

**Bangladesh Rural Electrification  
Board (BREB)**  
**Auditor's Report and Audited Financial Statements**  
**For the year ended 30 June 2020**

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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 2020, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of BREB as at 30 June 2020, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), Accounting manual of BREB (Instruction 600-16) and other applicable laws and regulations.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the BREB in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. Those matters were addressed in context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is produced in the context.

Risk	Our response to the risk
<b>BREB General Plant</b>	
<p>The carrying value of BREB General Plant as at 30 June 2020 was BDT. 1,788,481,384.</p> <p>There are a number of areas where management judgment impacts the carrying value of BREB General Plant, and the related depreciation profiles. These include:</p> <ul style="list-style-type: none"> <li>• Determining which costs meet the criteria for capitalization;</li> <li>• The estimation of economic useful lives and residual values assigned to BREB General Plant.</li> </ul> <p>We identified the carrying value of BREB General Plant as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of BREB General Plant included the following:</p> <ul style="list-style-type: none"> <li>• assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of BREB General Plant, including the key internal controls over the estimation of useful economic lives and residual values;</li> <li>• assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase agreements and invoices, and assessing whether the costs capitalized met the relevant criteria for capitalization; and</li> <li>• Evaluating management's estimation of useful economic lives and residual values by considering our knowledge of the business.</li> </ul>
See note no. 3.00 of the financial statements.	

<p><b>Long Term Loan to PBS</b></p>	
<p>The carrying value of Long Term Loan to PBS as at 30 June 2020 was BDT. 416,490,129,462. Which is 70.73% of total assets.</p> <p>Long Term Loan to PBS was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Calculation the amount of long term loan to PBS;</li> <li>• Compliance of applicable rules and regulations; and</li> <li>• Presentation of accurate loan balance in the financial statements.</li> </ul> <p>We identified the carrying value of Long Term Loan to PBS as a key audit matter because of high level of management judgment involved and because of its significance to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of Long Term Loan to PBS included the following:</p> <ul style="list-style-type: none"> <li>• Recalculated the loan amount on sample basis;</li> <li>• To verify whether the loan amount shown in the financial statements is correct or not, we cross-checked the amount with the financial statements of PBS on a sample basis; and</li> <li>• We obtained an understanding of the processes and tested relevant controls, which impact the long term loan to PBS.</li> </ul>
<p>See note no. 5.00 of the financial statements.</p>	
<p><b>Investment in Bank (FDR)</b></p>	
<p>At the end of the year BREB reported total closing FDR balance was BDT. 19,610,023,267.</p> <p>Investment in Bank (FDR) was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Proper selection of Financial Institution for investing to FDR;</li> <li>• Considering FDR interest rate;</li> <li>• Obtaining FDR original instruments;</li> <li>• Calculation of interest receivable for fair presentation in the Financial Statements.</li> </ul> <p>We identified the closing balance of Investment in Bank (FDR) as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p>	<p>We performed a number of audit procedures for investment in Bank (FDR) and existence. The procedure introduced any others the followings:</p> <ul style="list-style-type: none"> <li>• Determining the existence of the investments by physical verifying the original FDR instruments;</li> <li>• Evaluated the selection processes of financial institution for investing in bank (FDR);</li> <li>• Evaluated and recalculated the appropriateness of the interest receivable and others; and</li> <li>• Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.</li> </ul>
<p>See note no. 8.00 of the financial statements.</p>	
<p><b>Plant Material and Operating Supplies</b></p>	
<p>The BREB had Plant Material and Operating Supplies of BDT 8,070,069,353 at 30 June 2020, held and across multiple products lines for gives loan to PBS.</p> <p>The Plant Material and Operating Supplies was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Purchase authorization;</li> <li>• Availability of store for stock Plant and Materials and process of stocking;</li> <li>• Existence of Plant, Material in warehouses; and</li> <li>• Disbursement/ delivery of Plant, Material and Operating Supplies.</li> </ul>	<p>Our audit procedures included, among others, the following:</p> <ul style="list-style-type: none"> <li>• Evaluated and selected systems and processes for plant material and operating supplies and tested a sample of key controls for establishing volumes and cost;</li> <li>• Evaluated the stocking process in the selected stores and undertook our own test of control;</li> <li>• Tested, on a sample basis, stocks of plant and materials to confirming existence by physical verification in warehouse; and</li> <li>• Evaluated the authorization for plant, material and operating supplies.</li> </ul>
<p>See note no. 12.00 of the financial statements.</p>	

<b>Other Receivables</b>	
<p>The carrying value of Other Receivables as at 30 June 2020 was BDT. 82,678,957,464.</p> <p>Other Receivables was a key audit matter because of some significance risk. These include:</p> <ul style="list-style-type: none"> <li>• Calculation of loan and other related items;</li> <li>• Controlling process of credit and others; and</li> <li>• Presentation of accurate information in the financial statements.</li> </ul>	<p>For other receivables our key audit procedures included the following:</p> <ul style="list-style-type: none"> <li>• Obtaining an understanding of BREB's credit and other related control procedures and assessing the design, implementation and operating effectiveness of key internal controls over granting of credit;</li> <li>• Evaluating the receivable calculations, agreeing the data inputs and checking the mathematical accuracy of the calculation;</li> <li>• Obtained balance confirmation for other receivables on sample basis;</li> <li>• We obtained a list of long outstanding receivables;</li> </ul>
<p>See note no. 16.00 of the financial statements.</p>	

### Reporting on Other Information

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

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

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

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

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

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

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

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

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

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

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

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

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

**Dhaka**  
08 December 2020

  
**Aziz Halim Khair Choudhury**  
Chartered Accountants

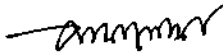
Signed by  
**Md. Aftab Uddin Ahmed FCA**  
Senior Partner  
ICAB Enrolment # 804

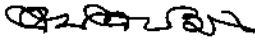
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**Bangladesh Rural Electrification Board (BREB)**  
**Statement of Financial Position**  
As at 30 June 2020

	Notes	Amount in Tk.	
		As at 30 June 2020	As at 30 June 2019
<b>Assets</b>			
<b>Non- Current Assets:</b>			
BREB general plant	03	1,788,481,384	1,656,765,976
Construction Work-in-Progress	04	32,408,191,247	27,572,739,381
Long Term Loan to PBS	05	416,490,129,462	363,267,029,812
Investment in Other Entities & Shares	06	5,143,957,092	5,147,039,892
Project Investment	07	25,384,130	18,843,000
Investment in Bank (FDR)	08	19,610,023,267	20,145,682,225
		<b>475,466,166,582</b>	<b>417,808,100,286</b>
<b>Current Assets:</b>			
Medium/Short Term Loan	09	38,618,086	9,608,962
Loan and Advances to Employees	10	559,703,276	581,434,297
L/C Margin- Deposit	11	15,399,739	15,399,739
Plant Materials and Operating Supplies	12	8,070,069,353	17,781,113,405
Store in Transit	13	6,054,198,273	4,571,878,798
Miscellaneous Current Assets	14	132,668,834	64,848,281
Advances and Prepayments	15	4,464,217,197	4,935,831,132
Other Receivables	16	82,678,957,464	76,337,472,191
Deposit with other organization	17	441,981	441,981
Cash at Bank	18	11,356,708,111	8,625,649,158
Imprest Fund and Revolving Fund	19	6,930,349	7,380,349
		<b>113,377,912,664</b>	<b>112,931,056,294</b>
		<b>588,844,079,247</b>	<b>530,739,156,579</b>
<b>Total Assets</b>			
<b>Fund and Liabilities</b>			
<b>Equities and Retained earnings:</b>			
GOB Fund	20	399,128,736,411	344,732,195,982
PBS Reserve Fund	21	8,846,648,913	7,815,286,268
Donated Capital	22	483,991,048	167,919,133
Retained Earnings	23	50,991,587,459	50,368,765,135
		<b>459,450,963,831</b>	<b>403,084,166,519</b>
<b>Non-current Liabilities:</b>			
Government Loan & Kinds	24	1,993,892,716	1,996,992,716
Long Term Foreign Loans	25	106,491,835,647	98,309,609,128
Long Term Liabilities-Employee Benefit Gratuity	26	11,812,331	25,227,963
Other Loans	27	2,571,427,673	2,571,427,673
		<b>111,068,968,368</b>	<b>102,903,257,479</b>
<b>Current Liabilities:</b>			
Foreign and GOB loan - Current	28	3,218,050,123	2,494,534,640
Accounts Payable	29	75,889,342	3,943,180,131
Security Deposits & Retention Money	31	9,823,894,098	10,349,572,006
Miscellaneous Current and Accrued Liabilities	32	147,125,762	160,948,018
Other Payables	33	5,059,187,723	7,803,497,786
		<b>18,324,147,048</b>	<b>24,751,732,581</b>
		<b>588,844,079,247</b>	<b>530,739,156,579</b>
<b>Total Liabilities</b>			
<b>Off Balance Sheet Item</b>			
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)**  
(আফজালুন নেছা)  
পরিচালক, হিসাব, বাণিজ্য

  
**Controller (Finance and Accounts)**  
(মোঃ নজমুল হক)  
সিনিয়র অফিসার (ফিন্যান্স)  
Signed in terms of quarterly financial report of even date annexed.

  
**মোঃ মাহমুদুল হক**  
(মুখ্য সচিব)  
সদস্য (অর্থ)  
বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড

Dhaka  
08 December 2020

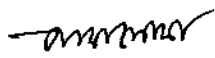
  
**Aziz Halim Khair Choudhury**  
Chartered Accountants


Signed by  
**Md. Aftab Uddin Ahmed FCA**  
Senior Partner  
ICAB Enrolment # 804


**Bangladesh Rural Electrification Board (BREB)**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the year ended 30 June 2020**

	Notes	2019-2020 Taka	2018-2019 Taka
<b>A. Revenue</b>			
Interest on Loan to Employees	35	37,537,079	39,540,443
Interest on Loan to PBS	36	6,728,190,347	6,658,344,048
Dividend received from RPCL		228,401,885	107,483,240
Interest on Bank Deposit	37	1,494,500,324	1,451,383,583
Equipment Rental	38	17,651,029	13,732,413
Other Non-operating Revenue	39	80,648,427	74,981,817
<b>Total Revenue</b>		<b>8,586,929,091</b>	<b>8,345,465,544</b>
<b>B. Operating Expenses</b>			
Pay & Allowances	40	745,495,144	673,241,854
Employee's Welfare Expenses	41	722,550,910	719,742,292
Employees' Welfare Outsourcing	42	37,690,160	-
Employees Welfare-Honorarium & Rewards		6,817,968	6,249,217
Utility Expense	43	17,147,305	19,560,390
Fuel and Lubricants Expense	44	27,887,494	25,071,152
Repair & Maintenance Expense	45	32,038,706	33,250,025
Depreciation	46	103,999,640	69,026,238
Legal and Professional fees	47	7,721,194	11,846,600
Travelling & Daily Allowance Expense	48	41,639,961	33,549,456
Postage, Telegram & Telephone Expense	49	2,903,009	3,266,884
Office Expenses	50	25,807,669	27,011,176
Entertainment Expenses		2,719,664	2,426,722
Insurance Premium (Transport Insurance)		13,733,428	11,936,310
Training Expenses		14,242,554	14,878,245
Publicity and Advertisement		15,505,168	10,868,850
Electricity week and Other Govt. program		13,738,363	5,477,955
BREB Automation Expenses		2,776,318	2,435,823
Bank Charge		995,177	3,523,762
Miscellaneous General Expenses		4,025,898	39,180,918
BREB IT and VAT Expenses		5,717,255	23,396
APA Bonus		56,953,466	26,342,791
Employee Recruitment Expense		9,304,495	31,910,418
Donation to Prime Minister Fund		5,822,055	-
Impairment of Investment- ICB Islami Bank		3,082,800	-
Other Expenses	51	20,509,928	15,012,362
<b>Total operating Expenses</b>		<b>1,940,825,731</b>	<b>1,785,832,837</b>
<b>C. Operating margin before interest (A-B)</b>		<b>6,646,103,360</b>	<b>6,559,632,707</b>
<b>D. Interest Expenses</b>	52	<b>1,023,281,036</b>	<b>1,015,176,404</b>
<b>Net margin for the year (C-D)</b>		<b>5,622,822,324</b>	<b>5,544,456,303</b>

