

**Bangladesh Rural Electrification Board
(BREB)**

**Audit Report & Audited Financial Statements
For the year ended 30 June 2022**

Khan Wahab Shafique Rahman & Co.

CHARTERED ACCOUNTANTS

SINCE 1968



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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 2022, 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 present fairly, in all material respects of the statement of financial position of "Bangladesh Rural Electrification Board (BREB)" as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) 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.



Other matter

The financial statement of “**Bangladesh Rural Electrification Board (BREB)**” for the year ended 30 June 2021 was audited by Aziz Halim Khair Choudhury & Co., Chartered Accountants; who expressed unmodified opinion on those statements on 23 December 2021.

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
Property, Plant & Equipment	
<p>The carrying value of Property, Plant & Equipment as at 30 June 2022 was BDT. 2,605,614,008.</p> <p>There are a number of areas where management judgment impacts the carrying value of Property, Plant & Equipment and the related depreciation policies. These include:</p> <ul style="list-style-type: none">• Determining which costs meet the criteria for capitalization;• The estimation of economic useful lives and residual values assigned to Property, Plant & Equipment. <p>We identified the carrying value of Property, Plant & Equipment as a key audit matter because of the high level of management</p>	<p>Our audit procedures to assess the carrying value of Property, Plant & Equipment included the following:</p> <ul style="list-style-type: none">• assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of Property, Plant & Equipment including the key internal controls over the estimation of useful economic lives and residual values;• assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized

<p>judgment involved and because of its significance to the financial statements.</p>	<p>with the relevant underlying documentation, which included purchase vendor relevant approval/ agreements, and invoices, and assessing whether the costs capitalized met the relevant criteria for capitalization; and</p> <ul style="list-style-type: none"> • Evaluating management's estimation of useful economic lives and residual values by considering our knowledge of the business.
<p>See note no. 3.00 of the financial statements.</p>	
<p>Long Term Loan to PBS</p>	
<p>The carrying value of Long Term Loan to PBS as at 30 June 2022 was BDT. 497,000,194,620. Which is 75.32% 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"> • Calculation the amount of long term loan to PBS; • Compliance of applicable rules and regulations; and • Presentation of accurate loan balance in the financial statements. 	<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"> • Recalculated the loan amount on sample basis; • 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 • We obtained an understanding of the processes and tested relevant controls, which impact the long term loan to PBS.



<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>See note no. 5.00 of the financial statements.</p>	
<p>Plant Material and Operating Supplies</p>	
<p>The BREB had Plant Material and Operating Supplies of BDT 13,958,212,495 at 30 June 2022, 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"> • Purchase authorization; • Availability of store for stock Plant and Materials and process of stocking; • Existence of Plant, Material in warehouses; and • Disbursement/ delivery of Plant, Material and Operating Supplies. 	<p>Our audit procedures included, among others, the following:</p> <ul style="list-style-type: none"> • Evaluated and selected systems and processes for plant material and operating supplies and tested a sample of key controls for establishing volumes and cost; • Evaluated the stocking process in the selected stores and undertook our own test of control; • Tested, on a sample basis, stocks of plant and materials to confirming existence by physical verification in warehouse; and • Evaluated the authorization for plant, material and operating supplies.
<p>See note no. 12.00 of the financial statements.</p>	



Other Receivables	
<p>The carrying value of Other Receivables as at 30 June 2022 was BDT. 93,452,265,631.</p> <p>Other Receivables was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> • Calculation of loan and other related items; • Controlling process of credit and others; and • Presentation of accurate information in the financial statements. 	<p>For other receivables our key audit procedures included the following:</p> <ul style="list-style-type: none"> • 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; • Evaluating the receivable calculations, agreeing the data inputs and checking the mathematical accuracy of the calculation; • We obtained a list of long outstanding receivables;
See note no. 16.00 of the financial statements.	

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.

Report on other Legal and Regulatory Requirements

We also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by the fund so far as it appeared from our examination of these books; and
- c) The statement of financial position and statement of other comprehensive income dealt with by the report are in agreement with the books of accounts and returns.

Place: Dhaka

Dated: 28 NOV 2022

Khan Wahab Shafique Rahman
Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Firm's Registration No.: 11970 E. P.
Signed by: Md. Abu Sina FCA
Senior Partner
Enrollment No.: 619
DVC: 2211280619A5340310



Bangladesh Rural Electrification Board (BREB)
Statement of Financial Position
As at 30 June 2022

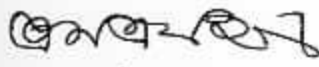
Particulars	Notes	Amount in Tk.	
		30.06.2022	30.06.2021
Assets			
Non- Current Assets:			
Property, Plant & Equipment	03	2,605,614,008	2,599,063,790
Capital Work-in-Progress	04	2,386,049,777	8,853,839,223
Long Term Loan to PBS	05	497,000,194,620	489,676,526,959
Investment in Other Entities & Shares	06	7,637,039,892	5,145,865,492
Project Investment	07	-	2,715,381,356
Direct Investment to PBS		2,000,000,000	-
Investment in Bank (FDR)	08	35,462,594,190	32,032,181,351
		547,091,492,487	541,022,858,171
Current Assets:			
Short Term Loan	09	118,658,549	-
Loan and Advances to Employees	10	436,664,763	519,385,479
Plant Materials and Operating Supplies	12	13,958,212,494	13,872,118,704
Store in Transit	13	235,806,073	235,806,073
Miscellaneous Current Assets	14	857,883,816	624,491,123
Advances and Prepayments	15	647,493,128	1,686,410,299
Other Receivables	16	93,452,265,631	86,774,518,343
Cash at Bank	17	2,045,805,844	4,892,825,659
Imprest Fund	18	4,415,000	4,210,000
		111,757,205,298	108,609,765,681
Total Assets		658,848,697,785	649,632,623,852
Fund and Liabilities			
Equities and Retained earnings:			
GOB Fund	19	454,800,899,778	433,910,833,493
PBS Reserve Fund	20	23,702,027,053	12,726,513,305
Donated Capital	21	152,726,069	152,726,069
Retained Earnings	22	19,648,446,251	52,056,104,600
RPCL Equity Fund		5,490,000,000	-
DSL Reserve Fund		3,000,000,000	-
Revolving Fund		2,000,000,000	-
Unrealized Gain on ICB Islami Bank		3,082,800	1,908,400
		508,797,181,951	498,848,085,866
Non-current Liabilities:			
Government Loan & Kinds	23	1,983,892,716	1,988,892,716
Long Term Foreign Loans	24	111,971,868,939	112,566,284,931
Other Loans	26	2,571,427,673	2,571,427,673
		116,527,189,328	117,126,605,320



Particulars	Notes	Amount in Tk.	
		30.06.2022	30.06.2021
Current Liabilities:			
Foreign and GOB loan - Current	27	2,327,468,000	2,352,080,000
Accounts Payable	28	230,696,627	115,338,917
Security Deposits & Retention Money	30	3,427,978,457	4,486,261,931
Miscellaneous Current and Accrued Liabilities	31	3,811,861,275	16,101,251,869
Other Payables	32	22,497,142,976	7,590,228,091
Provision for income tax	33	1,187,613,541	2,875,352,360
Deferred Tax Liability	54	41,565,629	137,419,498
		33,524,326,507	33,657,932,665
Total Liabilities		658,848,697,785	649,632,623,852
Off Balance Sheet Item			
Claim from Sadharan Bima Corporation - Contingent Assets	34	47,157,232	47,157,232

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


 Director (Accounts)
 (Saddam Hossain)
 Director, Accounts
 BREB, Dhaka.

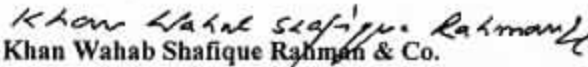

 Controller (Finance and Accounts)
 (Md. Nozmul Hoque)
 Controller (Fin. & Accts.)
 BREB, Dhaka.


 Member (Finance)
 (Dipankar Biswas)
 (Joint Secretary)
 Member (Finance), BREB.

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

Place: Dhaka

Dated: 28 NOV 2022


 Khan Wahab Shafique Rahman & Co.
 Chartered Accountants
 Firm's Registration No.: 11970 E. P.
 Signed by: Md. Abu Sina FCA
 Senior Partner
 Enrollment No.: 619
 DVC: 2211280619AS340310



Bangladesh Rural Electrification Board (BREB)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2022

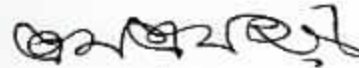
Particulars	Notes	Amount in Taka	
		2021-2022	2020-2021
A. Revenue			
Interest on Loan to Employees	35	31,112,542	36,070,588
Interest on Loan to PBS	36	5,463,161,730	8,688,319,468
Dividend received from RPCL		277,168,300	277,168,300
Interest on Bank Deposit	37	2,546,222,230	464,766,804
Equipment Rental	38	12,481,302	28,153,038
Other Non-operating Revenue	39	101,405,368	96,850,426
Total Revenue		8,431,551,472	9,591,328,623
B. Operating Expenses			
Pay & Allowances	40	820,277,974	764,720,480
Employee's Welfare Expenses	41	776,685,079	726,989,958
Employees' Welfare Outsourcing	42	36,182,303	38,494,135
Employees Welfare-Honorarium & Rewards		8,500,053	7,146,640
Utility Expense	43	24,036,004	22,503,521
Fuel and Lubricants Expense	44	30,999,325	30,735,398
Repair & Maintenance Expense	45	40,143,326	37,109,407
Depreciation	46	221,840,700	158,049,695
Legal and Professional fees	47	8,380,306	5,319,110
Travelling & Daily Allowance Expense	48	33,929,158	29,019,947
Postage, Telegram & Telephone Expense	49	4,169,904	3,579,667
Office Expenses	50	22,959,229	23,734,843
Entertainment Expenses		3,756,135	2,724,724
Insurance Premium (Transport Insurance)		17,831,217	13,376,999
Training Expenses		20,008,144	18,279,137
Publicity and Advertisement		10,488,886	11,697,665
Electricity week and Other Govt. program		17,454,888	1,714,955
BREB Automation Expenses		3,636,748	2,332,032
Bank Charge		1,998,082	1,995,347
BREB VAT Expenses		319,705	930,514
APA Bonus		52,610,647	45,086,763
Employee Recruitment Expense		22,413,553	9,668,154
Donation to BPMI		15,000,000	10,000,000
Other Expenses	51	45,064,045	26,889,555
Total operating Expenses		2,238,685,412	1,992,098,644
C. Operating margin before interest Tax (A-B)		6,192,866,061	7,599,229,979




Particulars	Notes	Amount in Taka	
		2021-2022	2020-2021
D. Interest Expenses	52	1,244,800,227	1,407,314,710
E. Net Income Before Tax (C-D)		4,948,065,833	6,191,915,269
F. Income Tax Expenses (2016-2017, 2017-2018, 2021-2022)	53	3,115,073,599	4,989,978,630
G. Deferred Tax Expense/(Income) On Historical Cost Assets	54	(95,853,869)	137,419,498
H. Net Income After Tax (E-G)		1,928,846,103	1,064,517,140
I. Add-Other Comprehensive Expense			
J. Other Comprehensive Income			
Unrealized Gain on ICB Islami Bank		1,174,400	1,908,400
K.. Total Comprehensive Income (H+I)		1,930,020,503	1,066,425,540

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


Director (Accounts)
(Saddam Hossain)
Director, Accounts
BREB, Dhaka.

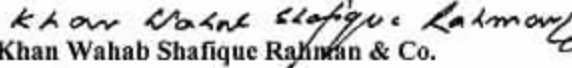

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(Md. Nozmul Hoque)
Controller (Fin. & Accts.)
BREB, Dhaka.


Member (Finance)
(Dipankar Biswas)
(Joint Secretary)
Member (Finance), BREB.

