,067,059,335
166	Jhalokhati PBS	2,732,739,239	-	268,151,887	116,775,162	2,884,115,964
167	Khulna PBS	6,398,509,561	-	1,474,249,201	176,224,319	7,696,534,444
168	Chittagong PBS-3	2,786,183,459	-	797,720,420	120,506,488	3,463,397,391
169	Gazipur PBS-1	6,306,073,513	-	1,933,994,681	132,724,744	8,107,343,449
170	Narayangonj PBS-1	3,535,970,580	-	982,322,114	100,581,363	4,417,711,331
171	Dhaka PBS-3	3,339,790,656	-	1,373,389,119	200,611,920	4,512,567,854
172	Comilla PBS-3	3,370,497,158	-	921,985,131	73,772,695	4,218,709,594
173	Sirajgonj PBS-2	2,949,990,668	-	727,981,607	118,209,580	3,559,762,694
174	Bogra pbs-2	4,257,911,604	-	966,760,323	56,993,376	5,167,678,551
175	Naoga pbs-2	3,549,437,278	-	454,976,649	47,649,236	3,956,764,690
176	Comilla pbs-4	2,658,369,961	-	422,089,719	106,116,270	2,974,343,410
177	Gajipur pbs-2	3,033,945,779	-	1,228,851,724	42,897,095	4,219,900,408
178	Chandpur pbs-2	4,422,966,508	-	1,300,058,983	75,665,722	5,647,359,769
179	Narayangonj PBS-2	2,846,109,985	-	1,038,548,301	61,753,737	3,822,904,549
180	Dhaka PBS - 4	3,884,049,350	-	616,189,840	83,669,873	4,416,569,317
<b>Total</b>		<b>416,490,129,462</b>	<b>-</b>	<b>87,078,598,578</b>	<b>13,892,201,080</b>	<b>489,676,526,959</b>



**Bangladesh Rural Electrification Board**  
**Schedule of Foreign Loan**  
 As at 30 June 2021

**Annexure-C**  
 (Amount in Taka)

SL#	Particulars	Foreign Loan Cumulative Amount	Reimbursable Project Aid Loan	Moratorium Interest	Paid Amount	Closing Balance
		A	B	C	D	F=(A+B+C-D)
01	ACRE Phase-1-USAID	1,156,340,384	-	22,002,053	1,178,342,000	436
02	ACRE Phase-1(Ext.)-KFAED	621,021,146	-	27,669,636	648,690,782	-
03	Tang-1 & Mymen-1(Ext)-ADB	217,535,248	-	10,899,481	228,435,000	(271)
04	ACRE Phase-2A-USAID	646,850,527	-	27,664,619	674,510,000	5,146
05	ACRE Phase-2A-Finland	179,809,932	-	8,885,833	188,680,000	15,765
06	ACRE Phase-2B-IDA	1,105,544,098	-	60,645,071	1,166,189,170	-
07	ACRE Phase-3A-IDA	2,653,443,113	-	91,996,090	2,745,390,000	49,204
08	ACRE Phase-3B-USAID	1,158,706,484	-	39,808,802	1,039,617,000	158,898,286
09	ACRE Phase-3B(Ext)-Finland	94,709,460	-	5,345,831	86,011,000	14,044,291
10	ACRE Phase-3C-CIDA	1,025,222,389	-	57,250,313	950,994,000	131,478,702
11	ACRE Phase-3C-SFD	451,704,819	-	19,017,118	454,101,000	16,620,937
12	ACRE Phase-3A(Ext)-JDRG	861,108,724	-	42,616,541	753,925,000	149,800,266
13	ACRE Phase-4A-IDA	4,456,151,144	-	146,090,506	3,546,818,000	1,055,423,651
14	REB Central Facilities-IDA	168,086,339	-	7,273,030	167,368,000	7,991,369
15	ACRE Phase-4B-Finland	187,348,464	-	10,003,137	156,376,000	40,975,601
16	Cyclone Grant-KSA	150,093,371	-	7,975,998	130,230,000	27,839,368
17	ACRE Phase-4C-KFAED	1,286,029,582	-	57,825,914	912,954,000	430,901,496