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

  
**Director (Accounts)**  
(আফজালুন নেছা)  
পরিচালক, হিসাব, বাপবিবে

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

  
**মোঃ আজিম খায়র চৌধুরী**  
(মুশা সচিব)  
সদস্য (অর্থ)  
বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড

  
**Aziz Halim Khair Choudhury**  
Chartered Accountants

Signed by  
**Md. Aftab Uddin Ahmed FCA**  
Senior Partner  
ICAB Enrolment # 804

**Dhaka**  
08 December 2020



**Bangladesh Rural Electrification Board (BREB)**  
**Statement of Change in Equity**  
For the year ended 30 June 2020

Particulars	GOB Fund		Reserve for PBS Fund	Donated Capital	Retained Earnings	Total
	Equity-GOB	Government Capital Grant				
Balance as at 01 July 2019	268,981,680,167	75,750,515,815	7,815,286,268	167,919,133	50,368,765,135	403,084,166,518
Received during the year	57,279,435,736	1,092,999,270	2,988,277,703	316,071,914	-	61,676,784,624
Adjustment/ Refund	3,617,722,896	358,171,681	1,956,915,058	-	5,000,000,000	10,932,809,635
Net margin	-	-	-	-	5,622,822,324	5,622,822,324
<b>Balance as at 30 June 2020</b>	<b>322,643,393,007</b>	<b>76,485,343,404</b>	<b>8,846,648,913</b>	<b>483,991,048</b>	<b>50,991,587,459</b>	<b>459,450,963,830</b>

Particulars	GOB Fund		Reserve for PBS Fund	Donated Capital	Retained Earnings	Total
	Equity-GOB	Government Capital Grant				
Balance as at 01 July 2018	197,619,036,518	74,514,581,042	5,726,878,181	-	44,824,308,832	322,684,804,573
Received during the year	71,639,144,000	2,265,584,684	4,699,032,860	167,919,133	-	78,771,680,676
Adjustment/ Refund	276,500,351	1,029,649,911	2,610,624,773	-	-	3,916,775,034
Net margin	-	-	-	-	5,544,456,303	5,544,456,303
<b>Balance as at 30 June 2019</b>	<b>268,981,680,167</b>	<b>75,750,515,815</b>	<b>7,815,286,268</b>	<b>167,919,133</b>	<b>50,368,765,135</b>	<b>403,084,166,518</b>

**Director (Accounts)**

(আফজালুন নেছা)  
পরিচালক, হিসাব, বাপবিবো

Dhaka  
08 December 2020

**Controller (Finance and Accounts)**

Signed in terms of our separate report of even date annexed  
(স্বাক্ষরিত প্রতিবেদনসহ)  
নিম্নতরক (অর্থ ও হিসাব), বাপবিবো

**Member (Finance)**

মোঃ খায়রুল হাসান  
(মুগা সচিব)  
সদস্য (অর্থ)  
বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড

**Aziz Halim Khair Choudhury**  
Chartered Accountants


Signed by  
**Md. Aftab Uddin Ahmed FCA**  
Senior Partner  
ICAB Enrolment # 804

**Bangladesh Rural Electrification Board (BREB)**

**Statement of Cash Flows**

For the year ended 30 June 2020

	Notes	2019-2020 Taka	2018-2019 Taka
<b>A. Cash flow from operating activities</b>			
Cash receipts from PBS & others	53	10,660,567,528	10,537,648,342
Cash Paid to Suppliers and Others	54	(12,932,868,384)	(2,137,505,731)
<b>Net cash inflow/outflow from operating activities</b>		<b>(2,272,300,856)</b>	<b>8,400,142,611</b>
<b>B. Cash flow from investing activities</b>			
Long term loan to PBS		(53,223,099,650)	(86,344,867,577)
Investment in FDR		298,890,177	(7,124,392,984)
Investment in financially unsound PBS		236,768,781	(21,291,268)
Purchase of fixed assets		(325,050,218)	(124,426,333)
Construction work-in-progress		(4,835,451,865)	(8,461,164,278)
Project Investment		(6,541,130)	(18,843,000)
Medium/Short Term Loan		(29,011,124)	-
<b>Net cash inflow/outflow from investing activities</b>		<b>(57,883,495,030)</b>	<b>(102,094,985,440)</b>
<b>C. Cash flow from financial activities</b>			
Equity - GOB		53,153,131,804	71,362,643,649
Government loan		(3,100,000)	(6,900,000)
Long term foreign loan		8,182,226,520	21,127,331,955
PBS Reserve Fund		1,031,362,645	2,088,408,088
Government Capital Grants		734,827,589	1,235,934,773
Long term liabilities-Employee benefit		(13,415,631)	7,180,383
Donated Capital		316,071,914	167,919,133
Other loan		-	1,489,722,236
Interest paid on loan	55	(514,700,000)	(560,200,000)
<b>Net cash inflow/outflow from financial activities</b>		<b>62,886,404,840</b>	<b>96,912,040,216</b>
<b>Net increase/(decrease) in cash and cash equivalent (A+B+C)</b>		<b>2,730,608,953</b>	<b>3,217,197,386</b>
Opening cash and cash equivalent*		8,633,029,507	5,415,832,121
<b>Closing cash and cash equivalent</b>		<b>11,363,638,460</b>	<b>8,633,029,507</b>
<b>*Break up of closing cash and cash equivalent:</b>			
Cash at Bank		11,356,708,111	8,625,649,158
Imprest fund and revolving fund		6,930,349	7,380,349
		<b>11,363,638,460</b>	<b>8,633,029,507</b>



**Director (Accounts)**  
(আফজালুন নেছা)  
পরিচালক, হিসাব, বাণবিভাগ

Dhaka  
08 December 2020



**Controller (Finance and Accounts)**  
(মোঃ নজমুল হক)  
নিরাহক (অর্থ ও হিসাব), কাপবিবো



**Member (Finance)**  
মোঃ খারিকুল ইসলাম  
(যুগ্ম সচিব)  
সদস্য (অর্থ)  
বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড



**Bangladesh Rural Electrification Board (BREB)****Notes to the Financial Statements**For the year ended 30 June 2020**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 2020. The accounts of the samities are maintained at the respective samity office level. Financial statements of the board influenced by the transactions between BREB & Samities.

**2.4 Statement of Cash flows**

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

## 2.5 Cash and cash equivalents

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

## 2.6 Investments

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

## 2.7 Plant materials and operating supplies

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

## 2.8 BREB General plant

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

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

Assets purchased at any time during the year depreciation is charged for six month only.

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

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

SI No.	Asset group	Annual depreciation rate
1	Structure and Improvements	2%
2	Office Furniture & Fixtures	
	a) Furniture & Misc. Office Furniture & Equipment	6%
	b) Adding Machines, Calculator	15%
	c) Typewriters, Photocopying machines mimeograph & Offset printing machines	12%
	d) Data processing equipment	15%
3	Transportation equipment	
	a) Automobile	12%
	b) Motorcycles	15%
	c) Pickups, Light trucks, Jeeps including auxiliary equipment	12%
	d) Heavy trucks, buses, vans including auxiliary equipment	10%
	e) Trailers	10%
4	Test equipment	12%
5	Power operated equipment	15%
6	Communications equipment	10%
7	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 Rural Power Company Ltd. (RPCL) loan**

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

### **2.9.3 Interest on Palli Bidyut Samity (PBS) loan**

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

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

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

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

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

### **2.11 Retirement benefit schemes**

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

### **2.12 Foreign loans**

On receipt of plant materials and operating supplies from various international agencies like KFAED, IDA, OPEC, JBIC, IDB, KUWAIT, USAID, FINLAND, SFD, NORAD, CIDA, ADB, JICA, DFID, 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**

Grant 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**

No provision has been made for Income Tax on net margin for the year under section 44, sub section 4(b) of Income Tax Ordinance 1984.

A letter has been submitted to the appropriate authority through Ministry of Power, Energy and Mineral Resources as per letter no. 27.12.2637.013.33.636.17.249, dated 09.02.2017.

Tk. 1,253,791,703.01 has been deposited to govt. exchequer as Advance Income Tax.

**2.16 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 2019 to 30 June 2020.

**2.17 Members interest in different entities**

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

<b>Name of Members</b>	<b>Status with the board</b>	<b>Name of the firms/companies in which interested as proprietor, partner, director, managing agent, guarantor, employee etc.</b>
Major General Moin Uddin (Ret.)	Chairman	N/A
Sanjida Sobhan NDC	Member (Finance)	N/A
Abul Kalam Shamsuddin	Member (Administration)	N/A
Md. Zohirul Islam	Member (Distribution & Operation)	N/A
Anjan Kanti Das	Member (Planning & Development)	N/A
Md. Omor Faruque Bhuiyan	Member (PBS Management)	N/A
Md. Kausar Ameer Ali	Independent Member	From BPDB
Md. Arif	Independent Member	From BADC
Abdur Rashid	Independent Member	From BRDB
Swapan Kumar Ghosh	Independent Member	From BSCIC
Mr. Golam Kibria	Independent Member	From PGCB
Md. Moniruzzaman FCA	Independent Member	From ICAB

**2.18 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.



Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
<b>3. BREB general plant</b> (Details Annexure -A)		
Opening Balance at cost	2,921,993,260	2,840,408,044
Add: Addition during the year	325,050,218	124,426,333
Less: Sale/Adjustment during the year	2,957,664	42,841,117
	<b>3,244,085,815</b>	<b>2,921,993,260</b>
Less: Accumulated Depreciation	1,455,604,430	1,265,227,285
	<b>1,788,481,384</b>	<b>1,656,765,976</b>
<b>4. Construction Work-in-Progress</b>		
The amounts shown under the above head represent expenses incurred and paid by BREB up to the respective year end date in respect of following construction works under progress for PBSs:		
Construction work-in-progress - BREB (Note: 4.1)	443,896,660	132,330,153
Construction work-in-progress - PBS (Note: 4.2)	31,964,294,587	27,440,409,229
	<b>32,408,191,247</b>	<b>27,572,739,381</b>
<b>4.1 Construction work-in-progress - BREB</b>		
Opening Balance	132,330,153	-
Add: Addition during the year	325,606,720	132,330,153
	<b>457,936,873</b>	<b>132,330,153</b>
Less: Adjustment during the year	14,040,213	-
	<b>443,896,660</b>	<b>132,330,153</b>
<b>4.2 Construction Work-in-Progress -PBS</b>		
Pre-Construction WIP- Land Acquisition (Note: 4.2.1)	49,827,108	-
Civil Construction (Note: 4.2.2)	1,533,207,021	609,251,092
Line Construction (Note: 4.2.3)	30,350,091,876	26,780,473,835
Engineering and Supervision (Note: 4.2.4)	31,168,583	50,684,302
	<b>31,964,294,587</b>	<b>27,440,409,229</b>
<b>4.2.1 Pre-Construction WIP- Land Acquisition</b>		
Opening balance	-	47,833,868
Add: Addition during the year	236,697,762	20,675,000
	<b>236,697,762</b>	<b>68,508,868</b>
Less: Adjustment during the year	186,870,654	68,508,868
	<b>49,827,108</b>	<b>-</b>
<b>4.2.2 Civil Construction</b>		
Opening balance	609,251,092	396,480,322
Add: Addition during the year	1,309,171,699	764,650,883
	<b>1,918,422,791</b>	<b>1,161,131,205</b>
Less: Adjustment during the year	385,215,770	551,880,113
	<b>1,533,207,021</b>	<b>609,251,092</b>
<b>4.2.3 Line Construction</b>		
Opening balance	26,780,473,835	13,116,989,878
Add: Addition during the year	16,652,968,730	22,905,354,090
	<b>43,433,442,565</b>	<b>36,022,343,968</b>
Less: Adjustment during the year	13,083,350,689	9,241,870,133
	<b>30,350,091,876</b>	<b>26,780,473,835</b>
<b>4.2.4 Engineering and Supervision</b>		
Opening balance	50,684,302	445,433,000
Add: Addition during the year	40,707,867	117,594,880
	<b>91,392,169</b>	<b>563,027,880</b>
Less: Adjustment during the year	60,223,586	512,343,578
	<b>31,168,583</b>	<b>50,684,302</b>

Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019

**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	363,267,029,812	276,922,162,236
Add: Disbursed during the year	68,142,510,648	94,993,768,273
	<b>431,409,540,460</b>	<b>371,915,930,509</b>
Less: Adjustments/Realized during the year	14,919,410,998	8,648,900,697
	<b>416,490,129,462</b>	<b>363,267,029,812</b>

(Details are shown in Annexure -B)

**6. Investment in Other Entities & Shares**

Investment in share Rural Power Company Limited (Note: 6.1)	5,139,846,692	5,139,846,692
Investment in share of ICB Islamic Bank Limited (Note: 6.2)	4,110,400	7,193,200
	<b>5,143,957,092</b>	<b>5,147,039,892</b>

**6.1 Investment in Rural Power Company Limited**

Opening Balance	5,139,846,692	5,139,846,692
Add: Addition during the year	-	-
	<b>5,139,846,692</b>	<b>5,139,846,692</b>
Less: Adjustment during the year	-	-
	<b>5,139,846,692</b>	<b>5,139,846,692</b>

**Disclosers of Ordinary Share**

Year	No. of shares	Face value per	Face value in Taka	Face value in Taka
<b>Purchase of ordinary shares</b>				
1998	855,420	500	427,710,000	427,710,000

**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	-
<b>Sub Total</b>	<b>947,862</b>		<b>1,245,289,504</b>	<b>945,290,812</b>

**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
<b>Sub Total</b>	<b>2,236,420</b>		<b>2,715,013,880</b>	<b>2,715,013,880</b>

**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
2011	204,249	500	102,124,500	102,124,500
2012	112,337	500	56,168,500	56,168,500
<b>Sub Total</b>	<b>1,503,664</b>		<b>751,832,000</b>	<b>751,832,000</b>
<b>Total received shares</b>	<b>5,543,366</b>		<b>5,139,845,384</b>	<b>4,839,846,692</b>
Add: Share money deposit			1,308	300,000,000
<b>Total Investment in Shares</b>			<b>5,139,846,692</b>	<b>5,139,846,692</b>

BREB received 1,503,664 bonus share from Rural Power Company Limited (RPCL) up to 30 June 2019 which included in total number of share. But share certificate amounting to Tk 1,308 of Tk 5,139,846,692 has not been received yet.





Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
<b>8.2 Other Special Fund</b>		
Contractors Security Deposit (Note: 8.2.1)	175,458,802	765,249,814
Substation insurance fund (Note: 8.2.2)	374,837,093	371,888,070
Investment in financially unsound PBSs (Note: 8.2.3)	490,689,173	2,242,870,065
Share risk pool Insurance fund (Note: 8.2.4)	65,512,120	220,000,000
PBS O & M Fund (Note: 8.2.5)	309,442,044	-
	<b>1,415,939,232</b>	<b>3,600,007,949</b>
<b>8.2.1 Contractors Security Deposit</b>		
Opening balance	765,249,814	608,725,241
Add: Addition during the year	372,629,724	515,783,849
	<b>802,512,786</b>	<b>1,124,509,090</b>
Less: Adjustment during the year	627,053,984	359,259,276
	<b>175,458,802</b>	<b>765,249,814</b>
<b>8.2.2 Substation Insurance Fund</b>		
Opening balance	371,888,070	259,161,430
Add: Addition during the year	72,919,448	212,496,592
	<b>444,807,518</b>	<b>471,658,022</b>
Less: Adjustment during the year	69,970,425	99,769,952
	<b>374,837,093</b>	<b>371,888,070</b>
<b>8.2.3 Investment in financially unsound PBSs</b>		
Opening balance	2,242,870,065	2,028,511,994
Add: Addition during the year	133,667,790	616,016,363
	<b>2,376,537,855</b>	<b>2,644,528,357</b>
Less: Adjustment during the year	1,885,848,683	401,658,292
	<b>490,689,173</b>	<b>2,242,870,065</b>
<b>8.2.4 Share risk pool Insurance fund</b>		
Opening balance	220,000,000	-
Add: Addition during the year	5,512,120	220,000,000
	<b>225,512,120</b>	<b>220,000,000</b>
Less: Adjustment during the year	160,000,000	-
	<b>65,512,120</b>	<b>220,000,000</b>
<b>8.2.5 PBS O &amp; M Fund</b>		
Opening balance	-	-
Add: Addition during the year	309,442,044	-
	<b>309,442,044</b>	<b>-</b>
Less: Adjustment during the year	-	-
	<b>309,442,044</b>	<b>-</b>
<b>8.3 Depreciation Fund</b>		
Opening balance	1,175,858,179	1,044,532,067
Add: Addition during the year	306,111,164	151,326,112
	<b>1,481,969,343</b>	<b>1,195,858,179</b>
Less: Adjustment during the year	207,227,521	20,000,000
	<b>1,274,741,821</b>	<b>1,175,858,179</b>
<b>9. Medium/Short Term Loan</b>		
The following loans extended to PBSs expected to be repaid to BREB within one year have been shown under the above head:		
Opening balance	9,606,962	127,800,449
Add: Addition during the year	82,035,177	63,603,951
	<b>91,642,139</b>	<b>191,404,399</b>
Less: Adjustment during the year	53,024,052	181,797,437
	<b>38,618,086</b>	<b>9,606,962</b>

Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
<b>10. Loan and Advances to Employees</b>		
<b>House Building Loan to Employee</b>		
Opening Balance	580,171,243	606,139,632
Add: Disbursed during the year	78,248,800	66,293,319
	<u>658,420,043</u>	<u>672,432,951</u>
Less: Realized during the year	98,726,767	92,261,708
	<u>559,693,276</u>	<u>580,171,243</u>
<b>Advance against:</b>		
Salary	4,000	-
Purchase (goods)	-	910,010
Services other than utility service	6,000	353,044
	<u>10,000</u>	<u>1,263,054</u>
	<u>559,703,276</u>	<u>581,434,297</u>
<b>11. L/C Margin- Deposit</b>		
Opening Balance	15,399,739	15,399,739
Add: Addition during year	-	-
	<u>15,399,739</u>	<u>15,399,739</u>
Less: Adjustment during the year	-	-
	<u>15,399,739</u>	<u>15,399,739</u>
<b>12. Plant Materials and Operating Supplies</b>		
Values of stock of plant materials and operating supplies as per financial ledger of BREB are as follows:		
Material and supplies (Note: 12.1)	21,365,019,768	28,719,914,915
Sub-Station Materials (Note: 12.2)	173,111,975	228,386,086
Material and supplies -O & M for PBS (Note: 12.3)	505,022,627	1,157,421,426
	<u>22,043,154,371</u>	<u>30,105,722,428</u>
Less: Undistributed Store expenses	13,973,085,017	12,324,609,023
	<u>8,070,069,353</u>	<u>17,781,113,405</u>
Plant materials and operating supplies valued and taken up by the management of the board.		
<b>12.1 Material and supplies</b>		
Opening Balance	28,719,914,915	33,360,344,463
Addition Balance during the year	35,590,664,624	113,951,254,423
	<u>64,310,579,539</u>	<u>147,311,598,886</u>
Less: Adjustment during the year	42,945,559,771	118,591,683,970
	<u>21,365,019,768</u>	<u>28,719,914,915</u>
<b>12.2 Sub-Station Materials</b>		
Opening Balance	228,386,086	216,208,483
Addition Balance during the year	1,499,252,599	640,118,985
	<u>1,727,638,686</u>	<u>856,327,468</u>
Less: Adjustment during the year	1,554,526,711	627,941,381
	<u>173,111,975</u>	<u>228,386,086</u>
<b>12.3 Material and supplies -O &amp; M for PBS</b>		
Opening Balance	1,157,421,426	239,344,119
Addition Balance during the year	305,347,610	1,828,846,469
	<u>1,462,769,037</u>	<u>2,068,190,587</u>
Less: Adjustment during the year	957,746,409	910,769,161
	<u>505,022,627</u>	<u>1,157,421,426</u>
<b>13. Store in Transit</b>		
The amount shown under the above head represents cost incurred up to the year end date in respect of materials and supplies which are in transit.		
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	3,969,166,298	3,626,726,045
URIDS : RRKB	2,003,644,713	857,738,388
UREDS : DCSD	38,588,681	44,615,784
	<u>6,054,198,273</u>	<u>4,571,878,798</u>

Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
<b>14. Miscellaneous Current Assets</b>		
Contractors	70,341,400	62,354,924
Supplies of materials (Note: 14.1)	5,330,659	5,330,659
Project Expense ( Pay & Allowances)	2,619,227	1,977,800
Other Expenses (Project Exp.)	54,321,298	(4,814,902)
Preliminary survey and investigation (Environment Certificate)	56,250	-
	<b>132,668,834</b>	<b>64,848,281</b>
<b>14.1 Supplies of Materials</b>		
Materials Supplies- Material Sec.	5,330,659	5,330,659
	<b>5,330,659</b>	<b>5,330,659</b>
<b>15. Advances and Prepayments</b>		
Ansar honorarium	11,213,372	20,202,579
Supplier's	52,537,395	371,346,354
Advance income Tax	1,253,791,703	1,061,773,556
Customs duty and VAT	3,005,131,586	3,054,514,890
Mobilization	139,568,141	427,993,753
Legal expenses	1,975,000	-
	<b>4,464,217,197</b>	<b>4,935,831,132</b>
<b>16. Other Receivables</b>		
Receivable from PBS (Note: 16.1)	81,965,598,701	75,823,330,729
Receivable from inter project loan	3,100,000	166,600,000
Interest on loan to employee (Note: 16.2)	246,977,748	237,582,998
Receivable from other utility agency	1,669,912	1,669,912
Interest receivable from BREB Own Fund (FDR)	386,849,020	4,509,273
Interest receivable from Security Deposit Fund (FDR)	6,729,245	3,817,127
Interest receivable from Substation Insurance Fund (FDR)	11,950,135	12,994,586
Interest receivable from Depreciation Fund (FDR)	41,295,600	48,712,360
Interest receivable from financially unsound PBS Fund	14,787,104	38,255,206
	<b>82,678,957,464</b>	<b>76,337,472,191</b>
<b>16.1 Receivable from PBS</b>		
Matured long term loan-Principal (Note: 16.1.1)	63,493,483,151	57,135,555,905
Matured interest on long term loan (Note: 16.1.2)	18,472,115,550	18,687,774,824
	<b>81,965,598,701</b>	<b>75,823,330,729</b>
<b>16.1.1 Matured Long Term Loan-Principal</b>		
Opening Balance	57,135,555,905	51,845,662,180
Add: Addition during year	8,892,334,201	8,510,260,863
	<b>66,027,890,106</b>	<b>60,355,923,043</b>
Less: Adjustment/realize during the year	2,534,406,955	3,220,367,138
	<b>63,493,483,151</b>	<b>57,135,555,905</b>
<b>16.1.2 Matured Interest on Long Term Loan</b>		
Opening Balance	18,687,774,824	17,526,454,411
Add: Addition during year	6,687,954,032	6,534,811,802
	<b>25,375,728,856</b>	<b>24,061,266,213</b>
Less: Adjustment/realize during the year	6,903,613,306	5,373,491,389
	<b>18,472,115,550</b>	<b>18,687,774,824</b>
<b>16.2 Interest on Loan to Employee</b>		
Opening Balance	237,582,999	219,728,390
Add: Addition during year	37,537,079	40,004,226
	<b>275,120,078</b>	<b>259,732,616</b>
Less: Adjustment during the year	28,142,330	22,149,617
	<b>246,977,748</b>	<b>237,582,999</b>
<b>17. Deposit with other organization</b>		
Deposit with BPDB	387,306	387,306
Dhaka PBS-1	54,675	54,675
	<b>441,981</b>	<b>441,981</b>