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

Place: Dhaka

Dated: 28 NOV 2022


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Firm's Registration No.: 11970 E. P.
Signed by: Md. Abu Sina FCA
Senior Partner
Enrollment No.: 619
DVC: 2211280619AS340310



Bangladesh Rural Electrification Board (BREB)
Statement of Change in Equity
For the year ended 30 June 2022

Particulars	GOB Fund							Unrealized Gain/(Loss)	Total	
	Equity-GOB	Government Capital Grant	Reserve for PBS Fund	Donated Capital	Retained Earnings	HRCL Equity Fund	DSL Reserve Fund			Revolving Fund
Balance as at 01 July 2021	357,235,753,995	76,675,079,498	12,726,513,305	152,726,069	52,056,104,600	-	-	-	1,908,400	498,848,085,867
Received during the year	20,833,437,760	58,281,000	11,979,252,210	-	-	-	-	-	-	32,870,970,970
Adjustment/ Refund	(1,652,475)	-	(1,003,738,462)	-	-	-	-	-	-	(1,005,390,937)
Net Income After Tax	-	-	-	-	1,928,846,103	-	-	-	-	1,928,846,103
Fund Transfer to the Government	-	-	-	-	(5,000,000,000)	-	-	-	-	(5,000,000,000)
Fund Transfer to HRCL Equity Fund	-	-	-	-	(5,490,000,000)	5,490,000,000	-	-	-	-
Fund Transfer to DSL Reserve Fund	-	-	-	-	(3,000,000,000)	-	3,000,000,000	-	-	-
Fund Transfer to Revolving Fund	-	-	-	-	(2,000,000,000)	-	-	2,000,000,000	-	-
Fund Transfer to Fund for Procurement of O & M Material for the PBS	-	-	-	-	(3,000,000,000)	-	-	-	-	(3,000,000,000)
Fund Transfer to Finance to BREB Project Own Fund Investment	-	-	-	-	(3,000,000,000)	-	-	-	-	(3,000,000,000)
Unrealized Gain on ICB (Islami Bank)	-	-	-	-	(15,846,504,452)	-	-	-	1,174,400	(15,846,504,452)
Balance as at 30 June 2022	378,067,539,280	76,733,360,498	23,702,027,053	152,726,069	19,648,446,251	5,490,000,000	3,000,000,000	2,000,000,000	3,082,800	508,797,181,951
Particulars	GOB Fund							Unrealized Gain/(Loss)	Total	
	Equity-GOB	Government Capital Grant	Reserve for PBS Fund	Donated Capital	Retained Earnings					
Balance as at 01 July 2021	322,643,393,007	76,485,343,404	8,846,648,913	483,991,048	50,991,587,459	-	-	-	459,450,963,831	
Received during the year	36,837,423,898	405,283,032	7,507,093,305	181,011,085	-	-	-	-	44,930,811,230	
Adjustment/ Refund	2,345,062,910	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	1,908,400
Balance as at 30 June 2021	357,235,753,995	76,675,079,498	12,726,513,305	152,726,069	52,056,104,600	-	-	-	1,908,400	498,848,085,867

(Signature)
Director (Accounts)
(Saddam Hossain)
Director, Accounts
BREB, Dhaka.

(Signature)
Controller (Finance and Accounts)
(Md. Nozmul Hoque)
Controller (Fin. & Accts.)
BREB, Dhaka.

(Signature)
(Dipankar Biswas)
(Joint Secretary)
Signed in terms of our Memorandum of Understanding with BREB.




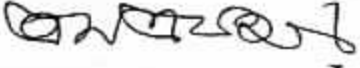
(Signature)
Khan Wahab Shaheedurrahman & Co.
Chartered Accountants
Firm's Registration No: 11970 E. P.
Signed by: Md. Abu Sima FCA
Senior Partner
Enrollment No: 619
DVC: 2211280619A53405

Place: Dhaka
Date: **28 NOV 2022**

Bangladesh Rural Electrification Board (BREB)
Statement of Cash Flows
For the year ended 30 June 2022

Particulars	Notes	Amount in Taka	
		2021-2022	2020-2021
A. Cash flow from operating activities			
Cash receipts from PBS & others	55	1,753,804,184	12,054,496,431
Cash Paid to Suppliers and Others	56	316,634,674	(8,138,237,914)
Cash Generated from Operations		2,070,438,858	3,916,258,517
Income Taxes Paid		(4,802,812,418)	(2,114,626,270)
Interest paid	57	(1,244,800,227)	-
Net cash inflow/outflow from operating activities		(3,977,173,787)	1,801,632,247
B. Cash flow from investing activities			
Long term loan to PBS	58	(7,323,667,661)	(69,405,015,327)
Investment in FDR		(3,525,847,084)	(12,455,496,494)
Investment in financially unsound PBS		95,434,245	33,338,411
Direct Investment to PBS		(2,000,000,000)	-
Plant Materials and Operating Supplies		-	10,197,033,700
Purchase of Property, Plant & Equipment		(228,390,918)	(1,080,800,669)
Capital work-in-progress		6,467,789,446	23,554,352,024
Investment in Shares		(2,491,174,400)	-
Project Investment		2,715,381,356	(2,689,997,226)
Short Term Loan		-	38,618,086
Net cash inflow/outflow from investing activities		(6,290,475,016)	(51,807,967,495)
C. Cash flow from financial activities			
Equity - GOB		20,831,785,285	34,592,360,988
Payment to GOB		(5,000,000,000)	-
RPCL Equity Fund		(5,490,000,000)	-
DSL Reserve Fund		(3,000,000,000)	-
Revolving Fund		(2,000,000,000)	-
Fund Transfer to Fund for Procurement of O & M Material for the PBS		(3,000,000,000)	-
Fund Transfer to Finance to BREB Project Own Fund Investment		(15,846,504,452)	-
Government Capital Grants		58,281,000	189,736,094
Government loan		(5,000,000)	(5,000,000)
Long term foreign loan		(594,415,992)	6,074,449,284
PBS Reserve Fund		10,975,513,748	3,879,864,392
Donated Capital		-	(343,077,310)
RPCL Investment Fund		5,490,000,000	-
DSL Reserve Fund		3,000,000,000	-
Revolving Fund		2,000,000,000	-
Interest paid on loan	57	-	(848,601,000)
Net cash inflow/outflow from financial activities		7,419,659,589	43,539,732,448
Net increase/(decrease) in cash and cash equivalent (A+B+C)		(2,847,989,214)	(6,466,602,800)
Opening cash and cash equivalent*		4,897,035,659	11,363,638,460
Unrealised Gain on ICB Islami Bank Ltd		1,174,400	-
Closing cash and cash equivalent		2,050,220,844	4,897,035,659
*Break up of closing cash and cash equivalent:			
Cash at Bank		2,045,805,844	4,892,825,659
Imprest fund		4,415,000	4,210,000
		2,050,220,844	4,897,035,659


Director (Accounts)
(Saddam Hossain)
Director, Accounts
BREB, Dhaka.


Controller (Finance and Accounts)
(Md. Nozmul Hoque)
Controller (Fin. & Accts.)
BREB, Dhaka.


Member (Finance)
(Dipankar Biswas)
(Joint Secretary)
Member (Finance), BREB.



Bangladesh Rural Electrification Board (BREB)

Notes to the Financial Statements

As at and for the year ended 30 June 2022

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 2022. 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 Property, Plant & Equipment

Fixed assets 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:

Sl No.	Asset group	Annual depreciation rate
1	Structure and Improvements	2%
2	Office Furniture & Fixtures	
	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	Transportation equipment	
	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	Test equipment	10%
5	Tools, Garage equipment	10%
6	Test equipment	12%
7	Laboratory equipment	12%
8	Power operated equipment	15%
9	Communications equipment	10%
10	Misc. equipment	16%
11	Other tangible property	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) 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

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. Assistances.

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

BREB 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 assets 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 2021 to 30 June 2022.



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.
Md. Selim Uddin	Chairman	N/A
Dipankar Biswas	Member (Finance)	N/A
Md. Hasan Maruf	Member (Administration)	N/A
Debasish Chakrabarti	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. Amirul Islam	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 (DSLCL) Statement is shown in Annexure-E.

2.21 Financial Analysis

Financial analysis is shown as ratio analysis in Annexure-F



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
3. Property, Plant & Equipment (Details Annexure -A)		
Opening Balance at cost	4,219,890,248	3,244,085,814
Add: Addition during the year	228,390,918	1,080,800,669
Less: Sale/Adjustment during the year	25,166,579	104,996,236
	<u>4,423,114,587</u>	<u>4,219,890,248</u>
Less: Accumulated Depreciation	1,817,500,579	1,620,826,458
Closing Balance	<u><u>2,605,614,008</u></u>	<u><u>2,599,063,790</u></u>
Details are shown in Annexure-A		
4. Capital Work-in-Progress		
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 PBSs:		
Capital work-in-progress - BREB (Note: 4.1)	-	120,964,408
Capital work-in-progress - PBS (Note: 4.2)	2,386,049,777	8,732,874,815
Closing Balance	<u><u>2,386,049,777</u></u>	<u><u>8,853,839,223</u></u>
4.1 Capital work-in-progress - BREB		
Opening Balance	120,964,408	443,896,660
Add: Addition during the year	-	535,001,402
	<u>120,964,408</u>	<u>978,898,062</u>
Less: Adjustment during the year	120,964,408	857,933,654
Closing Balance	<u><u>-</u></u>	<u><u>120,964,408</u></u>
4.2 Capital Work-in-Progress -PBS		
Pre-Construction WIP- Land Acquisition (Note: 4.2.1)	-	4,750,485
Civil Construction (Note: 4.2.2)	308,511,204	879,963,976
Line Construction (Note: 4.2.3)	2,060,805,573	7,828,232,354
Engineering and Supervision (Note: 4.2.4)	16,733,000	19,928,000
Closing Balance	<u><u>2,386,049,777</u></u>	<u><u>8,732,874,815</u></u>
4.2.1 Pre-Construction WIP- Land Acquisition		
Opening balance	4,750,485	49,827,108
Add: Addition during the year	-	207,615,537
	<u>4,750,485</u>	<u>257,442,644</u>
Less: Adjustment during the year	4,750,485	252,692,160
Closing Balance	<u><u>-</u></u>	<u><u>4,750,485</u></u>
4.2.2 Civil Construction		
Opening balance	879,963,976	1,533,207,021
Add: Prior Year Adjustment	-	6,456,321
Add: Addition during the year	2,761,326,475	2,799,971,954
	<u>3,641,290,451</u>	<u>4,339,635,296</u>
Less: Adjustment during the year	3,332,779,247	3,459,671,320
Closing Balance	<u><u>308,511,204</u></u>	<u><u>879,963,976</u></u>
4.2.3 Line Construction		
Opening balance	7,828,232,354	30,350,091,876
Less: Prior Year Adjustment	-	(6,456,321)
Add: Addition during the year	12,170,872,082	16,388,372,656
	<u>19,999,104,437</u>	<u>46,732,008,211</u>
Less: Adjustment during the year	17,938,298,863	38,903,775,857
Closing Balance	<u><u>2,060,805,573</u></u>	<u><u>7,828,232,354</u></u>



Particulars	Amount in Tk.			
	As at 30 June 2022	As at 30 June 2021		
4.2.4 Engineering and Supervision				
Opening balance	19,928,000	31,168,583		
Add: Addition during the year	246,839,980	494,452,462		
	<u>266,767,980</u>	<u>525,621,045</u>		
Less: Adjustment during the year	250,034,980	505,693,045		
Closing Balance	<u>16,733,000</u>	<u>19,928,000</u>		
5. Long Term Loan to PBS				
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	489,676,526,959	416,490,129,462		
Add: Disbursed during the year	33,802,269,653	87,078,598,577		
	<u>523,478,796,612</u>	<u>503,568,728,039</u>		
Less: Adjustments/Realized during the year	26,478,601,992	13,892,201,080		
	<u>497,000,194,620</u>	<u>489,676,526,959</u>		
(Details are shown in Annexure -B)				
6. Investment in Other Entities & Shares				
Investment in share Rural Power Company Limited (Note: 6.1)	7,629,846,692	5,139,846,692		
Investment in share of ICB Islamic Bank Limited (Note: 6.2)	7,193,200	6,018,800		
Closing Balance	<u>7,637,039,892</u>	<u>5,145,865,492</u>		
6.1 Investment in Rural Power Company Limited				
Opening Balance	5,139,846,692	5,139,846,692		
Add: Addition during the year	2,490,000,000	-		
	<u>7,629,846,692</u>	<u>5,139,846,692</u>		
Less: Adjustment during the year	-	-		
Closing Balance	<u>7,629,846,692</u>	<u>5,139,846,692</u>		
Disclosers of Ordinary Share				
Year	No. of shares	Face value per	Face value in Taka	Face value in Taka
Purchase of ordinary shares				
1998	855,420	500	427,710,000	427,710,000
Allotment Share				
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
Sub Total	947,862		1,245,289,504	1,245,289,504
Transfer of Share from PBS				
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
Sub Total	2,236,420		2,715,013,880	2,715,013,880
Bonus Share				
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



Particulars			Amount in Tk.	
			As at 30 June 2022	As at 30 June 2021
2011	204,249	500	102,124,500	102,124,500
2012	112,337	500	56,168,500	56,168,500
Sub Total	1,503,664		751,832,000	751,832,000
Total received shares	5,543,366		5,139,845,384	5,139,845,384
Add: Share money deposit			1,308	1,308
Total Investment in Shares			5,139,846,692	5,139,846,692

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.