18	ACRE Phase-4C-IDB	623,510,082	-	19,343,065	411,200,000	231,653,147
19	ACRE Phase-4C-OPEC	604,328,883	-	33,756,947	408,000,000	230,085,830
20	ACRE Phase-4C-OECF	1,477,447,930	-	74,953,714	930,000,000	622,401,644
21	18 PBS-ADB	271,963,347	-	14,117,281	171,000,000	115,080,628
22	18 PBS-CIDA	1,241,400,000	-	33,455,351	916,388,000	358,467,351
23	18 PBS-OECF	559,515,493	-	29,696,884	399,568,000	189,644,377
24	18 PBS-NORAD	627,000,000	-	36,143,730	477,052,000	186,091,730
25	15 PBS-Netherland	1,316,796,834	-	63,076,253	935,082,000	444,791,087
26	15 PBS-China	873,998,300	-	3,378,559	630,192,000	247,184,859
27	5000 KM(Ext)-NORAD	240,000,000	-	13,916,507	163,200,000	90,716,507
28	ACRE Phase-4D-KFAED	357,421,253	-	18,763,983	180,000,000	196,185,236
29	ACRE Phase-5A-KFAED	437,035,585	-	19,974,831	218,400,000	238,610,416
30	ACRE Phase-5A-SFD	614,367,841	-	32,363,493	259,000,000	387,731,335
31	ACRE Phase-5A-IDB	879,556,444	-	21,922,434	468,000,000	433,478,878
32	ACRE Phase-5A-JBIC	1,480,091,715	-	53,733,648	636,900,000	896,925,362
33	ACRE Phase-5A-NORAD	584,773,165	-	34,491,691	379,600,000	239,664,856
34	ACRE Phase-5B-OPEC	451,656,091	-	24,873,061	189,000,000	287,529,151
35	ACRE Phase-5B-JBIC	530,794,978	-	20,178,212	234,800,000	316,173,190
36	ACRE Phase-5B-NORAD	357,506,807	-	25,822,647	154,600,000	228,729,454
37	DLR-ADB	1,152,823,505	-	71,289,864	488,000,000	736,113,369
38	7000 KM(Ext & Int 2nd)-ADB	131,752,829	-	5,693,309	52,200,000	85,246,138
39	7000 KM(Ext & Int 2nd)-N'land	2,119,463,629	-	82,729,482	877,000,000	1,325,193,111
40	7000 KM(Ext & Int 2nd)-EDCF	1,063,326,265	-	35,939,522	413,200,000	686,065,787
41	12 PBS-ADB	334,679,446	-	16,638,521	132,100,000	219,217,968
42	18 PBS (2nd phase)-ADB	398,298,130	-	19,819,136	157,700,000	260,417,266
43	15 PBS (2nd phase)-ADB	1,147,956,777	-	56,324,609	477,000,000	727,281,386
44	SLR-IDA	5,859,580,258	5,708,931,765	411,917,061	4,525,600,000	7,454,829,083
45	9 PBS-DFID	3,323,150,416	-	161,807,113	698,852,000	2,786,105,530
46	67 PBS -DFID	410,126,056	-	23,489,495	86,725,000	346,890,550
47	10 Lakh Consumer-DFID	504,314,843	-	25,599,414	100,672,000	429,242,256
48	REB Training Academy-ADB	33,774,725	112,629,590	6,964,796	30,675,000	122,694,111
49	REUP-JICA	10,106,960,964	-	397,594,180	420,182,000	10,084,373,144

SL#	Particulars	Foreign Loan Cumulative Amount	Reimbursable Project Aid Loan	Moratorium Interest	Paid Amount	Closing Balance
		A	B	C	D	F=(A+B+C-D)
50	BDP-1(IDB)	1,086,829,330	-	40,237,141	-	1,127,066,471
51	Horipur 360Mg Power Plant-JICA	317,155,000	-	8,504,533	-	325,659,533
52	Rural Elect. & Ren Ener Dev-IDA	-	680,792,395	53,958,813	-	734,751,208
53	URIDS;DMCS-ADB	17,257,624,328	-	345,217,584	-	17,602,841,912