Particulars	Amount in Tk.			
			As at 30 June 2020	As at 30 June 2019
<b>18. Cash at Bank</b>	<b>BREB</b>	<b>Project</b>		
SB A/C-BREB revenue	356,212,743	-	356,212,743	1,138,781,513
SB A/C-BREB own fund (Note: 18.01)	2,641,452,303	4,669,406,400	7,310,858,703	4,753,247,188
SB A/C-Security deposit	1,014,971,808	2,247,836,733	3,262,808,541	1,416,907,664
SB A/C-Depreciation	165,646,699	-	165,646,699	96,738,920
SB A/C-Project-ADP	1,404,574	58,383,761	59,788,335	155,508,167
SB A/C RPA (CONTASA)	-	194,412,410	194,412,410	1,064,068,425
C/A ADP (Local)	-	-	-	369,125
Finance to BREB Project	6,980,680	-	6,980,680	28,156
	<b>4,186,668,808</b>	<b>7,170,039,303</b>	<b>11,356,708,111</b>	<b>8,625,649,158</b>
<b>18.01 BREB Own Fund</b>	Details of SB A/C-BREB own fund are given below:			
Own Fund			261,636,062	-
Samity Hoitea Prapta DSL			1,435,474,305	-
Krishi Sech Karjer Bidduy (Agricultural Rebate)			3,491,266	-
Asrayoan Prokpa Tahabil			580,356	-
Magistrate Court of BREB			99,905	-
PBS Deposit Work			12,790,934	-
Share Risk Pool Insurance			467,171,987	-
Fund for Procurement O & M Material			366,619,923	-
Unsound PBS			93,587,565	-
			<b>2,641,452,303</b>	<b>-</b>
<b>19. Imprest Fund and Revolving Fund</b>	Funds lying with different directorates of BREB and Executive Engineers as imprest and revolving fund respectively are shown below:			
Imprest cash with various directorates of BREB			4,800,349	5,000,349
Revolving fund (carrying materials)			2,130,000	2,380,000
			<b>6,930,349</b>	<b>7,380,349</b>
<b>20. GOB Fund</b>	Details of Government capital grant are shown in Annexure-D			
Equity-GOB (Note:20.1)			322,643,393,007	268,981,680,167
Government Capital Grant			76,485,343,404	75,750,515,815
			<b>399,128,736,410</b>	<b>344,732,195,982</b>
<b>20.1 Equity-GOB</b>	Details of Government capital grant are shown in Annexure-D			
Opening Balance			268,981,680,167	197,619,036,518
Add: Received in Cash during the year			57,279,435,736	71,639,144,000
			<b>326,261,115,903</b>	<b>269,258,180,518</b>
Less: Adjustment/Return to GOB			3,617,722,896	276,500,351
			<b>322,643,393,007</b>	<b>268,981,680,167</b>
<b>Project wise break-up of equity of Government:</b>	<b>Name of the project:</b>			
Rural electrification Expansion DDP-1			3,650,943,923	3,650,943,923
Rural electrification Expansion CSDP-1			4,402,454,591	4,402,454,591
Rural electrification Expansion 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)			1,989,142,658	1,814,142,658
CSS-REP Project			1,031,181,415	1,031,181,415
Solar powered irrigation pump & solar home system			18,130,978	18,130,978
Rural electrification expansion under Gopalgonj PBS			108,913,449	108,913,449
Rural electrification expansion DDP-2			15,165,451,898	14,279,153,855
Rural electrification expansion CSDP-2			15,075,228,381	14,580,566,829
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

Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
1.5 Million consumer connection	68,420,602,648	52,420,603,323
UREDS:TAPP	37,317,471	26,567,471
URIDS Project (RRKB)	3,890,444,321	2,290,479,785
URIDS Project (DMCS)	3,667,625,700	2,372,426,975
PPM- Phase-1	824,199,358	960,054,116
2.5 Million consumer connection	115,252,184	115,252,184
Rural electrification expansion 70K - OLD T	7,410,255,536	7,410,255,536
REE SDP and ID of BREB headquarter	11,769,580,620	9,319,580,620
100% DNE (RRKB)	38,389,800,000	23,289,800,000
100% DNE (DMCS)	44,657,285,167	28,927,382,386
SPPAI	26,113,931	17,248,250
TESIRH	2,876,794	876,794
EAP	69,783,580	24,856,627
	<b>322,643,393,006</b>	<b>268,981,680,167</b>

**21. PBS Reserve Fund**

Liquidated damage (foreign supplies)	783,995,191	686,935,167
Liquidated damage (local supplies)	3,880,393,287	3,026,159,151
Demurrage	178,810,099	178,800,217
Foreign supplies penalty	273,157,505	273,155,877
Local supplies penalty	217,773,380	212,593,229
Contractors penalty	121,238,742	103,607,301
Penalty for carrying contractors	4,370,744	4,365,763
Interest on Deposit / Return from special fund	20,170,241	19,637,920
Penalty for short material	83,651,553	25,857,394
Penalty for short material (carrying)	5,214,097	5,214,097
PG. Bank Guaranty forfeited	262,164,284	163,233,984
Dividend receive	769,951,884	769,951,884
Aid to construction	404,214,467	631,989,045
Short Materials from suppliers	2,820,657	2,566,603
Others	1,838,722,783	1,711,218,638
	<b>8,846,648,913</b>	<b>7,815,286,268</b>

**22. Donated Capital**

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

Opening Balance	167,919,133	-
Add: Addition during year	316,071,914	167,919,133
	<b>483,991,048</b>	<b>167,919,133</b>
Less: Adjustment during the year	-	-
	<b>483,991,048</b>	<b>167,919,133</b>

**23. Retained Earnings**

Opening Balance	50,368,765,135	44,824,308,833
Add: Net Margin during the year	5,622,822,324	5,544,456,303
	<b>55,991,587,459</b>	<b>50,368,765,135</b>
Less: Adjustment/Refund to GOB during the year	5,000,000,000	-
	<b>50,991,587,459</b>	<b>50,368,765,135</b>

**24. Government Loan & Kinds**

These represent the liabilities to the Government of Bangladesh at 30 June 2020 for the cost of line acquired from BPDB, DESA and Cash loan as shown below:

BPDB taken over line	1,858,415,216	1,858,415,216
DESA taken over line	77,977,500	77,977,500
Cash loan (Note 24.1)	57,500,000	60,600,000
	<b>1,993,892,716</b>	<b>1,996,992,716</b>

Particulars	Amount in Tk.	
	As at	As at
	30 June 2020	30 June 2019
<b>24.1 Cash Loan</b>		
Opening balance	60,600,000	67,500,000
Add: Prior year adjustment	1,900,000	-
Corrected opening balance	<u>62,500,000</u>	<u>67,500,000</u>
Less: Current maturity	5,000,000	6,900,000
	<u><b>57,500,000</b></u>	<u><b>60,600,000</b></u>

It was supposed to show Tk. 50 lac in last year as current maturity but wrongly it was shown as Tk. 69 lac. (Tk. 50 lac as principal amount and Tk. 19 lac as interest amount). The excess amount of interest of Tk. 19 lac has been adjusted with the opening balance of the current year to show the correct loan amount.

**25. 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 Aid (DPA) (Note: 25.1)	76,935,473,009	71,733,007,997
Reimbursable Project Aid (RPA) (Note: 25.2)	32,769,412,761	29,064,235,771
	<u><b>109,704,885,770</b></u>	<u><b>100,797,243,768</b></u>
Less: Foreign Loan - Current (Note: 25.3)	3,213,050,123	2,487,634,640
<b>Total (Details are shown in Annexure -C)</b>	<u><b>106,491,835,647</b></u>	<u><b>98,309,609,128</b></u>

**25.1 Direct Project Aid (DPA)**

ACRE Phase-1-USAID	436	436
Tang-1 & Mymen-1(Ext)-ADB	(271)	9,665,729
ACRE Phase-2A-USAID	5,146	28,105,146
ACRE Phase-2A-Finland	15,765	8,215,765
ACRE Phase-3A-IDA	49,204	49,204
ACRE Phase-3B-USAID	205,098,286	251,298,286
ACRE Phase-3B(Ext)-Finland	18,044,291	22,044,291
ACRE Phase-3C-CIDA	174,678,702	217,878,702
ACRE Phase-3C-SFD	37,720,937	58,820,937
ACRE Phase-3A(Ext)-JDRG	185,700,266	221,600,266
ACRE Phase-4A-IDA	1,233,023,651	1,410,623,651
REB Central Facilities-IDA	16,791,369	25,591,369
ACRE Phase-4B-Finland	48,775,601	56,575,601
Cyclone Grant-KSA	34,039,368	40,239,368
ACRE Phase-4C-KFAED	484,601,496	538,301,496
ACRE Phase-4C-IDB	257,353,147	283,053,147
ACRE Phase-4C-OPEC	255,585,830	281,085,830
ACRE Phase-4C-OECF	684,401,644	746,401,644
18 PBS-ADB	126,480,628	137,880,628
18 PBS-CIDA	409,367,351	460,267,351
18 PBS-OECF JAPAN	213,144,377	236,644,377
18 PBS-NORAD	212,591,730	239,091,730
15 PBS-Netherland	499,791,087	554,791,087
15 PBS-China Barter	282,184,859	317,184,859
5000 KM(Ext)-NORAD	100,916,507	111,116,507
ACRE Phase-4D-KFAED	211,185,236	226,185,236
ACRE Phase-5A-KFAED	256,810,416	275,010,416
ACRE Phase-5A-SFD	413,631,335	439,531,335
ACRE Phase-5A-IDB	469,478,878	505,478,878
ACRE Phase-5A-JBIC	954,825,362	1,012,725,362
ACRE Phase-5A-NORAD	268,864,856	298,064,856
ACRE Phase-5B-OPEC	306,529,151	325,529,151
ACRE Phase-5B-JBIC	337,573,190	358,973,190
ACRE Phase-5B-NORAD	244,029,454	259,329,454
DLR-ADB	784,913,369	833,713,369
7000 KM(Ext & Int 2nd)-ADB	90,746,138	96,246,138
7000 KM(Ext & Int 2nd)-N'land	1,412,893,111	1,500,593,111

Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
7000 KM(Ext & Int 2nd)-EDCF	729,565,787	773,065,787
12 PBS-ADB	233,117,968	247,017,968
18 PBS (2nd phase)-ADB	277,017,266	293,617,266
15 PBS (2nd phase)-ADB	774,981,386	822,681,386
SLR-IDA	2,257,297,318	2,768,697,319
9 PBS-DFID	2,926,443,530	3,063,943,530
67 PBS -DFID	364,235,550	381,580,550
10 Lakh Consumer-DFID	454,410,256	479,578,256
REB Training Academy-ADB	16,199,521	22,334,521
REUP-JICA	10,504,555,144	10,490,640,767
BDP-1(IDB)	1,118,915,251	1,110,764,031
Horipur 360MW Power Plant-JICA	323,280,871	320,902,208
Rural Elect.& Ren Ener Dev-IDA	48,852,870	43,746,927
URIDS;DMCS-ADB	16,857,714,663	14,656,814,137
URIDS;RRKB-ADB	15,238,074,822	11,816,225,431
UREDS;DCSD-IDA	4,255,890,006	3,769,037,904
UREDS:TAPP;DCSD-IDA	1,636,332	1,747,180
PPM- Phase-1	2,163,897,623	1,198,802,808
2.5MCCP	7,128,789,295	7,076,288,745
SPPAI	28,755,645	7,613,373
	<b>76,935,473,009</b>	<b>71,733,007,997</b>

**25.2 Reimbursable Project Aid (RPA)**

REB Training Academy-ADB	112,629,590	112,629,590
Rural Elect.& Ren Ener Dev-IDA	680,792,395	680,792,395
SLR-IDA	5,708,931,765	5,708,931,765
UREDS;DCSD-IDA	25,942,115,202	22,343,704,373
UREDS:TAPP	324,943,809	218,177,648
	<b>32,769,412,761</b>	<b>29,064,235,771</b>

**25.3 Foreign Loan - Current**

Tang-1 & Mymen-1(Ext)-ADB	-	9,665,729
ACRE Phase-2A-USAID	-	28,105,146
ACRE Phase-2A-Finland	-	8,215,765
ACRE Phase-3B-USAID	49,900,000	50,700,000
ACRE Phase-3B(Ext)-Finland	4,300,000	4,400,000
ACRE Phase-3C-CIDA	46,300,000	47,100,000
ACRE Phase-3C-SFD	21,700,000	22,100,000
ACRE Phase-3A(Ext)-JAPAN	39,300,000	39,900,000
ACRE Phase-4A-IDA	200,500,000	203,900,000
REB Central Facilities-IDA	9,100,000	9,200,000
ACRE Phase-4B-Finland	8,700,000	8,800,000
Cyclone Grant-KSA	6,800,000	6,900,000
ACRE Phase-4C-KFAED	62,800,000	63,900,000
ACRE Phase-4C-IDB-1	30,600,000	31,100,000
ACRE Phase-4C-OPEC-61	30,300,000	30,800,000
ACRE Phase-4C-OECF (JAPAN-P-37)	75,000,000	76,200,000
18 PBS-ADB Credit No. 1356	13,800,000	14,000,000
18 PBS (Ext & Int.) - CIDA	58,600,000	59,500,000
18 PBS (Ext & Int.) - OECF/JBIC	27,500,000	28,000,000
18 PBS (Ext & Int.) - NORAD	30,500,000	31,000,000
15 PBS (Extn. & Int.) - Netherlands	64,400,000	65,500,000
15 PBS (Extn. & Int.) - China Barter	40,300,000	41,000,000
5000 KM(Ext)-NORAD	12,100,000	12,300,000
ACRE Phase-4D-KFAED	19,100,000	19,300,000
ACRE Phase-5A-KFAED	23,100,000	23,500,000
ACRE Phase-5A-SFD	33,900,000	34,400,000
ACRE Phase-5A-IDB	45,000,000	45,700,000
ACRE Phase-5A-JBIC	76,300,000	77,400,000
ACRE Phase-5A-NORAD	34,300,000	34,800,000



Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
ACRE Phase-5B-OPEC	25,000,000	25,300,000
ACRE Phase-5B-JBIC	28,000,000	28,400,000
ACRE Phase-5B-NORAD	19,900,000	20,200,000
DLR-ADB	63,900,000	64,900,000
7000 KM(Ext & Int 2nd)-ADB	7,300,000	7,400,000
7000 KM(Ext & Int 2nd)-N'land	114,900,000	116,600,000
7000 KM(Ext & Int 2nd)-EDCF	57,600,000	58,400,000
12 PBS-ADB	18,400,000	18,700,000
18 PBS (Ext & Int.) - ADB-1884	21,900,000	22,300,000
15 PBS (Extn.& Int.) - ADB	62,600,000	63,600,000
SLR-IDA	664,800,000	674,600,000
9 PBS-DFID	194,338,000	190,000,000
67 PBS -DFID	24,445,000	24,745,000
10 Lakh Consumer-DFID	35,868,000	36,368,000
REB Training Academy-ADB	8,635,000	8,735,000
REUP-JICA	801,264,123	-
	<b>3,213,050,123</b>	<b>2,487,634,640</b>
<b>26. Long Term Liabilities-Employee Benefit Gratuity</b>		
Opening Balance (Note: 26.1)	25,227,963	18,047,580
Provision for Gratuity (Note: 26.2)	3,813,910	68,498,720
	<b>29,041,873</b>	<b>86,546,300</b>
Less: Payment of Gratuity (Note: 26.3)	17,229,542	61,318,337
	<b>11,812,331</b>	<b>25,227,963</b>
Project wise details breakup of Long Term Liabilities- Employee Benefit Gratuity are given below.		
<b>26.1 Opening Balance</b>		
DDP-II	6,455,638	-
CSDP-II	4,671,405	-
RRDP-II	6,102,499	-
URIDS- DMCS	2,666,264	-
URIDS-RRKB	1,355,702	-
UREDS-DCSD	3,532,532	-
UREDS-TAPP	443,924	-
	<b>25,227,964</b>	<b>-</b>
<b>26.2 Provision for Gratuity</b>		
URIDS- DMCS	1,617,727	-
URIDS-RRKB	1,864,383	-
UREDS-TAPP	331,800	-
	<b>3,813,910</b>	<b>-</b>
<b>26.3 Payment of Gratuity</b>		
DDP-II	6,455,638	-
CSDP-II	4,671,405	-
RRDP-II	6,102,499	-
	<b>17,229,542</b>	<b>-</b>
<b>27. Other Loans</b>		
Long term debt-BPDB	1,489,767,665	1,489,767,665
Long term debt-DESA	1,081,660,008	1,081,660,008
	<b>2,571,427,673</b>	<b>2,571,427,673</b>
<b>28. Foreign and GOB loan - Current</b>		
Foreign loan - Current (Note: 25.3)	3,213,050,123	2,487,634,640
GOB loan (Cash)	5,000,000	6,900,000
	<b>3,218,050,123</b>	<b>2,494,534,640</b>

Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
<b>29. Accounts Payable</b>		
Internal Payable	595,556	49,443,189
External Payable	5,993,719	5,993,720
Payable to PBS-short materials	20,337,648	19,929,284
1.8 MCCP	40,154,664	40,709,242
1.5 MCCP	8,807,756	37,041,856
PPM Phase- 1	-	326,536,459
SDP & ID	-	49,970,431
URIDS(RRKB)	-	10,633,552
100%DNE (DMCS)	-	1,314,978,027
100%DNE (RRKB)	-	2,087,944,371
	<b>75,889,342</b>	<b>3,943,180,131</b>
<b>30. TDS and VDS Payable/ (Receivable)</b>		
Opening Balance	-	-
Collected During the year (Note: 30.1)	5,149,975,251	6,938,383,547
	<b>5,149,975,251</b>	<b>6,938,383,547</b>
Paid/ adjusted during the year (Note: 30.2)	5,149,975,251	6,938,383,547
	-	-
<b>30.1 Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) -Collection</b>		
TDS on Supplier	155,894,539	219,303,802
TDS on Contractors	2,480,325,150	5,108,135,569
TDS on Others	7,760,260	8,072,145
VDS on Supplier	86,116,418	70,060,661
VDS on Contractors	2,419,878,884	1,451,589,287
	<b>5,149,975,251</b>	<b>6,857,161,464</b>
<b>30.2 Vat Deduction at Source (VDS) and Tax Deduction at Source (TDS) - Paid</b>		
TDS on Supplier	155,894,539	219,303,802
TDS on Contractors	2,480,325,150	5,108,135,569
TDS on Others	7,760,260	8,072,145
VDS on Supplier	86,116,418	70,060,661
VDS on Contractors	2,419,878,884	1,451,589,287
	<b>5,149,975,251</b>	<b>6,857,161,464</b>
<b>31. Security Deposits &amp; Retention Money</b>		
Security deposits (Note: 31.1)	8,233,301,034	7,826,094,759
Retention money (Note: 31.2)	1,590,593,064	2,523,477,247
	<b>9,823,894,098</b>	<b>10,349,572,007</b>
<b>31.1 Security Deposits</b>		
The amount of security deposits has been received from contractors against the following:		
Consultant	7,176,517	7,176,517
Contractors	5,695,064	5,989,564
Carrying Contractors	439,576	439,576
Cash deposit (cashier appointment)	25,000	25,000
1.8 MCCP	22,592,960	27,998,498
UREDS (DCSD)	1,868,238,431	1,606,225,248
REE-CSDP-2	218,064,315	224,508,006
REE-RRDP-2	114,908,880	215,941,809
REE-KDP-2	39,605,827	111,365,032
REE-BDP-2	43,962,564	91,618,526
REE-DDP-2	240,142,874	209,107,226
CSS-REP	15,140,477	15,296,227
1.5 MCCP	1,896,997,293	1,124,117,266
REE-SDP & ID	237,055,631	184,824,866
URIDS (DMCS)	176,791,809	71,202,511
URIDS (RRKB)	250,344,874	86,409,277
100% DNE (DMCS)	1,846,619,918	1,741,169,631
100% DNE(RRKB)	1,249,404,024	2,102,584,979
TESIRH	95,000	95,000
	<b>8,233,301,034</b>	<b>7,826,094,759</b>

Particulars	Amount in Tk.	
	As at 30 June 2020	As at 30 June 2019
<b>31.2 Retention Money</b>		
Foreign suppliers URIDS (DMCS, RRKB)	1,080,073,739	2,246,438,551
Local suppliers	70,331,916	197,233,880
Consultant (UREDS,DCSD,TAPP)	439,157,409	79,804,816
Contractors	1,030,000	-
	<b>1,590,593,064</b>	<b>2,523,477,247</b>
<b>32. Miscellaneous Current and Accrued Liabilities</b>		
Government subsidy	40,734,271	61,473,649
Provision for audit fee	200,000	200,000
PBS advance for operating and maintenance of materials	17,971,965	19,303,973
BREB Magistrate Court Expenses-Receipts & Payments	64,176	75,382
Other expenses	4,358,037	4,757,261
Service charge for O & M materials for the PBS	83,797,314	75,137,752
	<b>147,125,762</b>	<b>160,948,017</b>
<b>33. Other Payables</b>		
IBDC (materials overhead)	2,050,772,699	1,854,490,188
PBS substation insurance	598,414,611	467,207,144
Other deferred credits	260,074,342	984,280,365
Deferred Credits	19,536,195	-
Fund Received from PBS (DSL)	117,666,370	428,999,264
Payable to Inter-Project Loan Account	2,600,000	166,600,000
Fund for Procurement of O & M Material for the PBS	1,483,328,927	1,361,931,886
Emergency Material Purchase Fund for Financially unsound PBSs	500,000,000	2,517,946,918
Finance to BREB Project Own Fund (Note: 33.1)	26,794,578	22,042,000
	<b>5,059,187,723</b>	<b>7,803,497,786</b>
<b>33.1. Finance to BREB Project Own Fund</b>		
Opening Balance	22,042,000	-
Addition during the year	5,172,933	22,111,688
	<b>27,214,933</b>	<b>22,111,688</b>
Adjusted/ refunded during the year	420,354	69,688
	<b>26,794,578</b>	<b>22,042,000</b>
<b>34. Contingent Assets</b>		
This represents amount due from Sadharan Bima Corporation and Carrier in respect of Claims lodged against damaged, lost and short landed imported goods. The above claims have not yet been settled.		
Claimed from Sadharan Bima Corporation	<b>47,157,232</b>	<b>47,157,232</b>