6.2 Investment in Shares of ICB Islami Bank Ltd.

Cost value

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	-	-
Total cost value	20,537,320	20,537,320
Impairment of Investment under fair value measurement		
Opening Balance	6,018,800	13,344,120
Impairment of investment during the year	1,174,400	3,082,800
Adjustment of unrealized gain/(loss)	-	-
Total impairment of Investment	7,193,200	16,426,920
Closing Fair value/ Market value	7,193,200	6,018,800

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	4.90	7,193,200
Total	1,468,000		20,537,320		7,193,200

7. Project Investment

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

Pre-Payment e-Metering in Dhaka Division	-	11,352,578
REE- SDP & ID (Note:7.1)	-	16,329,252
SPPAI	-	267,138
OAE & UES	-	2,687,432,388
100% DNE:DMCS (Note:7.2)	-	-
100% DNE:RRKB (Note:7.3)	-	-
MCEP:KD (Note:7.4)	-	-
Closing Balance	-	2,715,381,356
7.1 REE- SDP & ID		
Opening balance	16,329,252	14,031,552
Add: Addition during the year	-	2,297,700
	16,329,252	16,329,252
Less: Adjustment during the year	16,329,252	-
Closing Balance	-	16,329,252
7.2 100% DNE:DMCS		
Opening balance	-	-
Add: Addition during the year	518,700,000	-
	518,700,000	-
Less: Adjustment during the year	518,700,000	-
Closing Balance	-	-



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
7.3 100% DNE:RRKB		
Opening balance	-	-
Add: Addition during the year	538,615,000	-
	<u>538,615,000</u>	-
Less: Adjustment during the year	538,615,000	-
Closing Balance	<u>-</u>	<u>-</u>
7.4 MCEP:KD		
Opening balance	-	-
Add: Addition during the year	116,590,000	-
	<u>116,590,000</u>	-
Less: Adjustment during the year	116,590,000	-
Closing Balance	<u>-</u>	<u>-</u>
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)	6,396,420,844	21,995,164,596
Other Special fund (Note: 8.2)	23,302,394,167	5,562,452,331
Depreciation fund (Note: 8.3)	1,960,933,000	1,353,238,500
Potuakhali 1320M.W Power Plant (RPCL)	3,750,000,000	2,973,045,500
	<u>35,409,748,012</u>	<u>31,883,900,927</u>
Investment in financially unsound PBS	52,846,178	148,280,423
Closing Balance	<u>35,462,594,190</u>	<u>32,032,181,351</u>
8.1 BREB Own Fund		
Opening balance	21,995,164,596	13,727,280,759
Add: Addition during the year	22,754,054,244	20,257,297,755
	<u>44,749,218,840</u>	<u>33,984,578,514</u>
Less: Adjustment during the year	38,352,797,995	11,989,413,918
Closing Balance	<u>6,396,420,844</u>	<u>21,995,164,596</u>
8.2 Other Special Fund		
Contractors Security Deposit (Note: 8.2.1)	4,102,394,167	3,455,375,000
Substation insurance fund (Note: 8.2.2)	1,100,000,000	1,007,635,287
Investment in financially unsound PBSs (Note: 8.2.3)	-	-
Share risk pool Insurance fund (Note: 8.2.4)	-	-
PBS O & M Fund (Note: 8.2.5)	3,000,000,000	949,442,044
Deposit Work Fund (Note: 8.2.6)	100,000,000	150,000,000
BREB Project Investment Fund	<u>12,000,000,000</u>	
DSL Reserve Fund	3,000,000,000	
Closing Balance	<u>23,302,394,167</u>	<u>5,562,452,331</u>
8.2.1 Contractors Security Deposit		
Opening balance	3,455,375,000	175,458,802
Add: Addition during the year	1,852,394,167	4,280,000,000
	<u>5,307,769,167</u>	<u>4,455,458,802</u>
Less: Adjustment during the year	1,205,375,000	1,000,083,802
Closing Balance	<u>4,102,394,167</u>	<u>3,455,375,000</u>



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
8.2.2 Substation Insurance Fund		
Opening balance	1,007,635,287	374,837,093
Add: Addition during the year	730,000,000	1,005,512,119
	<u>1,737,635,287</u>	<u>1,380,349,213</u>
Less: Adjustment during the year	637,635,287	372,713,926
Closing Balance	<u>1,100,000,000</u>	<u>1,007,635,287</u>
8.2.3 Investment in financially unsound PBSs		
Opening balance	-	490,689,173
Add: Addition during the year	-	290,000,000
	-	<u>780,689,173</u>
Less: Adjustment during the year	-	780,689,173
Closing Balance	<u>-</u>	<u>-</u>
8.2.4 Share risk pool Insurance fund		
Opening balance	-	65,512,120
Add: Addition during the year	-	430,000,000
	-	<u>495,512,120</u>
Less: Adjustment during the year	-	495,512,120
Closing Balance	<u>-</u>	<u>-</u>
8.2.5 PBS O & M Fund		
Opening balance	949,442,044	309,442,044
Add: Addition during the year	3,000,000,000	640,000,000
	<u>3,949,442,044</u>	<u>949,442,044</u>
Less: Adjustment during the year	949,442,044	-
Closing Balance	<u>3,000,000,000</u>	<u>949,442,044</u>
8.2.6 Deposit Work Fund		
Opening balance	150,000,000	-
Add: Addition during the year	180,000,000.00	150,000,000
	<u>330,000,000</u>	<u>150,000,000</u>
Less: Adjustment during the year	230,000,000.00	-
Closing Balance	<u>100,000,000</u>	<u>150,000,000</u>
8.3 Depreciation Fund		
Opening balance	1,353,238,500	1,274,741,821
Add: Addition during the year	1,330,000,000	1,710,000,000
	<u>2,683,238,500</u>	<u>2,984,741,821</u>
Less: Adjustment during the year	722,305,500	1,631,503,322
Closing Balance	<u>1,960,933,000</u>	<u>1,353,238,500</u>
9. Short Term Loan		
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
Add: Addition during the year	504,865,527	116,906,749
	<u>504,865,527</u>	<u>155,524,835</u>
Less: Adjustment during the year	386,206,978	155,524,835
Closing Balance	<u>118,658,549</u>	<u>-</u>

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 2022	As at 30 June 2021
10. Loan and Advances to Employees		
House Building Loan to Employees		
Opening Balance	519,385,479	559,693,276
Add: Disbursed during the year	2,040,271	60,044,267
	<u>521,425,750</u>	<u>619,737,543</u>
Less: Realized during the year	86,462,492	100,352,064
	<u>434,963,258</u>	<u>519,385,479</u>
Advance against:		
Salary	1,695,460	-
Purchase (Goods)	6,045	-
	<u>1,701,505</u>	<u>-</u>
Closing Balance	<u>436,664,763</u>	<u>519,385,479</u>
11. L/C Margin- Deposit		
Opening Balance	-	15,399,739
Add: Addition during year	-	-
	-	<u>15,399,739</u>
Less: Adjustment during the year	-	15,399,739
Closing Balance	-	<u>-</u>
12. Plant Materials and Operating Supplies		
Values of stock of plant materials and operating supplies as per financial ledger of BREB are as follows:		
Material and supplies (Note: 12.1)	12,335,009,964	13,377,073,339
Sub-Station Materials (Note: 12.2)	330,366,826	257,652,585
Material and supplies -O & M for PBS (Note: 12.3)	1,292,835,705	237,392,779
	<u>13,958,212,494</u>	<u>13,872,118,703</u>
Less: Undistributed Store expenses	-	-
Closing Balance	<u>13,958,212,494</u>	<u>13,872,118,703</u>
Note: Plant materials and operating supplies valued and taken up by the management of the board.		
12.1 Material and supplies		
Opening Balance	13,377,073,340	21,365,019,768
Addition Balance during the year	15,125,715,668	39,359,059,693
	<u>28,502,789,008</u>	<u>60,724,079,461</u>
Less: Adjustment during the year	16,167,779,044	47,347,006,120
Closing Balance	<u>12,335,009,964</u>	<u>13,377,073,340</u>
12.2 Sub-Station Materials		
Opening Balance	257,652,585	173,111,975
Addition Balance during the year	892,797,483	168,567,905
	<u>1,150,450,068</u>	<u>341,679,880</u>
Less: Adjustment during the year	820,083,242	84,027,295
Closing Balance	<u>330,366,826</u>	<u>257,652,585</u>
12.3 Material and supplies -O & M for PBS		
Opening Balance	237,392,779	505,022,627
Addition Balance during the year	5,868,520,835	16,571,200
	<u>6,105,913,614</u>	<u>521,593,827</u>
Less: Adjustment during the year	4,813,077,909	284,201,048
Closing Balance	<u>1,292,835,705</u>	<u>237,392,779</u>



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
13. Store in Transit		
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.		
Phase-wise breakup of the amount is as follows:		
Rural Elec. Expand. Chittagong-Sylhet Division Program-1	42,798,581	42,798,581
URIDS : DMCS	104,749,579	104,749,579
URIDS : RRGB	62,222,924	62,222,924
UREDS : DCSD	26,034,988	26,034,988
Closing Balance	235,806,073	235,806,073
14. Miscellaneous Current Assets		
Contractors	766,540,716	587,317,631
Supplies of materials (Note: 14.1)	91,343,100	35,448,517
Other Expenses (Project Exp.)	-	1,682,677
Preliminary survey and investigation (Environment Certificate)	-	42,299
Closing Balance	857,883,816	624,491,123
14.1 Supplies of Materials		
Materials Supplies- Material Sec.	20,448,517	20,448,517
Materials Supplies- External bill	70,894,583	15,000,000
Closing Balance	91,343,100	35,448,517
15. Advances and Prepayments		
Ansar honorarium	1,266,492	3,128,415
Supplier's	76,678,986	15,940,301
Advance income Tax(15.01)	203,046,271	1,305,862,114
Customs duty and VAT	296,217,527	283,424,938
Mobilization	64,425,052	73,612,732
Legal expenses	5,858,800	4,441,800
Closing Balance	647,493,128	1,686,410,299
15.01 Advance income Tax		
Opening Balance	1,305,862,114	1,253,791,703
Add: Deducted at Source /Paid during the year	203,046,271	449,535,545
	1,508,908,385	1,703,327,248
Less: Adjustment made during the year :		
For the FY 2015-16 as per assessment order	-	205,461,987
For the FY 2016-17 as per assessment order	95,139,427	-
For the FY 2017-18 as per assessment order	405,188,765	-
For the FY 2018-19 as per assessment order	355,998,377	-
For the FY 2019-20 as per assessment order	-	192,003,147
For the FY 2020-21 as per assessment order	449,535,545	-
	203,046,271	1,305,862,114
16. Other Receivables		
Receivable from PBS (Note: 16.1)	92,391,881,376	86,520,649,754
Interest on loan to employee (Note: 16.2)	260,368,988	253,456,589
Receivable from other utility agency	-	412,000
Interest receivable from BREB Own Fund (FDR)	246,363,073.00	-
Interest receivable from Contractors Security Deposit Fund FDR	42,001,986	-
Interest receivable from PBS Substation Insurance Fund FDR	15,362,644	-



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
Interest receivable from Depreciation Fund FDR	56,352,455	
Interest receivable from PBS O & M Fund FDR	66,716,959	
Interest receivable from potuakhali 1320 MW Power Plant Fund FDR	89,732,137	
Interest receivable from Deposit Work Fund FDR	885,781	
Interest receivable from BREB Project Investment Fund FDR	199,853,055	
Interest receivable from DSL Reserve Fund FDR	82,747,178	
Closing Balance	93,452,265,631	86,774,518,343

16.1 Receivable from PBS

Matured long term loan-Principal (Note: 16.1.1)	77,865,723,919	70,644,720,840
Matured interest on long term loan (Note: 16.1.2)	14,526,157,457	15,875,928,914
Closing Balance	92,391,881,376	86,520,649,754

16.1.1 Matured Long Term Loan-Principal

Opening Balance	70,644,720,840	63,493,483,151
Add: Addition during year	13,997,779,289	10,989,340,362
	84,642,500,129	74,482,823,513
Less: Adjustment/realize during the year	6,776,776,210	3,838,102,674
Closing Balance	77,865,723,919	70,644,720,840

16.1.2 Matured Interest on Long Term Loan

Opening Balance	15,875,928,914	18,472,115,550
Add: Addition during year	10,968,300,152	8,423,225,452
	26,844,229,066	26,895,341,001
Less: Adjustment/realize during the year	12,318,071,609	11,019,412,087
Closing Balance	14,526,157,457	15,875,928,914

16.2 Interest on Loan to Employee

Opening Balance	253,066,935	246,977,748
Add: Prior Year Adjustment	389,654	-
Add: Addition during year	33,387,482	38,635,983
	286,844,072	285,613,731
Less: Adjustment during the year	26,475,084	32,546,796
Closing Balance	260,368,988	253,066,935

17. Cash at Bank

	BREB	Project		
BREB Revenue Exp. Fund	29,017,634	-	29,017,634	36,401,765
BREB Own Fund	299,304,083	750,139,420	1,049,443,503	2,700,608,142
BREB Other Fund (Note 17.01)	284,268,958	-	284,268,958	1,212,891,490
BREB Security deposit Fund	-	593,489,250	593,489,250	423,669,308
PBS Cross Subsidy Fund	54,049,101	-	54,049,101	2,652,746
BREB Depreciation Fund	23,882,762	-	23,882,762	371,965,386
Potuakhali 1320M.W Power Plant Fund (RPCL)	11,654,635	-	11,654,635	144,636,822
Closing Balance	702,177,174	1,343,628,670	2,045,805,844	4,892,825,659