54	URIDS;RRKB-ADB	14,998,808,625	1,240,922,807	293,538,791	-	16,533,270,223
55	UREDS;DCSD-IDA	8,176,305,257	26,818,282,675	427,329,413	-	35,421,917,345
56	TAPP-IDA	-	455,221,379	4,073,411	-	459,294,790
57	PPM-1	2,150,005,255	-	30,017,408	-	2,180,022,662
58	2.5MCCP	7,000,073,411	-	181,216,435	-	7,181,289,846
59	SPPAI	107,836,388	-	555,568	-	108,391,956
	<b>Total</b>	<b>107,629,715,411</b>	<b>35,016,780,611</b>	<b>3,917,387,862</b>	<b>31,650,518,951</b>	<b>114,913,364,931</b>



**Bangladesh Rural Electrification Board**  
**Schedule of Government capital grant**

<b>Annexure-D</b>				
<b>(Amount in Taka)</b>				
Particulars	Balance as on 01 July 2020	Received during the year	Adjustment during the year	Balance as on 30 June 2021
1	2	3	4	5=2+3-4
ACRE Phase 1 USAID	1,019,362,000	-	-	1,019,362,000
Feasibility and evaluation	2,400,000	-	-	2,400,000
— Phase 1 Ext. KFAED	485,819,000	-	-	485,819,000
— Tang 1 & Mymen- 1 Ext PBS-1	89,106,000	-	-	89,106,000
— Phase 2A USAID	387,741,000	-	-	387,741,000
— Phase 2B IDA	936,052,000	-	-	936,052,000
— Phase 3A IDA	1,181,961,290	-	-	1,181,961,290
— Phase 3A (Ext.) JAPAN	478,345,100	-	-	478,345,100
— Phase 3B USAID	19,232,006	-	-	19,232,006
— Phase 3B (Ext.) FINLAND	66,147,000	-	-	66,147,000
— Phase 3C-CIDA	457,232,296	-	-	457,232,296
— Phase 3A IDA & USAID	336,333,398	-	-	336,333,398
— Phase 4A IDA	1,718,881,100	-	-	1,718,881,100
— Phase 4B FINLAND	136,509,398	-	-	136,509,398
KSA cyclone grant	36,812,000	-	-	36,812,000
Diffusion of renewable energy technology	58,472,219	-	-	58,472,219
— Phase 4C LF	3,509,357,000	-	-	3,509,357,000
— Phase 4D LF	599,760,000	-	-	599,760,000
— Phase 5A LF	3,705,402,000	-	-	3,705,402,000
— Phase 5B LF	2,550,842,000	-	-	2,550,842,000
ACRE -VC	3,366,031,215	-	-	3,366,031,215
Central Facilities (IDA)	129,875,000	-	-	129,875,000
EXT/ITN of 18 PBS-NORD	2,468,000,000	-	-	2,468,000,000
EXT/ITN of 15 PBS ADB	1,841,760,000	-	-	1,841,760,000
EXT/ITN of 20 PBS (5000 Km)	1,421,499,000	-	-	1,421,499,000
BPDB taken over line	169,024,230	-	-	169,024,230
Local Fund	427,700,000	-	-	427,700,000
Line Renovation of DESA-LF	2,294,673,000	-	-	2,294,673,000
DESA taken over line	19,786,000	-	-	19,786,000
7000 km (EXT/Intensification-2nd)-LF	4,847,514,000	-	-	4,847,514,000
12 PBSs (EXT/Intensification)-LF	3,395,802,000	-	-	3,395,802,000
Rural Power Poverty Reduction-USAID	30,450,000	-	-	30,450,000
Renewable energy Technology-FRANCE	105,635,000	-	-	105,635,000
Int./Exp. Of dist. System of 18 PBSs (2nd Phase)	4,844,532,688	-	-	4,844,532,688
Int./Exp. Of dist. System of 15 PBSs (2nd Phase)	4,809,214,300	-	-	4,809,214,300
33 KVA (GOB)	2,529,478,110	-	-	2,529,478,110
Reduction of system loss (GOB)	1,775,960,880	-	-	1,775,960,880