Particulars	Amount in Tk.	
	2019-2020	2018-2019
<b>35. Interest on Loan to Employees</b>	<b>37,537,079</b>	<b>39,540,443</b>
<b>36. Interest on Loan to PBS</b>		
Matured interest	5,941,893,425	5,808,132,774
Penal interest	587,589,173	533,822,359
Moratorium interest	198,707,749	316,388,915
	<b>6,728,190,347</b>	<b>6,658,344,048</b>
<b>37. Interest on Bank Deposit</b>		
Interest On Bank FDR	1,290,032,287	1,212,547,166
Interest On Bank STD/ SB	204,468,037	238,836,417
	<b>1,494,500,324</b>	<b>1,451,383,583</b>
<b>38. Equipment Rental</b>		
Rental Income from Contractors	17,651,029	13,732,413
	<b>17,651,029</b>	<b>13,732,413</b>
<b>39. Other Non-operating Revenue</b>		
Service charge	142	42,924
Rest House Income	1,076,400	1,168,340
Miscellaneous Receipt	43,827,997	5,896,382
Profit on Sale of Fixed Assets	-	7,747,990
Employee Recruitment Revenue	7,180,847	34,839,720
Rent & Rates	9,351,974	11,199,103
Sale of Books & Periodical	-	173,628
Revenue from Training & Consultancy	11,015,645	8,651,500
Sale of Tender Document	8,195,422	5,262,230
	<b>80,648,427</b>	<b>74,981,817</b>
<b>40. Pay &amp; Allowances</b>		
Pay & Allowances (Senior Managers)	166,221,463	175,599,887
Pay & Allowances (Mid-level Managers)	260,827,553	216,504,287
Pay & Allowances (Junior Managers)	137,311,350	128,598,449
Pay & allowances of Staffs	181,134,778	152,539,230
	<b>745,495,144</b>	<b>673,241,854</b>
<b>41. Employee's Welfare Expenses</b>		
Employees benefits (Senior Managers)	559,830,035	164,582,645
Employees benefits (Mid-level Managers)	70,524,323	220,373,792
Employees benefits (Junior Managers)	36,423,925	102,255,185
Employees benefits (Staff)	54,758,761	203,737,227
	<b>721,537,044</b>	<b>690,948,850</b>
Add: Employees welfare expenses	1,013,866	28,793,442
	<b>722,550,910</b>	<b>719,742,292</b>
<b>42. Employees' Welfare Outsourcing</b>		
Ansar Honorarium	36,100,328	-
Medical Retainer	1,589,832	-
	<b>37,690,160</b>	-
<b>43. Utility Expense</b>		
Electricity expenses	14,157,109	17,512,900
Water & Sewerage expenses	994,526	1,026,804
Gas expenses	1,995,670	1,020,686
	<b>17,147,305</b>	<b>19,560,390</b>
<b>44. Fuel and Lubricants Expense</b>		
Liquid fuel	22,276,141	19,560,947
CNG	5,611,353	5,510,205
	<b>27,887,494</b>	<b>25,071,152</b>

Particulars	Amount in Tk.	
	2019-2020	2018-2019
<b>45. Repair &amp; Maintenance Expense</b>		
Buildings	4,581,252	1,988,856
Transport vehicles	10,805,661	12,158,595
Office Equipment	1,552,704	1,829,594
Furniture & Fixtures	-	216,020
AC, Lift & Generator	1,978,449	926,330
Hired Transport expenses	12,932,555	15,572,670
Fire Hydrants system expenses of BREB HQ	-	319,440
Computer & supporting device	188,085	238,520
	<b>32,038,706</b>	<b>33,250,025</b>
<b>46. Depreciation</b>		
Structure and Improvement (Building)	21,754,929	21,732,917
Office Furniture and Equipment	6,721,461	5,719,501
Computer	5,137,442	4,586,753
Tools, Shop and Garage Equipment	15,215,775	15,152,052
Communication Equipment	76,742	58,079
Training Equipment	150,561	150,561
Transport & Vehicles	54,942,730	21,626,375
	<b>103,999,640</b>	<b>69,026,238</b>
<b>47. Legal and Professional fees</b>		
Legal & Advisory expenses	6,145,929	10,027,460
Audit fee	200,000	1,757,100
ISO Consultancy fee	1,375,265	62,040
	<b>7,721,194</b>	<b>11,846,600</b>
<b>48. Travelling &amp; Daily Allowance Expense</b>		
TA/DA	41,562,390	33,482,151
Conveyance	77,571	67,305
	<b>41,639,961</b>	<b>33,549,456</b>
<b>49. Postage, Telegram &amp; Telephone Expense</b>		
Telephone Expenses	2,321,164	2,717,841
Fax, Email, Internet Expenses	507,206	468,378
Postage & Mailing Expenses	74,639	80,665
	<b>2,903,009</b>	<b>3,266,884</b>
<b>50. Office Expenses</b>		
Office taxes	5,348,900	4,295,699
Printing & Stationery	7,927,551	10,267,485
Printing & Publication	1,895,880	2,069,528
Office Rents & Rates	10,635,338	10,378,464
	<b>25,807,669</b>	<b>27,011,176</b>
<b>51. Other Expenses</b>		
Sports and Cultural Expenses	6,782,000	4,611,500
Books and Periodicals	626,935	680,452
Cleaning & Washing Expenses	10,619,383	9,314,490
BERC License fee	2,394,770	238,700
Virtuousness	86,840	167,220
	<b>20,509,928</b>	<b>15,012,362</b>



Particulars	Amount in Tk.	
	2019-2020	2018-2019
<b>52. Interest Expenses</b>		
Phase-wise interest expenses on foreign loan:		
Tangail-Mymensingh (Ext.)- ADB	100,000	300,000
Phase 2A (USAID)	300,000	800,000
Phase 2A (FINLAND)	100,000	200,000
Phase 3B (Extension) FINLAND	400,000	500,000
Phase 3C (CIDA)	3,900,000	4,800,000
Phase 3C (SFD)	1,000,000	1,400,000
Phase 3A Extension -JDRG	4,000,000	4,800,000
Phase 4C (KFAED)	10,200,000	11,200,000
Phase 4C (IDB)	5,400,000	5,900,000
Phase 4C (OPEC)	5,300,000	5,800,000
Phase 4C (OEFC)	14,200,000	15,400,000
Phase 4D (KFAED)	4,300,000	4,600,000
Phase 5B (OPEC)	6,300,000	6,700,000
Phase 5B (JBIC)	7,000,000	7,400,000
Phase 5B (NORAD)	4,900,000	5,200,000
Phase 4A IDA	26,300,000	29,700,000
Phase 4B FINLAND	1,000,000	1,200,000
Phase 3B USAID	4,500,000	5,500,000
KSA cyclone grant	700,000	900,000
18 PBS (NORAD)	4,500,000	5,000,000
15 PBS Ph 2(ADB)	15,900,000	16,800,000
Ex & int. of distribution (7000 Km NETHERLAND)	28,900,000	30,600,000
Ex. & int. of distribution system ph-2 (7000km ADB)	1,900,000	2,000,000
Ex. & int. of distribution system ph-2 (7000km EDCF)	14,900,000	15,700,000
System loss reduction of Taken over line IDA (SLR)	163,200,000	173,000,000
15 PBS -Netherlands	10,500,000	11,500,000
REB Central facilities-IDA	400,000	600,000
15 PBS CHINA Barter	6,000,000	6,600,000
DESA LINA RENOVATION ADB (DLR)	16,100,000	17,000,000
18 PBS (Ext. & Int.) ADB	-	2,800,000
18 PBS Ph 2 (Ext. & Int.) ADB	8,300,000	6,000,000
12 PBS (Ext. & Int.) ADB	4,800,000	5,000,000
18 PBS (Ext. & Int.) CIDA	8,600,000	9,600,000
18 PBS OEFC	4,500,000	4,900,000
Phase 5A IDB	9,700,000	10,400,000
Phase 5A JBIC	19,500,000	20,600,000
Phase 5A SFD	8,500,000	9,000,000
Phase 5A KFAED	5,300,000	5,600,000
Extension of ACRE Distribution system (5000 km) NORAD	2,100,000	2,300,000
Phase 5A NORAD	5,600,000	6,200,000
BREB Training Academy	2,600,000	2,700,000
67 PBSs - DFID	7,400,000	7,700,000
9 PBSs - DFID	52,500,000	62,500,000
10 Lakh - DFID	11,200,000	11,700,000
	<b>512,800,000</b>	<b>558,100,000</b>
Moratorium interest on foreign loan	508,581,036	454,976,404
Interest on Govt. loan	1,900,000	2,100,000
	<b>1,023,281,036</b>	<b>1,015,176,404</b>



Particulars	Amount in Tk.	
	2019-2020	2018-2019
<b>53. Cash receipts from PBS &amp; others</b>		
Receipt from PBS	9,430,177,236	-
Interest on Loan to employee	28,142,330	-
Receipt from Inter Project Loan	516,950,000	-
Interest BREB Own Fund (FDR)	592,900,475	-
Interest Security Deposit Fund (FDR)	8,454,066	-
Interest Substation Fund (FDR)	13,554,014	-
Interest Depr. Fund (FDR)	48,712,360	-
Interest Financially Unsound PBS (FDR)	4,026,018	-
Income from Equipment Rental	17,651,029	-
	<b>10,660,567,528</b>	-
<b>54. Cash Paid to Suppliers and Others</b>		
Internal Payable	49,892,544	-
1.8 MCCP	893,154	-
1.5 MCCP	2,731,320,777	-
PPM Phase-1	424,285,924	-
URIDS (RRKB)	13,123,922	-
100% DNE (DMCS)	1,408,479,374	-
100% DNE (RRKB)	2,127,441,299	-
(Increase)/ decrease in security deposit and retention money	525,677,908	-
(Increase)/ decrease in miscellaneous current and accrued liabilities	13,822,256	-
(Increase)/ decrease In other payables	2,744,310,063	-
Increase/ (decrease) in Loan & Advance to Employees	(21,731,021)	-
Increase/ (decrease) store in transit	1,482,319,475	-
Increase/ (decrease) in advance, deposit & prepayments	(471,613,935)	-
Increase/ (decrease) in miscellaneous current assets	67,820,553	-
	<b>11,096,042,294</b>	-
Add: Other Operating Expenses	1,940,825,731	-
Less: Depreciation	(103,999,640)	-
	<b>12,932,868,384</b>	-
<b>55. Interest paid on loan</b>		
Interest on Foreign Loan	512,800,000	-
Interest on Government Loan	1,900,000	-
	<b>514,700,000</b>	-