17.01 BREB Other Fund

BREB Security Deposit Fund	242,111,944	1,124,753,104
PBS O&M Material Fund	14,712,596	4,602,236
PBS substaion Insurance fund	24,072,678	79,522,732
Asrayoan Project Fund	5,812	8,184
PBS Deposit work fund	3,365,929	4,005,233
	284,268,958	1,212,891,490



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
18. Imprest Fund		
Funds lying with different directorates of BREB and Executive Engineers as imprest fund respectively are shown below:		
Imprest cash with various directorates of BREB	4,415,000	4,210,000
	4,415,000	4,210,000
19. GOB Fund		
Equity-GOB (Note:19.1)	378,067,539,280	357,235,753,995
Government Capital Grant	76,733,360,498	76,675,079,498
Closing Balance	454,800,899,778	433,910,833,493
Details of Government capital grant are shown in Annexure-D		
19.1 Equity-GOB		
Opening Balance	357,235,753,995	322,643,393,007
Add: Received in Cash during the year	20,833,437,760	36,837,423,898
	378,069,191,755	359,480,816,905
Less: Adjustment/Return to GOB	1,652,475	2,245,062,910
Closing Balance	378,067,539,280	357,235,753,995
Project wise break-up of equity of Government:		
Name of the project:		
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 RRDP-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
UREDS (DCSD)	1,931,044,226	1,931,044,226
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	78,964,209,841	76,517,660,401
TAPP	65,813,075	65,813,075
URIDS Project (RRKB)	5,597,697,216	5,597,697,216
URIDS Project (DMCS)	5,370,929,985	5,370,929,985
PPM- Phase-1	824,199,359	824,199,359
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	12,855,016,926
100% DNE (RRKB)	59,769,799,105	50,749,799,105
100% DNE (DMCS)	63,706,579,812	54,357,281,727
SPPAI	56,461,955	40,524,194
TESIRII	4,903,357	4,903,357
EAP	22,263,666	22,263,666
	378,067,539,280	357,235,753,995
20. PBS Reserve Fund		
Liquidated damage (foreign supplies)	1,291,327,098	893,437,788
Liquidated damage (local supplies)	5,627,411,215	4,896,413,800
Demerage	192,866,650	178,810,099
Foreign supplies penalty	292,410,075	288,273,735
Local supplies penalty	244,952,679	222,409,843



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
Contractors penalty	296,265,750	191,686,040
Penalty for carrying contractors	4,437,064	4,495,505
Interest on Deposit / Return from special fund	21,538,993	22,075,126
Penalty for short material	721,074,504	694,237,135
Penalty for short material (carrying)	5,272,122	5,274,988
PG, Bank Guaranty forfeited	521,477,799	502,145,445
Dividend receive	769,951,884	769,951,884
Aid to construction	314,854,292	463,071,066
Moratorium Capitalized	8,449,513,126	657,440,465
Others	4,948,673,801	2,936,790,386
	23,702,027,053	12,726,513,305

21. 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	152,726,069	483,991,048
Add: Addition during year	-	181,011,085
	152,726,069	665,002,133
Less: Adjustment during the year	-	512,276,064
Closing Balance	152,726,069	152,726,069

22. Retained Earnings

Opening Balance	52,056,104,600	50,991,587,459
Add: Net Margin during the year	4,948,065,833	6,191,915,269
	57,004,170,433	57,183,502,728
Less: Fund Transfer to the Government	5,000,000,000	-
Less: Fund Transfer to RPCL Equity Fund	5,490,000,000	-
Less: Fund Transfer to DSL Reserve Fund	3,000,000,000	-
Less: Fund Transfer to Revolving Fund	2,000,000,000	-
Less: Fund Transfer to Fund for Procurement of O & M Material for the PBS	3,000,000,000	-
Less: Fund Transfer to Finance to BREB Project Own Fund Investment	15,846,504,452	-
Less: Income Tax Expenses	3,115,073,599	4,989,978,630
Add: Deferred Tax Income	95,853,869	137,419,498
Closing Balance	19,648,446,251	52,056,104,600

Retained earnings comprise the balance of tk. 19,648,446,251 which includes the amount of tk. 14526157457 as a accrued Interest.

23. Government Loan & Kinds

These represent the liabilities to the Government of Bangladesh at 30 June 2022 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 23.1)	47,500,000	52,500,000
Closing Balance	1,983,892,716	1,988,892,716

23.1 Cash Loan

Opening balance	52,500,000	57,500,000
Add: Prior year adjustment	-	-
Corrected opening balance	52,500,000	57,500,000
Less: Current maturity	5,000,000	5,000,000
Closing Balance	47,500,000	52,500,000

24. Long Term Foreign Loans

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 Assistance (DPA) (Note: 24.1)	79,211,004,002	79,838,552,098
Reimbursable Project Assistance (RPA) (Note: 24.2)	35,083,332,937	35,074,812,834



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
Less: Foreign Loan - Current (Note: 24.3)	114,294,336,939	114,913,364,931
Total (Details are shown in Annexure -C)	2,322,468,000	2,347,080,000
	111,971,868,939	112,566,284,931

24.1 Direct Project Assistance (DPA)

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	49,204	49,203
ACRE Phase-3B-USAID	112,698,286	158,898,286
ACRE Phase-3B(Ext)-Finland	10,044,291	14,044,291
ACRE Phase-3C-CIDA	88,278,702	131,478,702
ACRE Phase-3C-SFD	(63)	16,620,937
ACRE Phase-3A(Ext)-Japan	113,900,266	149,800,266
ACRE Phase-4A-IDA	877,823,651	1,055,423,651
REB Central Facilities-IDA	369	7,991,369
ACRE Phase-4B-Finland	33,175,601	40,975,601
Cyclone Grant-KSA	21,639,368	27,839,368
ACRE Phase-4C-KFAED	377,201,496	430,901,496
ACRE Phase-4C-IDB	205,953,147.28	231,653,147
ACRE Phase-4C-OPEC	204,585,829.72	230,085,830
ACRE Phase-4C-OECF	560,401,644.48	622,401,644
18 PBS-ADB	103,680,627.82	115,080,628
18 PBS-CIDA	307,567,351.36	358,467,351
18 PBS-OECF JAPAN	166,144,376.94	189,644,377
18 PBS-NORAD	159,591,730.14	186,091,730
15 PBS-Netherland	389,791,086.68	444,791,087
15 PBS-China Barter	212,184,859.08	247,184,859
5000 KM(Ext)-NORAD	80,516,507.00	90,716,507
ACRE Phase-4D-KFAED	181,185,236.10	196,185,236
ACRE Phase-5A-KFAED	220,410,415.90	238,610,416
ACRE Phase-5A-SFD	361,831,334.59	387,731,335
ACRE Phase-5A-IDB	397,478,878.27	433,478,878
ACRE Phase-5A-JBIC	839,025,362.17	896,925,362
ACRE Phase-5A-NORAD	210,464,856.27	239,664,856
ACRE Phase-5B-OPEC	268,529,151.45	287,529,151
ACRE Phase-5B-JBIC	294,773,190.24	316,173,190
ACRE Phase-5B-NORAD	213,429,454.04	228,729,454
DLR-ADB	687,313,369.10	736,113,369
7000 KM(Ext & Int 2nd)-ADB	79,746,138.40	85,246,138
7000 KM(Ext & Int 2nd)-N'land	1,237,493,110.60	1,325,193,111
7000 KM(Ext & Int 2nd)-EDCF	642,565,787.09	686,065,787
12 PBS-ADB	205,317,967.75	219,217,968
18 PBS (2nd phase)-ADB	243,817,265.61	260,417,266
15 PBS (2nd phase)-ADB	679,581,385.61	727,281,386
SLR-IDA	1,234,497,318.69	1,745,897,319
9 PBS-DFID	2,645,767,529.60	2,786,105,530
67 PBS -DFID	329,545,550.41	346,890,550
10 Lakh Consumer-DFID	404,074,256.34	429,242,256
REB Training Academy-ADB	3,929,520.91	10,064,521
REUP-JICA	9,664,191,144.35	10,084,373,144
BDP-1(IDB)	1,135,217,690.59	1,127,066,471
Horipur 360MW Power Plant-JICA	328,038,195.55	325,659,533
URIDS;DMCS-ADB	17,732,274,094.53	17,602,841,912



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
URIDS;RRKB-ADB	15,414,145,402.08	15,292,347,416
UREDS:DCSD-IDA	8,958,768,729.30	8,603,634,670
PPM- Phase-1	2,196,147,701.83	2,180,022,662
2.5MCCP	7,233,790,396.61	7,181,289,846
SPPAI	423,253,049.15	108,391,956
MCEP-KD	719,151,111.74	-
	79,211,004,002	79,838,552,098

24.2 Reimbursable Project Assistance (RPA)

REB Training Academy-ADH	112,629,590	112,629,590
Rural Elect. & Ren Ener Dev-IDA	739,857,151	734,751,208
URIDS:RRKB-ADB	1,240,922,807	1,240,922,807
SLR-IDA	5,708,931,764	5,708,931,764
UREDS:DCSD-IDA	26,818,282,675	26,818,282,675
TAPP-IDA	462,708,950	459,294,790
Closing Balance	35,083,332,937	35,074,812,834

24.3 Foreign Loan - Current

ACRE Phase-3B-USAID	46,200,000	46,200,000
ACRE Phase-3B(Ext)-Finland	4,000,000	4,000,000
ACRE Phase-3C-CIDA	43,200,000	43,200,000
ACRE Phase-3C-SFD	-	16,621,000
ACRE Phase-3A(Ext)-JAPAN	35,900,000	35,900,000
ACRE Phase-4A-IDA	177,600,000	177,600,000
REB Central Facilities-IDA	-	7,991,000
ACRE Phase-4B-Finland	7,800,000	7,800,000
Cyclone Grant-KSA	6,200,000	6,200,000
ACRE Phase-4C-KFAED	53,700,000	53,700,000
ACRE Phase-4C-IDB-1	25,700,000	25,700,000
ACRE Phase-4C-OPEC-61	25,500,000	25,500,000
ACRE Phase-4C-OECF (JAPAN-P-37)	62,000,000	62,000,000
18 PBS-ADB Credit No. 1356	11,400,000	11,400,000
18 PBS (Ext & Int.) - CIDA	50,900,000	50,900,000
18 PBS (Ext & Int.) - OECF/JBIC	23,500,000	23,500,000
18 PBS (Ext & Int.) - NORAD	26,500,000	26,500,000
15 PBS (Extn. & Int.) - Netherlands	55,000,000	55,000,000
15 PBS (Extn. & Int.) - China Barter	35,000,000	35,000,000
5000 KM(Ext)-NORAD	10,200,000	10,200,000
ACRE Phase-4D-KFAED	15,000,000	15,000,000
ACRE Phase-5A-KFAED	18,200,000	18,200,000
ACRE Phase-5A-SFD	25,900,000	25,900,000
ACRE Phase-5A-IDB	36,000,000	36,000,000
ACRE Phase-5A-JBIC	57,900,000	57,900,000
ACRE Phase-5A-NORAD	29,200,000	29,200,000
ACRE Phase-5B-OPEC	19,000,000	19,000,000
ACRE Phase-5B-JBIC	21,400,000	21,400,000
ACRE Phase-5B-NORAD	15,300,000	15,300,000
DLR-ADB	48,800,000	48,800,000
7000 KM(Ext & Int 2nd)-ADB	5,500,000	5,500,000
7000 KM(Ext & Int 2nd)-Nland	87,700,000	87,700,000
7000 KM(Ext & Int 2nd)-EDCF	43,500,000	43,500,000
12 PBS-ADB	13,900,000	13,900,000
18 PBS (Ext & Int.) - ADB-1884	16,600,000	16,600,000
15 PBS (Extn. & Int.) - ADB	47,700,000	47,700,000
SLR-IDA	511,400,000	511,400,000
9 PBS-DFID	140,338,000	140,338,000