Rural electrification by solar system (GOB)	64,794,981	-	-	64,794,981
9 PBS (GOB)	3,269,673,052	-	-	3,269,673,052
Training of management for RE program	201,583,000	-	-	201,583,000
Development for REB and REB activities (GOB)	10,933,795	-	-	10,933,795
Consulting service for financial structure (45 PBS)	124,000	-	-	124,000
Feasibility study for Rural Electrification (RE) Program in CHT	1,447,000	-	-	1,447,000
REB and RE socio-economic development project	4,851,313	-	-	4,851,313
Program of the use Renewable Energies RE BD-GOB	167,000	-	-	167,000
Flood Rehabilitation Project -GOB	92,198,000	-	-	92,198,000
10 lakh new consumer connection	2,020,421,711	-	-	2,020,421,711
Construction of REB Training Academy Complex	79,109,152	-	-	79,109,152
More Interest expenses of distribution system 67 PBS	6,624,320,136	-	-	6,624,320,136
Rehabilitation of destroyed distribution system SIDR	424,849,929	-	-	424,849,929
Efficient lighting initiative for Bangladesh	-	-	-	-
Rural Electrification Up-gradation Project	3,004,326,796	-	-	3,004,326,796
Rural Electrification Expansion Chittagong -Sylhet Division Program-1	362,961,566	-	-	362,961,566
Horipur 360 Megawatt Combind cycle power plant	48,529,199	-	-	48,529,199
Solar power irrigation pump & solar home system	23,609,496	-	-	23,609,496
Rural Electrification Expansion under Gopalganj PBS	149,246,490	-	-	149,246,490
Rural Electrification Expansion Barisal Division Program-1	90,507,811	-	-	90,507,811
UREDS: DCSD	5,240,000,000	850,000	807,620	5,240,042,380
Providing Electricity to silo Project under Bagerhat PBS	131,851,710	-	-	131,851,710
2.5 MCCP	2,315,283,343	-	-	2,315,283,343
TAPP	45,500,000	-	22,000,000	23,500,000
TESIRH	10,176,694	81,669,138	91,845,835	(3)
EAP	16,175,000	72,063,894	75,306,342	12,932,552
URIDS:DMCS	-	250,000,000	25,587,141	224,412,859
SPPAI	-	700,000	-	700,000
<b>Total</b>	<b>76,485,343,404</b>	<b>154,583,032</b>	<b>215,546,938</b>	<b>76,675,079,498</b>

**Bangladesh Rural Electrification Board**  
**Debt Service Liability Received (DSLr) and Debt Service Liability Claimed (DSLc) Statement**  
As at 30 June 2021

**Annexure-E**  
(Amount in Taka)

SL.	Name of pbs	DSL Claimed				DSL Received			
		Installment	Interest	Penal Interest	Total	Installment	Interest	Penal Interest	Total
01	Dhaka PBS-1	103,014,534	50,234,521	-	153,249,055	103,014,534	50,234,521	-	153,249,055
02	Tangail PBS	239,377,170	133,725,960	11,013,062	384,116,192	41,467,844	301,034,092	11,013,062	353,514,998
03	Comilla PBS-1	124,389,949	74,315,950	1,975,787	200,681,686	67,109,974	50,922,817	1,975,787	120,008,578
04	Chandpur PBS-1	88,420,976	70,638,932	4,468,314	163,528,222	-	119,507,686	4,468,314	123,976,000
05	Hobigonj PBS	145,197,387	97,802,114	4,834,872	247,834,373	54,969,506	97,802,114	4,834,872	157,606,492