**Bangladesh Rural Electrification Board (BREB)**  
**Schedule of fixed assets**  
**For the year ended 30 June 2020**

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

Particulars	Cost				Rate %	Depreciation				Written down value as at 30 June 2020
	Balance as at 01 July 2019	Addition during the year	Adjustment during the year	Balance as at 30 June 2020		Balance as at 01 July 2019	Charged for the year	Adjustment during the year	Balance as at 30 June 2020	
	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	
Land and land Development	198,425,879	-	-	198,425,879	-	-	-	-	-	198,425,879
Structure and Improvement	1,088,054,991	2,587,535	2,500,000	1,088,142,526	2	328,600,971	21,761,975.18	-	350,362,946	737,779,580
Office Furniture and Equipment	252,755,388	11,244,401	273,326	263,726,463	6-15	175,746,874	14,020,752	-	189,767,626	73,958,837
Transportation Equipment	1,191,383,436	306,027,488	184,338	1,497,226,585	15	645,205,054	138,842,475	-	784,047,530	713,179,056
Store Shop and Laboratory Equipment	162,042,983	4,990,450	-	167,033,433	10-15	87,938,719	15,423,499	-	103,362,219	63,671,214
Communication Equipment	7,653,979	200,344	-	7,854,323	10	7,135,719	76,742	-	7,212,461	641,862
Rest House Furniture and Equipment	12,084,712	-	-	12,084,712	6-15	11,536,253	93,160	-	11,629,413	455,299
Training Equipment	9,591,893	-	-	9,591,893	10-15	9,063,695	158,541	-	9,222,236	369,657
Other Tangible Property	-	-	-	-	16	-	-	-	-	-
<b>Total as at 30 June 2020</b>	<b>2,921,993,261</b>	<b>325,050,218</b>	<b>2,957,664</b>	<b>3,244,085,814</b>		<b>1,265,227,285</b>	<b>190,377,145</b>	<b>-</b>	<b>1,455,604,430</b>	<b>1,788,481,384</b>
<b>Total as at 30 June 2019</b>	<b>2,840,408,045</b>	<b>124,426,334</b>	<b>42,841,117</b>	<b>2,921,993,261</b>		<b>1,138,961,352</b>	<b>169,107,050</b>	<b>42,841,117</b>	<b>1,265,227,285</b>	<b>1,656,765,976</b>

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

Particulars	2019-20 Taka	2018-19 Taka
Total depreciation	190,377,145	169,107,050
Less: Project assets depreciation	86,377,505	100,080,812
Operation expenses	<b>103,999,640</b>	<b>69,026,238</b>





**Bangladesh Rural Electrification Board (BREB)**
**Schedule of Long Term Loan to PBS**

As at 30 June 2020

**Annexure-B**

Amount in Taka

SL	Name Of PBS's	Opening Balance	Transfer to	Addition during	Adjustment	Balance as on
		(2019-2020)	New PBS's	the year	during the year	30 June 2020
		A	B	C	D	E=(A+B+C-D)
101	Dhaka PBS-1	2,696,859,772	-	961,528,983	89,131,684	3,569,257,071
102	Tangail PBS	6,521,419,759	-	733,401,001	203,367,400	7,051,453,360
103	Comilla PBS-1	5,211,794,077	-	700,683,753	106,904,557	5,805,573,273
104	Chandpur PBS-1	3,763,170,002	-	434,438,371	58,829,422	4,138,778,952
105	Hobigonj PBS	6,155,810,794	-	957,367,925	104,080,577	7,009,098,143
106	Moulvibazar PBS	5,882,208,343	-	834,818,966	111,040,926	6,605,986,382
107	Pabna PBS-1	3,847,052,036	-	559,352,196	137,781,883	4,268,622,349
108	Pabna PBS-2	3,705,450,708	-	302,434,787	107,748,872	3,900,136,621
109	Sirajgonj PBS-1	5,084,939,062	-	700,013,198	115,374,678	5,699,577,582
110	Jessore PBS-1	5,864,830,610	-	988,001,704	112,962,703	6,739,869,611
111	Jessore PBS-2	5,301,577,761	-	750,844,008	119,867,939	5,932,553,829
112	Natore PBS-1	4,754,346,695	-	708,808,762	109,777,591	5,353,377,866
113	Natore PBS-2	3,538,210,222	-	539,626,738	92,093,228	3,985,743,731
114	Rangpur PBS-1	6,480,008,317	-	649,591,897	108,822,509	7,000,777,705
115	Satkhira PBS	5,829,188,328	-	1,251,843,674	195,875,191	6,885,156,811
116	Feni PBS	4,707,990,698	-	656,827,420	108,028,717	5,256,789,402
117	Mymensingh pbs-1	6,370,929,080	-	1,510,791,368	143,814,307	7,737,906,161
118	Dinajpur PBS-1	4,955,646,524	-	649,246,260	123,173,508	5,481,719,276
119	Kushtia PBS	4,405,527,363	-	496,225,228	140,299,808	4,761,452,783
120	Joypurhat PBS	3,593,355,105	-	272,415,168	99,105,059	3,766,665,214
121	Pirojpur PBS	6,660,983,786	-	1,461,112,742	128,166,948	8,025,929,580
122	Rangpur PBS-2	4,422,917,574	-	450,939,698	115,898,663	4,757,958,609
123	Jamalpur PBS	7,075,940,038	-	1,611,080,069	146,559,820	8,540,460,287
124	Chittagong PBS-1	4,441,720,991	-	468,068,888	130,920,716	4,796,869,162
125	Bogra PBS-1	3,791,168,835	-	287,583,281	102,882,517	3,975,868,599
126	Thakurgaon PBS	7,652,975,872	-	1,525,508,801	160,609,671	9,017,875,002
127	Madaripur PBS	3,486,778,906	-	754,899,261	73,555,060	4,168,123,107
128	Barisal PBS-2	4,020,572,512	-	320,554,223	88,622,855	4,252,503,880
129	Chittagong PBS-2	3,313,515,013	-	703,707,734	92,694,387	3,924,528,360
130	Meherpur PBS	4,362,104,828	-	283,847,523	135,136,912	4,510,815,439
131	Noakhali PBS	7,577,812,745	-	2,545,580,246	199,278,685	9,924,114,306
132	Bagerhat PBS	4,312,333,032	-	601,687,048	108,386,836	4,805,633,244
133	Narshingdi PBS-1	2,334,284,204	-	561,409,120	80,931,582	2,814,761,741
134	Kishoregonj PBS	6,245,703,080	-	1,351,930,510	121,948,591	7,475,684,999
135	Narshingdi PBS-2	4,599,997,220	-	913,596,596	153,899,255	5,359,694,561
136	Naogaon PBS-1	4,694,261,583	-	252,434,564	123,465,988	4,823,230,159
137	Sylhet PBS-1	5,395,805,603	-	382,087,363	229,248,765	5,548,644,202
138	Laxmipur PBS	4,570,882,338	-	1,442,452,835	108,728,131	5,904,607,042
139	Barisal PBS-1	4,172,698,617	-	740,642,069	73,490,761	4,839,847,925
140	Patuakhali PBS	7,791,753,080	-	2,534,949,877	103,509,996	10,223,192,961
141	Manikgonj PBS	4,413,429,149	-	578,730,842	131,825,666	4,860,334,125
142	Comilla PBS-2	4,562,427,540	-	434,190,228	172,775,684	4,823,842,084
143	Cox's Bazar PBS	5,134,873,225	-	1,676,829,775	123,289,262	6,688,413,738
144	Dinajpur PBS-2	3,700,773,229	-	523,433,122	102,906,717	4,121,299,634
145	Netrokuna PBS	7,509,343,977	-	1,941,519,572	108,417,389	9,342,446,160
146	Nawabgonj PBS	3,634,234,682	-	215,315,521	130,394,193	3,719,156,011
147	Faridpur PBS	5,551,510,692	-	1,247,678,964	106,085,665	6,693,103,991
148	Jhenaidha PBS	4,447,329,468	-	475,816,757	127,853,606	4,795,292,619
149	Rajshahi PBS	3,069,573,615	-	249,885,382	116,088,374	3,203,370,623
150	Kuri-gram PBS	6,478,401,227	-	1,330,418,020	145,057,932	7,663,761,315
151	Magura PBS	3,355,112,589	-	246,830,941	88,984,470	3,512,959,061
152	B-Baria PBS	5,294,441,754	-	471,565,557	178,313,714	5,589,693,597
153	Mymensing PBS-2	6,077,878,035	-	912,932,694	159,861,897	6,830,949,033
154	Nilphamari PBS	3,919,906,802	-	537,714,845	100,413,273	4,357,208,275
155	Gopalganj PBS	4,751,483,328	-	370,746,079	78,597,352	5,043,632,055
156	Bhola PBS	5,745,159,279	-	1,103,604,678	97,880,682	6,750,883,274
157	Rajbari PBS	2,905,980,929	-	474,924,783	51,268,396	3,329,637,314
158	Sylhet PBS-2	4,066,654,796	-	442,740,532	90,487,332	4,418,907,995
159	Shariatpur PBS	4,195,485,310	-	977,802,964	72,496,689	5,100,791,586
160	Munsigonj PBS	4,708,012,890	-	835,840,298	151,885,985	5,391,987,204
161	Dhaka PBS-2	2,163,781,407	-	137,301,150	46,617,909	2,254,464,648
162	Sunamgonj PBS	6,507,297,924	-	966,998,453	127,022,397	7,347,273,980
163	Sherpur PBS	4,234,858,461	-	536,225,869	93,629,640	4,677,454,690
164	Mymensing PBS-3	5,520,585,067	-	1,597,228,088	93,493,982	7,024,329,172

SL	Name Of PBS's	Opening Balance (2019-2020)	Transfer to New PBS's	Addition during the year	Adjustment during the year	Balance as on 30 June 2020
		A	B	C	D	E=(A+B+C-D)
165	Gaibandha PBS	3,921,618,332	-	439,137,903	95,184,535	4,265,571,699
166	Jhalokhati PBS	2,614,249,057	-	173,513,752	55,023,570	2,732,739,239
167	Khulna PBS	5,552,210,751	-	952,585,024	106,286,213	6,398,509,561
168	Chittagong PBS-3	2,494,609,319	-	354,995,245	63,421,105	2,786,183,459
169	Gazipur PBS-1	4,812,449,730	-	1,597,534,674	103,910,892	6,308,073,513
170	Narayangonj PBS-1	2,913,139,616	-	714,300,336	91,469,372	3,535,970,580
171	Dhaka PBS-3	2,547,543,862	-	836,592,817	44,346,024	3,339,790,656
172	Comilla PBS-3	2,879,566,047	-	523,002,735	32,071,624	3,370,497,158
173	Sirajgonj PBS-2	2,713,166,604	-	314,822,949	77,998,886	2,949,990,668
174	Bogra pbs-2	3,824,688,838	-	477,161,696	43,938,930	4,257,911,604
175	Naoga pbs-2	3,343,629,311	-	256,718,595	50,910,628	3,549,437,278
176	Comilla pbs-4	2,535,886,440	-	173,220,858	50,537,338	2,658,369,961
177	Gajipur pbs-2	2,521,739,514	-	554,872,790	42,666,525	3,033,945,779
178	Chandpur pbs-2	3,678,714,831	-	804,827,629	58,575,952	4,422,966,508
179	Narayangonj PBS-2	2,271,837,963	-	620,010,485	45,738,463	2,846,109,985
180	Dhaka PBS - 4	3,091,111,013	-	868,766,410	75,828,073	3,884,049,350
	<b>Total</b>	<b>363,267,029,812</b>	<b>-</b>	<b>61,818,672,486</b>	<b>8,595,572,835</b>	<b>416,490,129,462</b>



### Bangladesh Rural Electrification Board

#### Schedule of Foreign Loan

As at 30 June 2020

Annexure-C

(Amount in Taka)