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
67 PBS -DFID	17,345,000	17,345,000
10 Lakh Consumer-DFID	25,168,000	25,168,000
REB Training Academy-ADB	6,135,000	6,135,000
REUP-JICA	420,182,000	420,182,000
	2,322,468,000	2,347,080,000
25. Long Term Liabilities-Employee Benefit Gratuity		
Opening Balance (Note: 25.1)	-	11,812,331
Provision for Gratuity (Note: 25.2)	-	12,190,933
	-	24,003,264
Less: Payment of Gratuity (Note: 25.3)	-	24,003,264
Closing Balance	-	-
Project wise details breakup of Long Term Liabilities- Employee Benefit Gratuity are given below.		
25.1 Opening Balance		
URIDS- DMCS	-	4,283,991
URIDS-RRKB	-	3,220,085
UREDS-DCSD	-	3,532,532
TAPP	-	775,724
	-	11,812,331
25.2 Provision for Gratuity		
URIDS- DMCS	-	806,996
URIDS-RRKB	-	1,308,080
TAPP	-	1,017,048
UREDS-DCSD	-	9,058,809
	-	12,190,933
25.3 Payment of Gratuity		
URIDS- DMCS	-	5,090,986
URIDS-RRKB	-	4,528,165
UREDS-DCSD	-	4,549,580
UREDS-TAPP	-	9,834,533
	-	24,003,264
26. Other Loans		
Long term debt-BPDB	1,489,767,665	1,489,767,665
Long term debt-DESA	1,081,660,008	1,081,660,008
Closing Balance	2,571,427,673	2,571,427,673
27. Foreign and GOB loan - Current		
Foreign loan - Current (Note: 24.3)	2,322,468,000	2,347,080,000
GOB loan (Cash)	5,000,000	5,000,000
Closing Balance	2,327,468,000	2,352,080,000
28. Accounts Payable		
Internal Payable	390,365	390,365
External Payable	25,267,652	10,449,635
Payable to PBS-short materials	119,493,137	20,366,204
1.8 M CCP	-	39,816,088
1.5 M CCP	57,468,348	36,422,421
100%DNE (DMCS)	22,647,749	7,894,204
100%DNE (RRKB)	5,429,376	-
Closing Balance	230,696,627	115,338,917



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
29. TDS and VDS Payable/ (Receivable)		
Opening Balance	-	-
Collected During the year (Note: 29.1)	3,374,679,076	4,104,770,414
	<u>3,374,679,076</u>	<u>4,104,770,414</u>
Paid/ adjusted during the year (Note: 29.2)	3,374,679,076	4,104,770,414
Closing Balance	<u>-</u>	<u>-</u>
29.1 Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) -Collection		
TDS on Supplier	498,737,672	159,202,405
TDS on Contractors	1,510,547,017	1,857,934,514
TDS on Others	6,537,476	6,180,991
VDS on Supplier	298,064,687	149,319,567
VDS on Contractors	1,060,792,224	1,932,132,937
	<u>3,374,679,076</u>	<u>4,104,770,414</u>
29.2 Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) - Paid		
TDS on Supplier	498,737,672	159,202,405
TDS on Contractors	1,510,547,017	1,857,934,514
TDS on Others	6,537,476	6,180,991
VDS on Supplier	298,064,687	149,319,567
VDS on Contractors	1,060,792,224	1,932,132,937
	<u>3,374,679,076</u>	<u>4,104,770,414</u>
30. Security Deposits & Retention Money		
Security deposits (Note: 30.1)	3,082,526,988	4,111,992,607
Retention money (Note: 30.2)	345,451,469	374,269,323
Closing Balance	<u>3,427,978,457</u>	<u>4,486,261,931</u>
30.1 Security Deposits		
The amount of security deposits has been received from contractors against the following:		
Consultant	7,176,517	7,176,517
Contractors	6,145,064	5,695,064
Carrying Contractors	439,576	439,576
Cash deposit (cashier appointment)	50,000	25,000
1.8 M CCP	21,532,220	21,683,669
UREDS (DCSD)	28,050,392	58,639,610
REE-CSDP-2	69,663,633	129,345,034
REE-RRDP-2	23,020,416	81,908,006
REE-KDP-2	3,434,732	36,395,850
REE-BDP-2	306,578	19,892,458
REE-DDP-2	16,671,197	117,640,060
CSS-REP	106,627	7,808,427
1.5 M CCP	547,309,722	888,118,103
REE-SDP & ID	138,887,825	196,871,749
URIDS (DMCS)	139,150,140	241,258,614
URIDS (RRKB)	106,877,105	237,299,428
100% DNE (DMCS)	1,039,183,340	884,149,229
100% DNE(RRKB)	934,521,904	1,177,646,213
	<u>3,082,526,988</u>	<u>4,111,992,607</u>



Particulars	Amount in Tk.	
	As at 30 June 2022	As at 30 June 2021
30.2 Retention Money		
Foreign suppliers URIDS (DMCS, RRKB) ELIB	176,352,496	103,215,406
Local suppliers	169,098,974	271,053,917
Closing Balance	345,451,469	374,269,323
31. Miscellaneous Current and Accrued Liabilities		
Government subsidy	5,812	8,184
Provision for audit fee	298,000	200,000
PBS advance for operating and maintenance of materials	-	17,971,965
BREB Magistrate Court Expenses-Receipts & Payments	19,883	101,672
Others	89,683	89,683
Service charge for O & M materials for the PBS	273,804,794	83,797,314
Sub-Total	274,218,171	102,168,818
Add: Undistributed store expense provision	3,537,643,104	15,999,083,051
Closing Balance	3,811,861,275	16,101,251,869
32. Other Payables		
IBDC	645,167,550	2,136,073,884
PBS substation insurance	891,186,623	705,699,941
Other deferred credits	260,186,188	167,091,499
Deferred Credits	-	19,536,195
Fund Received from PBS (DSL)	409,108,105	333,985,285
Fund for Procurement of O & M Material for the PBS	4,443,048,994	1,506,468,773
Finance to BREB Project Own Fund Investment (Note: 32.1)	15,848,445,516	2,717,322,420
Excess short term loan receive	-	4,050,094
Closing Balance	22,497,142,976	7,590,228,091
32.1. Finance to BREB Project Own Fund		
Opening Balance	2,717,322,420	26,794,578
Addition during the year	13,173,905,000	2,693,988,292
	15,891,227,420	2,720,782,870
Adjusted/ refunded during the year	42,781,904	3,460,450
Closing Balance	15,848,445,516	2,717,322,420
33. Provision for income tax		
Opening Balance	-	-
Provision made for the FY-2018-19	1,383,904,429	1,383,904,429
Provision made for the FY-2020-21	1,491,447,931	1,491,447,931
Provision made for the FY-2021-22	1,187,613,541	-
	4,062,965,901	2,875,352,360
Adjusted during the year	2,874,882,118	-
Over Provision made in FY-2020-2021	470,242	-
Closing Balance	1,187,613,541	2,875,352,360
34. Contingent Assets		
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	47,157,232	47,157,232



Particulars	Amount in Tk.	
	2021-2022	2020-2021
35. Interest on Loan to Employees	31,112,542	36,070,588
36. Interest on Loan to PBS		
Matured interest	5,099,215,342	7,603,321,400
Penal interest	363,946,388	-
Moratorium interest	-	1,084,998,068
	5,463,161,730	8,688,319,468
37. Interest on Bank Deposit		
Interest On Bank FDR	2,393,036,269	270,628,651
Interest On Bank STD/ SB	153,185,962	194,138,152
	2,546,222,230	464,766,804
38. Equipment Rental		
Rental Income from Contractors	12,481,302	28,153,038
	12,481,302	28,153,038
39. Other Non-operating Revenue		
Service charge	-	8,411
Rest House Income	355,606	177,770
Miscellaneous Receipt	65,780,938	60,481,124
Impairment Assets	6,564,375	-
Employee Recruitment Revenue	-	11,561,435
Rent & Rates	10,739,801	10,059,937
Sale of Books & Periodical	115,628	315
Revenue from Training & Consultancy	13,383,800	9,874,858
Sale of Tender Document	4,465,220	4,686,576
	101,405,368	96,850,426
40. Pay & Allowances		
Pay & Allowances (Senior Managers)	207,951,116	157,770,886
Pay & Allowances (Mid-level Managers)	272,696,979	282,441,009
Pay & Allowances (Junior Managers)	139,932,074	136,797,127
Pay & allowances of Staffs	199,697,805	187,711,458
	820,277,974	764,720,480
41. Employee's Welfare Expenses		
Employees benefits (Senior Managers)	722,885,098	670,695,420
Employees benefits (Mid-level Managers)	21,476,274	28,944,706
Employees benefits (Junior Managers)	10,176,774	13,251,983
Employees benefits (Staff)	20,961,516	12,574,927
	775,499,662	725,467,036
Add: Employees welfare expenses	1,185,417	1,522,922
	776,685,079	726,989,958
42. Employees' Welfare Outsourcing		
Ansar Honorarium	34,950,153	36,831,869
Medical Retainer	1,232,150	1,662,266
	36,182,303	38,494,135
43. Utility Expense		
Electricity expenses	22,619,167	19,628,747
Water & Sewerage expenses	1,012,913	1,025,893
Gas expenses	403,924	1,848,881
	24,036,004	22,503,521
44. Fuel and Lubricants Expense		
Liquid fuel	25,790,770	26,332,216
CNG	5,208,555	4,403,182
	30,999,325	30,735,398



Particulars	Amount in Tk.	
	2021-2022	2020-2021
45. Repair & Maintenance Expense		
Buildings	4,888,772	4,216,455
Transport vehicles	14,496,228	13,300,824
Office Equipment	1,555,865	2,498,644
Furniture & Fixtures	46,382	116,267
AC, Lift & Generator	3,026,233	1,488,213
Hired Transport expenses	15,327,330	14,748,073
CNG Conversion Expenses	97,000	-
Computer & supporting device	705,516	740,931
	40,143,326	37,109,407
46. Depreciation		
Structure and Improvement (Building)	41,153,387	21,762,851
Office Furniture and Equipment	8,869,055	8,088,103
Computer	25,642,935	11,619,933
Tools, Shop and Garage Equipment	23,728,777	15,730,605
Communication Equipment	179,989	102,622
Training Equipment	118,270	251,388
Transport & Vehicles	122,148,288	100,494,193
	221,840,700	158,049,695
47. Legal and Professional fees		
Legal & Advisory expenses	8,082,306	5,119,110
Audit fee	298,000	200,000
ISO Consultancy fee	-	-
	8,380,306	5,319,110
48. Travelling & Daily Allowance Expense		
TA/DA	33,812,063	28,928,187
Conveyance	117,095	91,760
	33,929,158	29,019,947
49. Postage, Telegram & Telephone Expense		
Telephone Expenses	2,939,439	2,673,196
Fax, Email, Internet Expenses	1,019,860	794,848
Postage & Mailing Expenses	210,605	111,623
	4,169,904	3,579,667
50. Office Expenses		
Office taxes	5,771,569	4,776,569
Printing & Stationery	6,574,837	7,751,776
Printing & Publication	802,403	826,244
Office Rents & Rates	9,810,420	10,380,254
	22,959,229	23,734,843
51. Other Expenses		
Sports and Cultural Expenses	10,427,500	8,052,025
Books and Periodicals	641,804	623,757
Cleaning & Washing Expenses	15,469,501	12,827,812
BERC License fee	2,253,047	246,794
Virtuousness	25,800	113,695
ERP Establishment Cost	10,000,000	-
other office Expenses	6,246,393	5,025,472
	45,064,045	26,889,555



Particulars	Amount in Tk.	
	2021-2022	2020-2021
52. Interest Expenses		
Phase-wise interest expenses on foreign loan:		
Phase 3B USAID	2,800,000	3,700,000
Phase 3B (Extension) FINLAND	200,000	300,000
Phase 3C (CIDA)	2,300,000	3,200,000
Phase 3C (SFD)	200,000	600,000
Phase 3A Extension -Japan	2,700,000	3,400,000
Phase 4C (KFAED)	8,100,000	9,200,000
Phase 4C (IDB)	4,400,000	4,900,000
Phase 4C (OPEC)	4,400,000	4,900,000
Phase 4C (OECF)	11,900,000	13,100,000
Phase 4D (KFAED)	3,800,000	4,100,000
Phase 5B (OPEC)	5,600,000	6,000,000
Phase 5B (JBIC)	6,200,000	6,600,000
Phase 5B (NORAD)	4,300,000	4,600,000
Phase 4A IDA	19,600,000	23,100,000
Phase 4B FINLAND	800,000	900,000
KSA cyclone grant	500,000	600,000
18 PBS (NORAD)	3,500,000	4,000,000
15 PBS Ph 2(ADB)	14,100,000	15,000,000
Ex & int. of distribution (7000 Km NETHERLAND)	25,600,000	27,300,000
Ex. & int. of distribution system ph-2 (7000km ADB)	1,600,000	1,800,000
Ex. & int. of distribution system ph-2 (7000km EDFC)	13,300,000	14,100,000
System loss reduction of Taken over line IDA (SLR)	143,900,000	300,000
15 PBS -Netherlands	8,400,000	9,500,000
REB Central facilities-IDA	100,000	154,000,000
15 PBS CHINA Barter	4,600,000	5,300,000
DESA LINA RENOVATION ADB (DLR)	14,200,000	15,200,000
18 PBS (Ext. & Int.) ADB	2,200,000	2,400,000
18 PBS Ph 2 (Ext. & Int.) ADB	5,000,000	5,400,000
12 PBS (Ext. & Int.) ADB	4,200,000	4,500,000
18 PBS (Ext. & Int.) CIDA	6,700,000	7,700,000
18 PBS OECF	3,600,000	4,100,000
Phase 5A IDB	8,300,000	9,000,000
Phase 5A JBIC	17,300,000	18,500,000
Phase 5A SFD	7,500,000	8,000,000
Phase 5A KFAED	4,600,000	5,000,000
Extension of ACRE Distribution system (5000 km) NORAD	1,700,000	1,900,000
Phase 5A NORAD	4,500,000	5,100,000
BREB Training Academy	2,400,000	2,500,000
67 PBSs - DFID	6,700,000	7,100,000
9 PBSs - DFID	51,400,000	54,200,000
10 Lakh - DFID	10,300,000	10,800,000
REUP-JICA	196,500,000	364,901,000
	640,000,000	846,801,000
Moratorium interest on foreign loan	603,100,227	558,713,710
Interest on Govt. loan	1,700,000	1,800,000
	1,244,800,227	1,407,314,710