06	Moulavibazar PBS	149,094,248	83,810,176	477,291	233,381,715	119,839,030	76,769,050	477,291	197,085,371
07	Pabna PBS -1	163,362,574	100,552,745	9,437,773	273,353,092	-	190,715,805	9,437,773	200,153,578
08	Pabna PBS -2	133,952,660	100,657,448	8,131,109	242,741,217	-	211,024,416	8,131,109	219,155,525
09	Sirajgonj PBS-1	143,203,006	104,509,170	6,304,823	254,016,999	86,033,560	117,916,320	6,304,823	210,254,703
10	Jessore PBS -1	178,921,438	131,262,281	9,847,607	320,031,326	-	185,347,201	9,847,607	195,194,808
11	Jessore PBS -2	175,008,049	122,468,031	9,788,126	307,264,206	-	179,815,906	9,788,126	189,604,032
12	Natore PBS-1	138,990,987	98,467,957	6,594,412	244,053,356	153,893,757	103,649,564	6,594,412	264,137,733
13	Natore PBS -2	117,916,926	84,894,854	5,714,054	208,525,834	81,187,609	82,935,004	5,714,054	169,836,667
14	Rangpur PBS-1	143,714,114	116,611,662	10,571,805	270,897,581	155,096,868	46,985,032	2,665,678	204,747,578
15	Satkhira PBS	239,807,183	118,806,895	11,246,694	369,860,772	-	164,142,998	11,246,694	175,389,692
16	Feni PBS	148,025,928	113,711,203	9,598,731	271,335,862	-	166,788,443	9,725,739	176,514,182
17	Mymensingh PBS-1	178,562,514	137,664,432	12,058,425	328,285,371	77,621,332	94,342,200	12,615,772	184,579,304
18	Dinajpur PBS-1	153,763,650	110,656,570	8,547,359	272,967,579	582,857	247,594,450	8,547,359	256,724,666
19	Kushia PBS	198,314,573	134,747,138	13,238,825	346,300,536	166,698,044	35,895,577	5,763,769	208,357,389
20	Joypurhat PBS	122,961,742	90,996,823	7,945,341	221,903,906	-	156,571,773	7,945,341	164,517,114
21	Pirojpur PBS	187,918,470	140,266,792	11,301,717	339,486,979	-	187,457,913	11,301,717	198,759,630
22	Rangpur PBS-2	139,265,954	105,830,573	9,267,635	254,364,162	33,204,733	148,990,837	14,120,964	196,316,534
23	Jamalpur PBS	184,579,441	138,629,261	11,954,820	335,163,522	-	251,271,866	11,954,820	263,226,686
24	Chittagong PBS-1	161,219,108	120,369,897	13,450,734	295,039,739	-	209,161,987	13,450,734	222,612,721
25	Bogura PBS-1	119,845,137	89,098,148	7,639,589	216,582,874	-	178,739,168	7,639,589	186,378,757
26	Thakurgaon PBS	202,992,478	136,409,943	11,566,846	350,969,267	-	289,221,399	11,566,846	300,788,245
27	Madaripur PBS	98,432,712	73,744,486	7,213,167	179,390,365	-	151,075,375	7,213,167	158,288,542
28	Barisal PBS-2	135,501,750	104,361,817	7,822,088	247,685,655	84,695,567	31,652,712	10,911,593	127,259,872
29	Chittagong PBS-2	115,721,990	84,985,821	11,361,767	212,069,578	93,563,614	34,918,209	24,552,986	153,034,809
30	Meherpur PBS	191,167,170	129,568,110	11,750,195	332,485,475	-	203,775,199	11,750,195	215,525,394
31	Noakhali PBS	232,061,951	132,452,195	13,984,883	378,499,029	-	196,102,105	13,984,883	210,086,988