Sl#	Particulars	Foreign Loan	Reimbursable	Moratorium	Paid Amount	Closing Balance
		Cumulative Amount	Project Aid Loan	Interest		
		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	179,609,932	-	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	993,417,000	205,098,286
09	ACRE Phase-3B(Ext)-Finland	94,709,460	-	5,345,831	82,011,000	18,044,291
10	ACRE Phase-3C-CIDA	1,025,222,389	-	57,250,313	907,794,000	174,678,702
11	ACRE Phase-3C-SFD	451,704,819	-	19,017,118	433,001,000	37,720,937
12	ACRE Phase-3A(Ext)-JDRG	861,108,724	-	42,616,541	718,025,000	185,700,266
13	ACRE Phase-4A-IDA	4,456,151,144	-	146,090,506	3,369,218,000	1,233,023,651
14	REB Central Facilities-IDA	168,086,339	-	7,273,030	158,568,000	16,791,369
15	ACRE Phase-4B-Finland	187,348,464	-	10,003,137	148,576,000	48,775,601
16	Cyclone Grant-KSA	150,093,371	-	7,975,998	124,030,000	34,039,368
17	ACRE Phase-4C-KFAED	1,266,029,582	-	57,825,914	859,254,000	484,601,496
18	ACRE Phase-4C-IDB	623,510,082	-	19,343,065	385,500,000	257,353,147
19	ACRE Phase-4C-OPEC	604,328,883	-	33,756,947	362,500,000	255,585,830
20	ACRE Phase-4C-OECF	1,477,447,930	-	74,953,714	868,000,000	684,401,644
21	18 PBS-ADB	271,963,347	-	14,117,281	159,600,000	126,480,628
22	18 PBS-CIDA	1,241,400,000	-	33,455,351	865,488,000	409,367,351
23	18 PBS-OECF JAPAN	559,515,493	-	29,696,884	376,088,000	213,144,377
24	18 PBS-OECF NORAD	627,000,000	-	36,143,730	450,552,000	212,591,730
25	15 PBS-Netherland	1,316,796,834	-	63,076,253	880,082,000	499,791,087
26	15 PBS-China	873,998,300	-	3,378,559	595,192,000	282,184,859
27	5000 KM(Ext)-NORAD	240,000,000	-	13,916,507	153,000,000	100,916,507
28	ACRE Phase-4D-KFAED	357,421,253	-	18,763,983	165,000,000	211,185,236
29	ACRE Phase-5A-KFAED	437,035,585	-	19,974,831	200,200,000	256,810,416
30	ACRE Phase-5A-SFD	614,367,841	-	32,363,493	233,100,000	413,631,335
31	ACRE Phase-5A-IDB	879,556,444	-	21,922,434	432,000,000	469,478,878
32	ACRE Phase-5A-JBIC	1,480,091,715	-	53,733,648	579,000,000	954,825,362
33	ACRE Phase-5A-NORAD	584,773,185	-	34,491,691	350,400,000	268,664,856
34	ACRE Phase-5B-OECF JAPAN	451,656,091	-	24,873,061	170,000,000	306,529,151
35	ACRE Phase-5B-JBIC	530,794,978	-	20,178,212	213,400,000	337,573,190
36	ACRE Phase-5B-NORAD	357,506,807	-	25,822,647	139,300,000	244,029,454
37	DLR-ADB	1,152,823,505	-	71,289,864	439,200,000	784,913,369
38	7000 KM(Ext & Int 2nd)-ADB	131,752,829	-	5,693,309	46,700,000	90,746,138
39	7000 KM(Ext & Int 2nd)-Nland	2,119,463,629	-	82,729,482	789,300,000	1,412,893,111
40	7000 KM(Ext & Int 2nd)-EDCF	1,063,326,265	-	35,939,522	369,700,000	729,586,787
41	12 PBS-ADB	334,679,446	-	16,638,521	118,200,000	233,117,968
42	18 PBS (2nd phase)-ADB	398,298,130	-	19,819,136	141,100,000	277,017,266
43	15 PBS (2nd phase)-ADB	1,147,958,777	5,708,931,765	56,324,609	429,300,000	6,483,913,150
44	SLR-IDA	6,859,580,258	-	411,917,061	4,014,200,000	2,257,297,319
45	9 PBS-DFID	3,323,150,416	-	161,807,113	558,514,000	2,926,443,530
46	67 PBS-DFID	410,126,056	-	23,489,495	69,380,000	364,235,550
47	10 Lakh Consumer-DFID	504,314,843	112,629,590	25,599,414	75,504,000	567,039,846
48	REB Training Academy-ADB	33,774,725	-	6,964,796	24,540,000	16,189,521
49	REUP-JICA	10,106,960,964	-	397,594,180	-	10,504,555,144
50	BDP-1(IDB)	1,086,829,330	-	32,085,921	-	1,118,915,251
51	Horipur 360Mg Power Plant-JICA	317,155,000	-	6,125,871	-	323,280,871

Sl#	Particulars	Foreign Loan Cumulative Amount	Reimbursable Project Aid Loan	Moratorium Interest	Paid Amount	Closing Balance
		A	B	C	D	F=(A+B+C-D)
52	Rural Electr. & Ren Ener Dev-IDA	-	680,792,395	48,852,870	-	729,645,265
53	URIDS;DMCS-ADB	16,638,632,448	-	219,082,215	-	16,857,714,663
54	URIDS;RRKB-ADB	15,060,616,895	-	177,457,927	-	15,238,074,822
55	UREDS;DCSD-IDA	4,057,881,393	25,842,115,202	198,008,613	-	30,198,005,208
56	UREDS:TAPP;DCSD-IDA	-	324,943,809	1,636,332	-	326,580,142
57	PPM Phase-1	2,150,005,255	-	13,892,368	-	2,163,897,623
58	2.5MCCP	7,000,073,411	-	128,715,885	-	7,128,789,295
59	SPPAI	28,678,260	-	77,384	-	28,755,645
	<b>Total</b>	<b>102,874,949,809</b>	<b>32,769,412,761</b>	<b>3,358,674,152</b>	<b>29,298,150,951</b>	<b>109,704,885,770</b>



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

**Annexure-D  
Amount in Taka**

Particulars	Balance as on 01 July 2019	Received during the year	Adjustment during the year	Balance as on 30 June 2020
1	2	3	4	5=2+3-4
ACRE Phase 1 USAID	1,019,362,000	-	-	1,019,362,000
Feasibility and evaluation	2,400,000	-	-	2,400,000
Phase 1 Ext. KFAED	485,819,000	-	-	485,819,000
Tang 1 & Mymen- 1 Ext PBS-1	89,106,000	-	-	89,106,000
Phase 2A USAID	387,741,000	-	-	387,741,000
Phase 2B IDA	936,052,000	-	-	936,052,000
Phase 3A IDA	1,181,961,290	-	-	1,181,961,290
Phase 3A (Ext.) JAPAN	478,345,100	-	-	478,345,100
Phase 3B USAID	19,232,006	-	-	19,232,006
Phase 3B (Ext.) FINLAND	66,147,000	-	-	66,147,000
Phase 3C-CIDA	457,232,296	-	-	457,232,296
Phase 3A IDA & USAID	336,333,398	-	-	336,333,398
Phase 4A IDA	1,718,881,100	-	-	1,718,881,100
Phase 4B FINLAND	136,509,398	-	-	136,509,398
KSA cyclone grant	36,812,000	-	-	36,812,000
Diffusion of renewable energy technology	58,472,219	-	-	58,472,219
Phase 4C LF	3,509,357,000	-	-	3,509,357,000
Phase 4D LF	599,760,000	-	-	599,760,000
Phase 5A LF	3,705,402,000	-	-	3,705,402,000
Phase 5B LF	2,550,842,000	-	-	2,550,842,000
ACRE -VC	3,366,031,215	-	-	3,366,031,215
Central Facilities (IDA)	129,875,000	-	-	129,875,000
EXT/ITN of 18 PBS-NORD	2,468,000,000	-	-	2,468,000,000
EXT/ITN of 15 PBS ADB	1,841,760,000	-	-	1,841,760,000
EXT/ITN of 20 PBS (5000 Km)	1,421,499,000	-	-	1,421,499,000
BPDB taken over line	169,024,230	-	-	169,024,230
Local Fund	427,700,000	-	-	427,700,000
Line Renovation of DESA-LF	2,294,673,000	-	-	2,294,673,000
DESA taken over line	19,786,000	-	-	19,786,000
7000 km (EXT/Intensification-2nd)-LF	4,847,514,000	-	-	4,847,514,000
12 PBSs (EXT/Intensification)-LF	3,395,802,000	-	-	3,395,802,000
Rural Power Poverty Reduction-USAID	30,450,000	-	-	30,450,000
Renewable energy Technology-FRANCE	105,635,000	-	-	105,635,000
Int./Exp. Of dist. System of 18 PBSs (2nd Phase)	4,844,532,688	-	-	4,844,532,688
Int./Exp. Of dist. System of 15 PBSs (2nd Phase)	4,809,214,300	-	-	4,809,214,300
33 KVA (GOB)	2,529,478,110	-	-	2,529,478,110
Reduction of system loss (GOB)	1,775,980,880	-	-	1,775,980,880
Rural electrification by solar system (GOB)	64,794,981	-	-	64,794,981
9 PBS (GOB)	3,289,673,052	-	-	3,289,673,052
Training of management for RE program	201,583,000	-	-	201,583,000
Development for REB and REB activities (GOB)	10,933,795	-	-	10,933,795
Consulting service for financial structure (45 PBS)	124,000	-	-	124,000
Feasibility study for Rural Electrification (RE) Program in CHT	1,447,000	-	-	1,447,000
REB and RE socio-economic development project	4,851,313	-	-	4,851,313
Program of the use Renewable Energies RE BD-GOB	167,000	-	-	167,000
Flood Rehabilitation Project -GOB	92,198,000	-	-	92,198,000
10 lakh new consumer connection	2,020,421,711	-	-	2,020,421,711
Construction of REB Training Academy Complex	79,109,152	-	-	79,109,152
More Interest expenses of distribution system 67 PBS	6,624,320,136	-	-	6,624,320,136
Rehabilitation of destroyed distribution system SIDR	424,849,929	-	-	424,849,929
Efficient lighting initiative for Bangladesh	-	-	-	-
Rural Electrification Up-gradation Project	3,004,326,796	-	-	3,004,326,796
Rural Electrification Expansion Chittagong -Sylhet Division Program-1	362,961,566	-	-	362,961,566
Horipur 360 Megawatt Combind cycle power plant	48,529,199	-	-	48,529,199
Solar power irrigation pump & solar home system	23,609,496	-	-	23,609,496
Rural Electrification Expansion under Gopalganj PBS	149,246,490	-	-	149,246,490
Rural Electrification Expansion Barisal Division Program-1	90,507,811	-	-	90,507,811
UREDS: DCSD	4,540,000,000	700,000,000	-	5,240,000,000
Providing Electricity to silo Project under Bagerhat PBS	131,851,710	-	-	131,851,710
2.5 MCCP	2,315,283,343	-	-	2,315,283,343
UREDS TAPP	22,000,000	23,500,000	-	45,500,000
TESIRH	24,105	62,004,918	51,852,329	10,176,694
Emergency Assistance Project-BREB component (Electrification for Displaced Myanmar Nationals in Cox's Bazar)	15,000,000	-	-	15,000,000
EAP	-	307,494,352	306,319,352	1,175,000
<b>Total</b>	<b>75,750,515,815</b>	<b>1,092,999,270</b>	<b>358,171,681</b>	<b>76,485,343,404</b>