Particulars	Amount in Tk.	
	2021-2022	2020-2021
53. Income Tax Expenses		
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) Payment 2021-2022	-	1,383,904,429
Provision of tax for the year (2020-2021) Payment 2021-2022	-	1,491,447,931
*Payment of tax for the year (2016-17)	718,553,697	-
*Payment of tax for the year (2017-18)	1,209,376,603	-
Provision of tax for the year (2021-2022)	1,187,613,541	-
Less: Over provision made in FY 2020-2021	(470,242)	-
	3,115,073,599	4,989,978,630

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

54. Deffered Tax (Assets)/ Liabilities		
Written down value Excluding Land (Accounting Bases)	2,386,462,645	2,599,063,790
Written down value Excluding Land (Tax Bases)	2,220,200,128	2,049,385,796
Taxable Temporary Difference	166,262,516	549,677,993
Applicable Tax Rate	25%	25%

Deffered Tax (Assets)/ Liabilities

No Deffered tax liability on Land has been provided as the management does not intended to sell the land in the near future.

Provision for Deffered Tax	41,565,629.10	137,419,498.35
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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 2022	41,565,629	137,419,498
Less: Balance as on 1st July 2021	137,419,498	-
Provision made for the current year	(95,853,869)	137,419,498



Particulars	Amount in Tk.	
	2021-2022	2020-2021
55. Cash receipts from PBS & others		
Receipt from PBSs	-	10,856,948,502
Interest on Loan to PBS	5,463,161,730	-
Interest on Loan to employee	31,112,542	20,572,963
Receipt from Inter Project Loan	-	265,202,192
Divident Received from RPCL	277,168,300	277,168,300
BREB Own Fund (FDR) & SND Account (Disbursement)	-	325,115,726
Potuakhali 1320M.W. power Plant Fund	-	69,583,461
Interest Security Deposit Fund (FDR)	-	11,251,852
PBS Substation Insurance Fund	-	20,288,382
Interest Depr. Fund (FDR)	-	42,068,526
Interest Financially Unsound PBS (FDR)	-	28,153,028
Interest on Bank Deposit	2,546,222,230	-
Income from Equipment Rental	12,481,302	3,972,687
Revenue from training & consultancy	-	9,874,858
Other Non-operating Revenue	101,405,368	124,295,957
	8,431,551,472	12,054,496,431
Add: Opening Other Reccivable	86,774,518,343	-
Less: Closing Other Receivable	93,452,265,631	-
	1,753,804,184	12,054,496,431
56. Cash Paid to Suppliers and Others		
Operating Expense	(2,238,685,412)	(1,992,098,644)
Depreciation	221,840,700	158,049,695
Difference in Foreign and GOB Loan- Current	(24,612,000)	-
Difference in Accounts Payable	115,357,710	39,449,575
Difference in security deposit and retention money	(1,058,283,474)	(5,337,632,167)
Difference in miscellaneous current and accrued liabilities	(12,289,390,593)	(44,956,944)
Difference in other payables	14,906,914,886	2,531,040,368
Difference in Medium and Short term Loan	(118,658,549)	-
Difference in Loan & Advance to Employees	82,720,716	40,317,797
Difference in Plant Materials and Operating Supplies	(86,093,790)	-
Difference in store in transit	-	(5,818,392,200)
Difference in miscellaneous current assets	(233,392,692)	(491,822,289)
Difference in advance, deposit & prepayments	1,038,917,172	2,777,806,898
	316,634,674	(8,138,237,914)
57. Interest paid on loan		
Interest on Foreign Loan	(1,243,100,227)	846,801,000
Interest on Government Loan	(1,700,000)	1,800,000
	(1,244,800,227)	848,601,000
58. Long term loan to PBS		
Increase in Long term loan to PBS	(7,323,667,661)	(73,186,397,497)
Matured Long term loan to PBSs	-	3,781,382,171
	(7,323,667,661)	(69,405,015,327)



Bangladesh Rural Electrification Board (BREB)
Schedule of Property, Plant & Equipment
 For the year ended 30 June 2022

Particulars	Cost			Rate %	Depreciation			Written down value as at 30 June 2022
	Balance as at 01 July 2021	Addition during the year	Adjustment during the year		Balance as at 30 June 2022	Charged for the year	Adjustment during the year	
Land and land Development	198,425,879	20,725,485	-	-	-	-	-	219,151,364
Structure and Improvement	1,982,545,490	150,247,731	-	2	372,125,796	41,153,387	-	1,719,514,038
Office Furniture and Equipment	338,706,177	7,873,221	5,049,444	8-20	198,827,953	34,371,225	5,049,444	113,380,220
Transportation Equipment	1,457,173,156	-	18,175,808	8-15	905,500,459	122,148,288	18,175,808	429,524,408
Store Shop and Laboratory Equipment	215,873,687	48,949,981	26,000	10-15	119,127,029	23,728,777	26,000	142,829,807
Communication Equipment	6,862,854	594,500	935,524	10	5,507,457	179,989	935,524	4,751,921
Rest House Furniture and Equipment	12,211,111	-	93,303	8-15	11,764,140	140,764	93,303	11,811,601
Training Equipment	8,091,893	-	886,500	8-20	7,973,623	118,270	886,500	306,208
Other Tangible Property	-	-	-	16	-	-	-	-
Total as at 30 June 2022	4,219,890,248	228,390,918	25,166,579		1,620,826,458	221,840,700	25,166,579	2,605,614,008
Total as at 30 June 2021	3,244,085,814	1,080,800,669	104,996,236		1,455,604,430	187,122,264	21,900,236	2,599,063,790

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

Particulars	2021-2022	2020-2021
Total depreciation	221,840,700	187,122,264
Less: Project assets depreciation	-	29,072,569
Operation expenses	221,840,700	158,049,695



Bangladesh Rural Electrification Board
Fixed Assets Depreciation Schedule As Per IT Rule
As per Income Tax Rule
Assessment year : 2022-2023

Annexure-A.1

Particulars	Opening Balance	Addition during year	Adjustment during year	Balance	Rate	Charges during year	Written down value
Land and Development	198,425,879	20,725,485	-	219,151,364	0%	-	219,151,364
Structure and Improvement	1,124,871,890	150,247,731	-	1,275,119,621	20%	255,023,924	1,020,095,696
Office Furniture and Equipment	162,484,796	7,606,421	5,049,444	165,041,773	10%	16,504,177	148,537,595
Transportation Equipment	764,720,592	-	18,175,808	746,544,784	10%	74,654,478	671,890,305
Stores Shop and laboratory Equipment	128,512,865	48,949,981	26,000	177,436,846	10%	17,743,685	159,693,162
Communication Equipment	-	594,500	594,500	-	10%	-	-
Rent House Furniture and Equipment	1,017,754	-	93,303	924,451	10%	92,445	832,006
Total	2,380,033,775	228,124,118	23,939,055	2,584,218,838		364,018,709	2,220,200,128



Bangladesh Rural Electrification Board (BREB)
Schedule of Long Term Loan to PBS
As at 30 June 2022

Annexure-B
(Amount in Taka)

SL	Name Of PBS's	Opening Balance (2020-2021)	Transfer to New PBS's	Addition during the year	Adjustment during the year	Balance as on 30 June 2022
		A	B	C	D	E=(A+B+C-D)
101	Dhaka PBS-1	4,570,043,796	-	346,282,390	227,974,840	4,688,351,346
102	Tangail PBS	8,527,048,916	-	598,617,624	439,231,560	8,686,434,981
103	Cornilla PBS-1	6,681,584,708	-	203,238,943	314,234,271	6,570,589,380
104	Chandpur PBS-1	4,791,618,710	-	232,399,921	265,497,972	4,758,520,659
105	Hobigonj PBS	8,605,658,584	-	549,462,123	505,225,109	8,649,895,598
106	Moulvibazar PBS	8,021,878,921	-	295,452,688	426,898,303	7,890,433,306
107	Pabna PBS-1	4,502,092,591	-	254,537,750	266,928,105	4,489,702,235
108	Pabna PBS-2	4,592,839,354	-	261,376,978	256,704,680	4,597,511,652
109	Sirajgonj PBS-1	6,305,438,118	-	271,484,267	322,375,032	6,254,547,353
110	Jessore PBS-1	8,170,428,582	-	726,901,577	380,338,511	8,516,991,648
111	Jessore PBS-2	7,006,384,457	-	450,010,235	361,588,375	7,094,806,317
112	Natore PBS-1	6,325,003,531	-	396,004,783	312,841,538	6,408,166,776
113	Natore PBS-2	4,202,097,981	-	183,677,130	226,742,007	4,159,033,105
114	Rangpur PBS-1	7,636,435,923	-	587,299,912	569,392,939	7,654,342,896
115	Satkira PBS	8,122,877,506	-	530,818,458	346,899,933	8,306,796,031
116	Feni PBS	6,553,782,959	-	546,642,014	367,837,918	6,732,587,055
117	Mymensingh pbs-1	8,476,928,652	-	558,411,467	457,159,548	8,578,180,571
118	Dinajpur PBS-1	6,207,567,178	-	583,431,252	352,334,398	6,438,664,033
119	Kushtia PBS	5,530,553,662	-	419,705,508	302,731,081	5,647,528,088
120	Joypurhat PBS	3,970,080,795	-	137,982,850	238,570,632	3,869,493,013
121	Pirojpur PBS	9,198,485,090	-	618,874,528	508,837,400	9,308,522,217
122	Rangpur PBS-2	5,162,466,738	-	204,106,574	286,338,678	5,080,234,634
123	Jamalpur PBS	10,401,475,201	-	948,151,980	430,438,096	10,919,189,085
124	Chittagong PBS-1	5,678,217,010	-	265,305,045	318,053,270	5,625,468,785
125	Bogra PBS-1	4,511,348,688	-	168,722,201	228,197,559	4,451,873,330
126	Thakurgaon PBS	10,208,859,886	-	799,346,588	452,558,659	10,555,647,815
127	Madaripur PBS	4,862,466,237	-	577,396,597	354,365,655	5,085,497,178
128	Barisal PBS-2	4,702,222,394	-	216,425,914	394,968,369	4,523,679,940
129	Chittagong PBS-2	4,786,338,915	-	323,791,356	245,074,700	4,865,055,571
130	Mcherpur PBS	5,185,699,139	-	185,917,899	293,833,280	5,077,783,758
131	Noakhali PBS	11,488,462,173	-	785,700,231	618,896,701	11,655,265,702
132	Bagerhat PBS	5,427,867,647	-	557,917,463	260,572,690	5,725,212,420
133	Narshingdi PBS-1	3,376,350,042	-	194,424,817	168,525,394	3,402,249,465
134	Kishoregonj PBS	9,029,927,969	-	378,587,199	438,473,392	8,970,041,776
135	Narshingdi PBS-2	6,930,716,876	-	431,724,130	377,728,988	6,984,712,018
136	Naogaon PBS-1	5,118,145,408	-	649,212,740	516,169,198	5,251,188,949
137	Sylhet PBS-1	6,558,699,341	-	187,915,605	357,596,086	6,389,018,860
138	Laxmipur PBS	7,094,132,848	-	311,060,170	391,442,648	7,013,750,371
139	Barisal PBS-1	5,711,122,476	-	465,675,766	249,703,764	5,927,094,477
140	Patuakhali PBS	12,668,895,943	-	1,685,667,518	543,262,450	13,811,301,012
141	Mamigonj PBS	5,859,961,741	-	338,194,701	334,247,863	5,863,908,579
142	Comilla PBS-2	6,228,924,387	-	384,259,624	341,703,448	6,271,480,563
143	Cox's Bazar PBS	8,367,683,445	-	597,239,169	424,851,099	8,540,071,515
144	Dinajpur PBS-2	4,668,805,695	-	311,926,377	258,928,979	4,721,803,093
145	Netrokuna PBS	10,728,232,456	-	499,067,262	481,837,207	10,745,462,511
146	Nawabgonj PBS	4,134,615,622	-	627,587,979	240,531,554	4,521,672,046
147	Faridpur PBS	7,933,423,239	-	396,114,837	404,731,667	7,924,806,409
148	Jhenaidha PBS	5,162,919,952	-	279,549,025	345,583,628	5,096,885,348
149	Rajshahi PBS	3,449,343,873	-	99,465,150	249,419,472	3,299,389,551
150	Kuri-gram PBS	8,823,795,320	-	1,213,164,429	440,176,819	9,596,782,931
151	Magura PBS	3,805,816,120	-	144,929,418	243,077,189	3,707,668,348
152	B-Baria PBS	6,083,474,361	-	350,433,406	327,288,379	6,106,619,388
153	Mymensing PBS-2	8,249,353,287	-	391,934,226	433,758,430	8,207,529,083
154	Nilphamari PBS	4,702,490,998	-	355,825,799	251,383,374	4,806,933,423
155	Gopalganj PBS	5,644,845,593	-	404,334,288	372,541,698	5,676,638,184
156	Bhola PBS	8,481,027,629	-	1,160,807,788	442,288,742	9,199,546,674
157	Rajbari PBS	3,739,277,198	-	64,409,398	193,037,832	3,610,648,763