32	Bagerhat PBS	147,498,463	114,106,302	9,348,306	270,953,071	76,281,187	119,362,406	19,068,567	214,712,160
33	Narshingdi PBS-1	95,751,405	46,848,746	-	142,600,151	95,751,405	46,848,746	-	142,600,151
34	Kishoregonj PBS	159,399,447	125,945,791	10,617,314	295,962,552	167,633,087	58,335,183	1,822,058	227,790,328
35	Narshingdi PBS-2	167,899,744	116,941,516	10,731,257	295,572,517	71,241,976	116,941,516	10,731,257	198,914,749
36	Naogaon PBS-1	147,408,026	111,276,574	10,918,192	269,602,792	95,682,816	122,725,773	6,017,403	224,425,992
37	Sylhet PBS-1	251,971,326	147,949,882	17,808,356	417,729,564	187,951,265	46,823,017	3,488,720	238,263,002
38	Laxmipur PBS	133,017,155	100,914,920	10,665,630	244,597,705	119,122,268	28,669,399	2,418,362	150,210,029
39	Barisal PBS-1	90,582,821	71,688,272	7,083,864	169,354,957	93,985,094	24,637,153	1,853,214	120,475,461
40	Patuakhali PBS	169,614,914	128,154,950	9,958,460	307,728,324	26,603,286	141,856,255	5,149,417	173,608,958
41	Manikgonj PBS	163,655,857	122,117,337	14,996,162	300,769,356	23,286,728	187,580,187	14,996,162	225,863,077
42	Comilla PBS-2	212,491,196	137,751,233	16,015,805	366,258,234	-	184,014,406	16,015,805	200,030,211
43	Coxs Bazar PBS	156,775,939	116,042,268	12,838,298	285,656,505	125,826,363	82,316,886	16,285,080	224,428,329
44	Dinajpur PBS-2	125,398,362	94,127,619	10,022,639	229,548,620	18,673,748	157,367,316	10,022,639	186,063,703
45	Netrokona PBS	172,671,704	130,231,624	12,964,721	315,868,049	-	175,331,625	12,964,721	188,296,346
46	Nawabgonj PBS	155,123,766	116,327,588	11,455,175	282,906,529	-	170,511,518	11,455,175	181,966,693
47	Faridpur PBS	155,434,718	116,591,629	12,875,481	284,901,828	-	141,525,631	12,875,481	154,401,112
48	Jhenaidha PBS	170,534,828	127,309,704	12,796,967	310,641,499	-	205,332,870	12,796,967	218,129,837
49	Rajshahi PBS	125,583,336	95,005,751	11,444,855	232,033,942	-	188,576,316	11,444,855	200,021,171
50	Kurigram Lalmonirhat PBS	183,302,477	138,471,977	13,495,299	335,269,753	-	236,789,483	13,495,299	250,284,782
51	Magura PBS	128,775,068	97,429,060	8,596,204	234,800,332	-	179,486,035	8,596,204	188,082,239
52	Brahmanbaria PBS	197,601,160	158,649,952	16,657,647	372,908,759	-	255,488,523	16,657,647	272,146,170
53	Mymensingh PBS-2	186,034,345	104,759,351	464,679	291,258,375	186,034,345	104,759,351	464,679	291,258,375
54	Nilphamari PBS	121,145,792	91,838,278	8,998,792	221,982,862	-	215,513,841	8,998,792	224,512,633
55	Gopalganj PBS	114,118,226	85,720,402	8,474,737	208,313,365	29,908,807	94,780,988	8,474,737	133,164,532
56	Bhola PBS	160,219,365	120,297,649	7,672,496	288,189,510	-	151,051,905	7,672,496	158,724,401
57	Rajbari PBS	70,455,688	53,173,111	6,233,224	129,862,023	-	118,882,007	6,233,224	125,115,231