SL	Name Of PBS's	Opening Balance (2020-2021)	Transfer to New PBS's	Addition during the year	Adjustment during the year	Balance as on 30 June 2022
		A	B	C	D	E=(A+B+C-D)
158	Sylhet PBS-2	4,983,138,768	-	254,745,905	237,988,445	4,999,896,229
159	Shariatpur PBS	6,383,103,324	-	470,068,103	518,005,859	6,335,165,567
160	Munsigonj PBS	6,518,337,596	-	595,350,800	298,781,321	6,814,907,075
161	Dhaka PBS-2	2,864,769,389	-	198,398,594	134,163,498	2,929,004,484
162	Sunamgonj PBS	8,595,792,180	-	203,403,538	484,731,112	8,314,464,606
163	Sherpur PBS	5,117,303,595	-	113,119,792	401,638,576	4,828,784,812
164	Mymensing PBS-3	8,115,123,497	-	391,548,433	417,447,026	8,089,224,903
165	Gaibandha PBS	5,067,059,335	-	462,091,798	270,852,000	5,258,299,133
166	Jhalokhati PBS	2,884,115,964	-	180,946,456	256,938,976	2,808,123,444
167	Khulna PBS	7,696,534,444	-	580,529,681	439,014,446	7,838,049,678
168	Chittagong PBS-3	3,463,397,391	-	256,172,033	181,653,870	3,537,915,554
169	Gazipur PBS-1	8,107,343,449	-	450,927,092	389,923,331	8,168,347,210
170	Narayanganj PBS-1	4,417,711,331	-	177,398,294	128,493,933	4,466,615,692
171	Dhaka PBS-3	4,512,567,854	-	279,829,936	163,681,935	4,628,715,855
172	Comilla PBS-3	4,218,709,594	-	504,463,263	188,826,573	4,534,346,284
173	Sirajgonj PBS-2	3,559,762,694	-	323,580,779	178,094,828	3,705,248,645
174	Bogra pbs-2	5,167,678,551	-	332,517,874	217,885,526	5,282,310,899
175	Naoga pbs-2	3,956,764,690	-	615,352,456	521,809,111	4,050,308,035
176	Comilla pbs-4	2,974,343,410	-	276,257,085	175,520,723	3,075,079,772
177	Gajipur pbs-2	4,219,900,408	-	348,154,000	120,844,309	4,447,210,098
178	Chandpur pbs-2	5,647,359,769	-	235,883,868	318,651,431	5,564,592,205
179	Narayanganj PBS-2	3,822,904,549	-	371,285,864	110,877,288	4,083,313,125
180	Dhaka PBS - 4	4,416,569,317	-	471,338,947	160,846,764	4,727,061,500
	Total	489,676,526,959	-	33,802,269,653	26,478,601,992	497,000,194,620



Bangladesh Rural Electrification Board
Schedule of Foreign Loan
As at 30 June 2022

Annexure-C
(Amount in Taka)

SL No.	Particulars	Foreign Loan Cumulative Amount	Reimbursable Project Assistance 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	1,085,817,000	112,698,286
09	ACRE Phase-3B(Ext)-Finland	94,709,460	-	5,345,831	90,011,000	10,044,291
10	ACRE Phase-3C-CIDA	1,025,222,389	-	57,250,313	994,194,000	88,278,702
11	ACRE Phase-3C-SFD	451,704,819	-	19,017,118	470,722,000	(63)
12	ACRE Phase-3A(Ext)-JDRG	861,108,724	-	42,616,541	789,825,000	113,900,266
13	ACRE Phase-4A-IDA	4,456,151,144	-	146,090,506	3,724,418,000	877,823,651
14	REB Central Facilities-IDA	168,086,339	-	7,273,030	175,359,000	369
15	ACRE Phase-4B-Finland	187,348,464	-	10,003,137	164,176,000	33,175,601
16	Cyclone Grant-KSA	150,093,371	-	7,975,998	136,430,000	21,639,368
17	ACRE Phase-4C-KFAED	1,286,029,582	-	57,825,914	966,654,000	377,201,496
18	ACRE Phase-4C-IDB	623,510,082	-	19,343,065	436,900,000	205,953,147
19	ACRE Phase-4C-OPEC	604,328,883	-	33,756,947	433,500,000	204,585,830
20	ACRE Phase-4C-OECF	1,477,447,930	-	74,953,714	992,000,000	560,401,644
21	18 PBS-ADB	271,963,347	-	14,117,281	182,400,000	103,680,628
22	18 PBS-CIDA	1,241,400,000	-	33,455,351	967,288,000	307,567,351
23	18 PBS-OECF	559,515,493	-	29,696,884	423,068,000	166,144,377
24	18 PBS-NORAD	627,000,000	-	36,143,730	503,552,000	159,591,730
25	15 PBS-Netherland	1,316,796,834	-	63,076,253	990,082,000	389,791,087
26	15 PBS-China	873,998,300	-	3,378,559	665,192,000	212,184,859
27	5000 KM(Ext)-NORAD	240,000,000	-	13,916,507	173,400,000	80,516,507
28	ACRE Phase-4D-KFAED	357,421,253	-	18,763,983	195,000,000	181,185,236
29	ACRE Phase-5A-KFAED	437,035,585	-	19,974,831	236,600,000	220,410,416
30	ACRE Phase-5A-SFD	614,367,841	-	32,363,493	284,900,000	361,831,335
31	ACRE Phase-5A-IDB	879,556,444	-	21,922,434	504,000,000	397,478,878
32	ACRE Phase-5A-JBIC	1,480,091,715	-	53,733,648	694,800,000	839,025,362
33	ACRE Phase-5A-NORAD	584,773,165	-	34,491,691	408,800,000	210,464,856
34	ACRE Phase-5B-OPEC	451,656,091	-	24,873,061	208,000,000	268,529,151
35	ACRE Phase-5B-JBIC	530,794,978	-	20,178,212	256,200,000	294,773,190
36	ACRE Phase-5B-NORAD	357,506,807	-	25,822,647	169,900,000	213,429,454
37	DLR-ADB	1,152,823,505	-	71,289,864	536,800,000	687,313,369
38	7000 KM(Ext & Int 2nd)-ADB	131,752,829	-	5,693,309	57,700,000	79,746,138
39	7000 KM(Ext & Int 2nd)-Nland	2,119,463,629	-	82,729,482	964,700,000	1,237,493,111
40	7000 KM(Ext & Int 2nd)-EDCF	1,063,326,265	-	35,939,522	456,700,000	642,565,787
41	12 PBS-ADB	334,679,446	-	16,638,521	146,000,000	205,317,968
42	18 PBS (2nd phase)-ADB	398,298,130	-	19,819,136	174,300,000	243,817,266
43	15 PBS (2nd phase)-ADB	1,147,956,777	-	56,324,609	524,700,000	679,581,386
44	SLR-IDA	5,859,580,258	5,708,931,765	411,917,061	5,037,000,000	6,943,429,083
45	9 PBS-DFID	3,323,150,416	-	161,807,113	839,190,000	2,645,767,530
46	67 PBS -DFID	410,126,056	-	23,489,495	104,070,000	329,545,550
47	10 Lakh Consumer-DFID	504,314,843	-	25,599,414	125,840,000	404,074,256
48	REB Training Academy-ADB	33,774,725	112,629,590	6,964,796	36,810,000	116,559,111



SL No.	Particulars	Foreign Loan Cumulative Amount	Reimbursable Project Assistance Loan	Moratorium Interest	Paid Amount	Closing Balance
		A	B	C	D	F=(A+B+C-D)
49	REUP-JICA	10,106,960,964		397,594,180	840,364,000	9,664,191,144
50	BDP-I(IDB)	1,086,829,330		48,388,361	-	1,135,217,691
51	Horipur 360Mg Power Plant-JICA	317,155,000		10,883,196	-	328,038,196
52	Rural Elect.& Ren Ener Dev-IDA		680,792,395	59,064,756	-	739,857,151
53	URIDS;DMCS-ADB	17,257,624,328		474,649,767	-	17,732,274,095
54	URIDS;RRKB-ADB	14,998,808,625	1,240,922,807	415,336,777	-	16,655,068,209
55	UREDS;DCSD-IDA	8,268,865,791	26,818,282,675	689,902,938	-	35,777,051,404
56	TAPP-IDA	-	455,221,379	7,487,571	-	462,708,950
57	PPM-1	2,150,005,255	-	46,142,447	-	2,196,147,702
58	2.5MCCP	7,000,073,411	-	233,716,986	-	7,233,790,397
59	SPPAI	421,255,155	-	1,997,894	-	423,253,049
60	MCEP KD	718,972,480		178,632		719,151,112
	Total	108,754,667,192	35,016,780,611	4,520,488,089	33,997,598,951	114,294,336,939



Bangladesh Rural Electrification Board
Schedule of Government capital grant
As at 30 June 2022

Annexure-D
(Amount in Taka)

Particulars	Balance as on 01 July 2021	Received during the year	Adjustment during the year	Balance as on 30 June 2022
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/TTN of 18 PBS-NORD	2,468,000,000	-	-	2,468,000,000
EXT/TTN of 15 PBS ADB	1,841,760,000	-	-	1,841,760,000
EXT/TTN of 20 PBS (5000 Km)	1,421,499,000	-	-	1,421,499,000
BPDB taken over line	169,024,229	-	-	169,024,229
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	4,851,312	-	-	4,851,312
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



Particulars	Balance as on 01 July 2021	Received during the year	Adjustment during the year	Balance as on 30 June 2022
1	2	3	4	5=2+3-4
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	5,240,042,380	-	-	5,240,042,380
Providing Electricity to silo Project under Bagerhat PBS	131,851,709	-	-	131,851,709
MCEP: KD	-	8,300,000	-	8,300,000
2.5 MCCP	2,315,283,343	-	-	2,315,283,343
TAPP	23,500,000	-	-	23,500,000
EAP	12,932,552	-	-	12,932,552
URIDS:DMCS	224,412,859	-	-	224,412,859
SPPAI	700,000	49,981,000	-	50,681,000
Total	76,675,879,498	58,281,000	-	76,733,360,498



Bangladesh Rural Electrification Board
Debt Service Liability Received (DSL.R) and Debt Service Liability Claimed (DSL.C) Statement
 As at 30 June 2022

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	135,602,368	71,762,724	-	207,365,092	135,602,368	71,762,724	-	207,365,092
02	Tangail PBS	233,801,533	170,646,367	12,650,463	417,098,363	176,926,781	235,645,344	12,650,463	425,222,588
03	Comilla PBS-1	189,664,231	121,964,132	3,021,979	314,650,342	2,278,331	145,357,265	3,021,979	150,657,595
04	Chandpur PBS-1	118,622,671	95,727,381	5,289,495	219,639,547	22,342,792	141,897,713	5,289,495	169,530,000
05	Hobigonj PBS	263,041,175	169,688,576	6,128,618	438,858,369	108,305,014	135,834,056	6,128,618	250,267,688
06	Moulvibazar PBS	243,814,119	154,893,760	1,133,296	399,841,175	96,535,520	161,934,886	1,133,296	259,603,702
07	Pabna PBS-1	146,720,339	115,822,430	10,917,210	273,459,979	126,935,245	21,786,107	1,411,005	150,132,357
08	Pabna PBS-2	149,617,648	112,897,740	9,399,299	271,914,687	17,392,330	153,317,997	9,399,299	180,109,626
09	Sirajgonj PBS-1	180,170,461	125,036,224	6,824,808	312,031,493	119,611,002	125,036,224	6,824,808	251,472,034
10	Jessore PBS-1	205,709,605	152,324,267	11,637,922	369,671,794	8,631	295,790,887	11,637,922	307,437,440
11	Jessore PBS-2	188,671,999	139,026,122	11,451,572	339,149,693	66,537,272	223,945,479	11,451,572	301,934,323
12	Natore PBS-1	171,334,309	118,867,206	6,430,907	296,632,422	146,704,887	118,867,206	6,430,907	272,003,000
13	Natore PBS-2	131,186,557	92,523,255	5,957,125	229,666,937	112,204,901	111,537,974	5,957,125	229,700,000
14	Rangpur PBS-1	198,081,530	153,607,756	10,150,124	361,839,410	162,773,962	56,402,787	18,056,251	237,233,000
15	Saikhira PBS	180,640,188	145,628,525	13,301,388	339,570,101	214,741,243	117,739,418	2,412,339	334,893,000
16	Feni PBS	205,750,931	157,958,121	11,185,326	374,894,378	45,285,028	168,439,646	11,185,326	224,910,000
17	Mymensingh PBS-1	254,565,677	192,640,034	13,245,020	460,450,731	16,710,520	236,608,246	13,245,020	266,563,786
18	Dinajpur PBS-1	204,516,154	150,668,833	9,876,402	365,061,389	131,413,740	177,805,858	9,876,402	319,096,000
19	Kushia PBS	183,247,034	142,919,754	13,513,099	339,679,887	149,468,323	101,814,522	20,988,155	272,271,000
20	Joypuri PBS	137,275,568	104,556,265	9,052,705	250,884,538	29,162,566	161,901,729	9,052,705	200,117,000
21	Pirojpur PBS	226,957,050	177,020,690	13,038,783	417,016,523	140,634,316	192,107,202	13,038,783	345,780,301
22	Rangpur PBS-2	158,436,505	120,486,032	10,377,573	289,300,110	23,030,865	216,591,562	10,377,573	250,000,000
23	Jamalpur PBS	240,201,202	180,626,445	13,677,550	434,505,197	26,778,347	342,380,103	13,677,550	382,836,000
24	Chittagong PBS-1	201,494,988	157,200,121	15,132,974	373,828,083	110,530,354	124,336,672	15,132,974	250,000,000
25	Bogura PBS-1	131,829,297	101,341,720	8,759,621	241,930,638	78,238,432	113,439,947	8,759,621	200,438,000
26	Thakurgaon PBS	258,328,597	196,510,508	13,646,468	468,485,573	88,430,169	192,889,363	13,646,468	294,966,000
27	Madaripur PBS	126,961,616	97,277,206	8,135,873	232,374,695	48,808,862	78,339,382	8,135,873	135,284,117
28	Barisal PBS-2	162,115,192	124,152,248	8,391,436	294,658,876	22,676,195	150,092,369	8,391,436	181,160,000



Sl.	Name of pbs	DSL Claimed				Total	DSL Received				Total
		Installment	Interest	Penal Interest	Interest		Installment	Interest	Penal Interest	Interest	
29	Chitragong PBS-2	143,373,088	120,312,249	11,665,661	275,350,998	163,868,316	32,268,916	4,276,768	200,414,000		
30	Meherpur PBS	170,451,940	140,187,702	13,482,517	324,122,159	176,360,583	69,901,424	3,940,993	250,203,000		
31	Noakhali PBS	287,890,205	230,299,052	16,409,027	534,598,284	331,865,907	73,433,467	4,297,417	409,596,791		
32	Bagerhat PBS	162,143,042	123,585,320	10,189,623	295,917,985	36,664,526	203,175,036	10,189,623	250,029,185		
33	Narsingdi PBS-1	121,523,235	65,261,164	-	186,784,399	121,523,235	65,261,164	-	186,784,399		
34	Kishoregonj PBS	249,678,136	186,962,573	10,622,889	447,263,598	74,578,200	175,317,655	19,418,145	269,314,000		
35	Narsingdi PBS-2	227,932,864	165,470,640	11,787,376	405,190,880	93,978,368	144,688,644	11,787,376	250,454,388		
36	Naogon PBS-1	153,848,554	123,908,100	11,005,881	288,762,535	134,829,578	129,721,937	15,906,670	280,458,185		
37	Sylhet PBS-1	210,761,353	176,130,069	17,995,280	404,886,702	259,122,108	24,520,461	7,231,431	290,874,000		
38	Laxmipur PBS	188,456,107	147,294,078	10,712,714	346,462,899	190,746,706	7,104,513	2,233,781	200,085,000		
39	Barisal PBS-1	128,835,403	100,035,757	6,806,003	235,677,163	132,601,293	91,071,634	12,036,653	235,709,580		
40	Panakhali PBS	172,219,114	130,770,796	11,134,541	314,124,451	50,513,778	174,066,638	15,943,584	240,524,000		
41	Manikgonj PBS	205,711,108	158,568,069	16,446,153	380,725,330	71,301,263	212,252,584	16,446,153	300,000,000		
42	Comilla PBS-2	234,290,168	182,251,963	17,725,544	434,267,675	171,362,527	8,336,937	2,717,246	182,416,710		
43	Coxs Bazar PBS	239,072,041	180,651,330	13,293,128	433,016,499	44,438,826	186,524,542	19,068,306	250,031,674		
44	Dinajpur PBS-2	159,618,217	120,103,802	11,174,852	290,896,871	21,141,355	168,186,793	11,174,852	200,503,000		
45	Netrokona PBS	277,084,712	208,706,756	14,854,936	500,646,404	-	323,408,064	14,854,936	338,263,000		
46	Nawabgonj PBS	165,174,563	124,079,850	13,007,286	302,261,699	-	220,776,198	13,007,286	233,783,484		
47	Faridpur PBS	197,591,974	149,160,062	14,431,695	361,183,731	-	239,554,305	14,431,695	273,986,000		
48	Jhenaidha PBS	190,852,515	143,159,057	14,502,607	348,514,179	7,908,072	267,129,321	14,502,607	289,540,000		
49	Rajshahi PBS	144,164,627	108,875,636	12,747,909	265,788,172	14,509,011	226,671,606	12,747,909	253,928,526		
50	Kurigram Lalmonirhat PBS	263,612,312	198,670,697	15,530,663	477,813,672	-	296,089,239	15,530,663	311,619,902		
51	Megura PBS	142,158,564	107,927,245	9,884,087	259,969,896	-	182,988,913	9,884,087	192,873,000		
52	Brahmanbaria PBS	225,223,123	184,420,824	18,641,895	428,285,842	-	242,224,105	18,641,895	260,866,000		
53	Myensingh PBS-2	257,980,691	152,478,630	-	410,459,321	257,980,691	152,478,630	-	410,459,321		
54	Nilphamari PBS	139,290,556	105,910,063	10,210,411	255,411,030	-	239,959,589	10,210,411	250,170,000		
55	Gopalganj PBS	170,325,886	127,614,724	9,290,821	307,231,431	65,934,671	142,136,508	9,290,821	217,362,000		
56	Bhola PBS	236,049,946	177,760,701	9,469,555	423,280,202	-	235,313,910	9,469,555	244,783,465		
57	Rajbari PBS	87,331,166	66,486,730	6,938,627	160,756,523	-	142,464,373	6,938,627	149,403,000		
58	Sylhet PBS-2	137,206,465	103,444,861	8,786,108	249,437,434	-	138,600,445	8,786,108	147,386,553		
59	Shariatpur PBS	151,194,418	113,566,778	8,867,945	273,629,141	-	191,771,055	8,867,945	200,639,000		



Sl.	Name of pbs	DSL Claimed				DSL Received			
		Installment	Interest	Penal Interest	Total	Installment	Interest	Penal Interest	Total
60	Munsigonj PBS	221,171,407	148,118,638	10,167,834	379,457,879	221,171,407	148,118,638	10,167,834	379,457,879
61	Dhaka PBS-2	71,224,074	58,755,083	5,964,679	135,943,836	87,013,162	58,755,083	5,964,679	151,732,924
62	Sunamgonj PBS	259,674,602	196,114,875	11,513,121	467,302,598	-	191,967,879	11,513,121	203,481,000
63	Sherpur PBS	157,917,137	119,439,218	8,154,101	285,510,456	14,627,144	177,255,927	8,154,101	200,037,171
64	Mymensingh PBS-3	195,167,860	147,822,244	7,881,469	350,871,573	104,436,954	206,631,673	7,881,469	318,950,096
65	Gaibanda PBS	163,831,977	123,344,095	8,806,303	295,982,375	48,142,659	178,462,026	8,806,303	235,410,988
66	Jhalokati PBS	108,024,252	81,893,989	5,688,136	195,606,377	-	139,762,586	5,688,136	145,450,722
67	Khulna PBS	243,676,506	183,148,584	10,637,176	437,462,266	-	276,568,824	10,637,176	287,206,000
68	Chittagong PBS-3	89,314,668	71,211,003	5,775,763	166,301,434	143,099,902	5,245,325	1,734,888	150,080,115
69	Gazipur PBS-1	207,030,146	125,320,886	-	332,351,032	207,030,146	125,320,886	-	332,351,032
70	Narayangonj PBS-1	75,808,725	42,687,468	-	118,496,193	75,808,725	42,687,468	-	118,496,193
71	Dhaka PBS-3	99,774,456	56,539,219	-	156,313,675	99,774,456	56,539,219	-	156,313,675
72	Comilla PBS-3	97,689,328	57,067,204	-	154,756,532	97,689,328	57,067,204	-	154,756,532
73	Sirajgonj PBS-2	102,181,007	61,673,108	5,427,973	169,282,088	132,319,197	62,340,161	5,427,973	200,087,331
74	Bogura PBS-2	117,396,622	81,635,566	5,592,970	204,625,158	59,954,974	84,528,519	5,592,970	150,076,463
75	Naogaon PBS-2	79,362,256	57,635,950	5,376,093	142,374,299	157,143,492	3,515,078	3,708,754	164,367,324
76	Comilla PBS-4	98,124,310	70,760,739	6,909,159	175,794,208	14,912,578	121,806,263	6,909,159	143,628,000
77	Gazipur PBS-2	78,032,672	44,926,766	-	122,959,438	78,032,672	44,926,766	-	122,959,438
78	Chandpur PBS-2	135,178,193	97,237,055	7,438,468	239,853,716	87,302,330	104,746,975	7,438,468	199,487,773
79	Narayangonj PBS-2	70,449,668	32,100,241	-	102,549,909	70,449,668	32,100,241	-	102,549,909
80	Dhaka PBS-4	130,443,785	73,169,033	2,616,761	206,229,579	157,914,038	73,169,033	2,806,333	233,889,404
	Grand Total	13,870,878,288	10,198,430,684	727,892,776	24,797,201,748	6,698,119,864	11,592,517,045	683,577,872	18,974,214,781

DSL/R/DSL/C Ratio Calculation were as below:

FY	DSL Claimed	DSL Received	Ratio
2020-21	24,797,201,748	18,974,214,781	76.52%



Bangladesh Rural Electrification Board (BREB)
Ratio Analysis

Annexure-F

SL No.	Particulars	Amount	Ratio
A.	Liquidity ratio:		
1	<u>Current Ratio=Current Asset/Current Liabilities</u>		3.33:1
	Current Assets	111,757,205,298	
	Current Liabilities	33,524,326,507	
2	<u>Quick Ratio=(Current Asset-Plant Materials and Operating Supplies-Store in transit-Advance and Prepayment-Loan and Advances to Employees)/Current Liabilities</u>		2.88:1
	Current Asset-Plant Materials and Operating Supplies-Store in transit-Advance and Prepayment-Loan and Advances to Employees	96,479,028,840	
	Current Liabilities	33,524,326,507	
3	<u>Cash Ratio=Cash and Cash Equivalents/Current Liabilities</u>		0.11:1
	Cash and Cash Equivalents	2,050,220,844	
	Current Liabilities	33,524,326,507	
B.	<u>Profitability Analysis</u>		
4	<u>ROA=(Net Income/Average Total Asset)*100</u>		0.29%
	Net Income	1,928,846,103	
	Total Assets as on 30.06.2021	649,632,623,852	
	Total Assets as on 30.06.2022	658,848,697,785	
	Total	1,308,481,321,637	
	Average Assets	654,240,660,818	
5	<u>ROTC=(EBIT/(Total Debt+Stockholder Equity))*100</u>		1.17%
	Operating margin before interest Tax	6,192,866,061	
	Total Debt	118,854,657,328	
	Total Equity (except PBS Reserve Fund & Government Capital Grant)	408,361,794,400	
	Total Capital	527,216,451,728	
C.	<u>Long Term Debt and Solvency Analysis</u>		
6	<u>Debt to Equity=Total Debt/Total Equity</u>		0.29:1
	Total Debt	118,854,657,328	
	Total Equity (except PBS Reserve Fund & Government Capital Grant)	408,361,794,400	