58	Sylhet PBS-2	113,612,073	85,748,956	7,606,475	206,967,504	-	143,887,715	7,606,475	151,494,190
59	Shariatpur PBS	114,234,631	85,482,851	7,720,341	207,437,823	-	169,517,096	7,720,341	177,237,437
60	Munsigonj PBS	176,954,148	118,649,981	9,668,257	305,272,386	176,954,148	118,649,981	9,668,257	305,272,386

SL.	Name of pbs	DSL Claimed				DSL Received			
		Installment	Interest	Penal Interest	Total	Installment	Interest	Penal Interest	Total
61	Dhaka PBS-2	53,200,289	46,550,338	5,880,150	105,630,777	46,339,442	64,097,479	5,880,150	116,317,071
62	Sunamgonj PBS	157,330,335	117,845,643	9,848,460	285,024,438	-	170,928,704	9,848,460	180,777,164
63	Sherpur PBS	116,151,005	87,978,875	6,904,179	211,034,059	-	152,664,904	6,904,179	159,569,083
64	Mymensingh PBS-3	120,335,700	91,096,187	6,683,272	218,115,159	-	143,931,037	6,683,272	150,614,309
65	Gaibanda PBS	121,753,950	91,910,595	7,484,065	221,148,610	-	147,127,225	7,484,065	154,611,290
66	Jhalokati PBS	83,508,601	62,986,074	4,788,024	151,282,699	-	109,913,103	4,788,024	114,701,127
67	Khulna PBS	175,675,998	131,200,068	8,705,050	315,581,116	-	191,911,793	8,705,050	200,616,843
68	Chittagong PBS-3	63,754,258	45,301,943	5,536,201	114,592,402	46,489,398	95,404,240	5,536,201	147,429,839
69	Gazipur PBS-1	125,241,529	67,659,705	-	192,901,234	125,241,529	67,659,705	-	192,901,234
70	Narayangonj PBS-1	91,565,155	32,787,660	-	124,352,815	91,565,155	32,787,660	-	124,352,815
71	Dhaka PBS-3	59,709,334	28,373,816	-	88,083,150	59,709,334	28,373,816	-	88,083,150
72	Comilla PBS-3	65,356,745	27,319,739	133,534	92,810,018	65,356,745	27,319,739	133,534	92,810,018
73	Sirajgonj PBS-2	79,248,221	39,704,569	5,517,723	124,470,513	77,451,560	73,005,413	8,019,820	158,476,793
74	Bogura PBS-2	55,311,526	41,515,410	5,791,246	102,618,182	89,714,253	38,622,457	5,791,246	134,127,956
75	Naogaon PBS-2	47,647,551	34,963,638	6,257,215	88,868,404	110,943,891	29,737,255	4,342,974	145,024,120
76	Comilla PBS-4	54,726,249	37,589,911	6,241,107	98,557,267	-	102,801,293	6,241,107	109,042,400
77	Gazipur PBS-2	42,897,095	20,819,664	-	63,716,759	42,897,095	20,819,664	-	63,716,759
78	Chandpur PBS-2	75,665,722	52,238,326	6,724,529	134,628,577	-	125,102,819	6,724,529	131,827,348
79	Narayangonj PBS-2	45,740,775	15,036,293	-	60,777,068	45,740,775	15,036,293	-	60,777,068
80	Dhaka PBS-4	75,828,073	38,638,660	3,708,226	118,174,959	166,017,645	38,638,660	3,518,654	208,174,959
	<b>Grand Total</b>	<b>10,932,619,860</b>	<b>7,603,322,293</b>	<b>657,440,465</b>	<b>19,193,382,618</b>	<b>3,781,382,171</b>	<b>10,225,808,127</b>	<b>631,140,374</b>	<b>14,638,330,672</b>

DSL/DSL Ratio Calculation were as below:

FY	DSL Claimed	DSL Received	Ratio
2020-21	19,193,382,618	14,638,330,672	76.27%

