

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Biddyut Bhaban, Hetem Khan
Rajshahi-6000, Bangladesh.

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
As at and for the year ended 30 June 2024

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**INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS
OF
Northern Electricity Supply PLC**

Report on the audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Northern Electricity Supply PLC (the Company)**, which comprise the statement of financial position as at 30 June 2024 and 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.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the company as at 30 June 2024 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

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

- 1 As per paragraph 15 of IAS 12, A Company has to recognize deferred tax assets and deferred tax liabilities and present the same in the financial statement separately. But NESCO did not comply with this requirement of IAS 12.
- 2 As disclosed note 26 Liabilities for Expenses sub head "Clearing Accounts Balances" the company has shown in its Financial Position amount in Taka (70,467,354) which is offsetting the balance sheet and also its non compliance of IAS-1.

Other Information

The management of Northern Electricity Supply PLC 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. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above 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.

When we read the annual report, if we conclude that there is a material misstatement we are required to communicate the matter to those charged with governance.

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

The Management of **Northern Electricity Supply PLC** is responsible for the preparation and fair presentation of the Financial Statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994 (amended-2020) 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 the Company'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 the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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 International Standards on Auditing (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 procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company'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 the company'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 the company 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 (Amendment-2020), 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 account as required by law have been kept by the company so far as it appeared from our examination of those books; and
- (c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Place: Dhaka

Dated:

Md. Farhad Husain Suman FCA
Senior Partner
K. M. HASAN & CO.
Chartered Accountants
Enrollment no. - 1635
DVC -

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Statement of Financial Position
As at June 30, 2024

	<u>Notes</u>	<u>2024</u> <u>Taka</u>	<u>2023</u> <u>Taka</u>
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3.00	16,688,539,711	17,006,108,610
Right of Use Assets	4.00	3,746,624	-
Capital Works-in-Progress	5.00	5,000,000	-
Project in Process	6.00	23,881,693,752	14,198,641,743
		40,578,980,087	31,204,750,353
Current Assets			
Inventories (Stock and Stores)	7.00	1,591,114,977	1,603,649,259
Accounts Receivable	8.00	7,335,076,942	6,600,852,521
Other Receivables	9.00	101,960,205	64,044,542
Advance, Deposits and Prepayments	10.00	551,579,948	563,234,954
Short Term Investment	11.00	3,116,750,036	2,400,013,699
Cash and Cash Equivalents	12.00	3,858,504,826	3,176,403,022
		16,554,986,933	14,408,197,998
Total Assets		57,133,967,020	45,612,948,350
SHAREHOLDERS' EQUITY AND LIABILITIES			
Shareholders' Equity			
Share capital	13.00	22,422,882,800	19,670,382,800
BPDB's Equity	14.00	-	-
GoB Equity (Projects)	15.00	6,471,000,064	2,752,500,064
Retained Earnings/(Loss)		(3,655,115,701)	(3,406,417,910)
		25,238,767,162	19,016,464,953
Non-Current Liabilities			
GoB. Loan (not yet due)	14(B)	1,009,500,000	1,009,500,000
GoB. Loan (Project)	16.00	11,413,616,437	7,099,616,437
Foreign Loan (not yet due)	14(B)	2,205,500,000	2,205,500,000
Other Payables to BPDB	17.00	4,105,682,505	4,335,682,505
Lease Liabilities	18.00	3,841,834	-
Security Deposit	19.00	2,453,178,402	2,316,878,617
		21,191,319,178	16,967,177,560
Current Liabilities			
Fund for Employee's APA Bonus	20.00	67,734,419	66,986,230
Accounts Payables- BPDB and PGCB	21.00	7,793,752,901	6,856,482,470
Accounts Payable- Contractors and Supplier	22.00	191,285,252	114,828,393
Accounts Payable- Others	23.00	95,786,249	65,683,855
Deposit Work	24.00	1,501,174,266	1,513,790,079
Liabilities for Expenses	25.00	772,236,462	631,789,442
Provision for WPPF	26.00	-	51,235,162
Provision for Income Tax	27.00	281,911,132	328,510,208
		10,703,880,680	9,629,305,838
Total Equity and Liabilities		57,133,967,020	45,612,948,350

The annexed notes 1 to 40 and Annexure -'A to G' form an integral part of these Financial Statements.

Mst. Ismat Ara
Company Secretary

Sayed Golam Ahammad, FCMA
Executive Director (Finance)

Zakiul Islam
Managing Director

Mahmudul Kabir Murad
Convener-Audit Committee

Faiyaz Ahamed
Chairman

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

Md. Farhad Husain Suman FCA
Senior Partner
K. M. HASAN & CO.
Chartered Accountants
Enrollment no. - 1635
DVC -

Place: Dhaka

Dated:

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

	<u>Notes</u>	<u>2024</u> <u>Taka</u>	<u>2023</u> <u>Taka</u>
Revenue from Operations			
Energy Sales	28.00	38,587,922,710	31,197,085,997
Other Operating Income	29.00	775,086,209	695,576,527
		39,363,008,919	31,892,662,524
Less: Cost of Energy Sales			
Energy Purchase	30.00	(33,722,320,185)	(27,012,748,630)
Power Factor Surcharge	30.01	(84,116,552)	(107,033,527)
Wheeling and Transmission Charge	31.00	(1,466,183,584)	(1,257,504,484)
		(35,272,620,321)	(28,377,286,640)
Gross Profit		4,090,388,598	3,515,375,884
Less: Operating and Administrative Expenses			
Personnel Expenses	32.00	(2,745,869,155)	(2,765,464,513)
Office and Administrative Expenses	33.00	(427,542,788)	(356,779,605)
Repair and Maintenance Expenses	34.00	(126,503,448)	(110,464,885)
Bad and Doubtful Debts	35.00	(39,866,780)	(102,476,071)
Depreciation	Annex-A	(985,412,389)	(947,384,068)
		(4,325,194,559)	(4,282,569,143)
Profit/(Loss) from Operations		(234,805,961)	(767,193,259)
Add: Non Operating Income/(Expenses)			
Interest Expenses	36.00	(4,190,426)	(6,487,076)
Other Operating Expenses	37.00	(18,547,600)	(72,456,782)
Foreign Exchange loss	38.00	(1,300,350)	-
Other Non Operating Income	39.00	22,137,035	8,111,908
Interest Income	40.00	229,082,363	155,669,008
		227,181,022	84,837,058
Profit/(Loss) before Contribution to WPPF		(7,624,939)	(682,356,201)
Less: Contribution to WPPF (5% on Profit before tax)		-	-
Profit/(Loss) before Tax		(7,624,939)	(682,356,201)
Provision for Income Tax	27.01	(241,072,852)	(192,338,661)
Profit/(Loss) after Tax		(248,697,791)	(874,694,862)

The annexed notes 1 to 40 and Annexure -A to G' form an integral part of these Financial Statements.

Mst. Ismat Ara
Company Secretary

Sayed Golam Ahammad, FCMA
Executive Director (Finance)

Zakiul Islam
Managing Director

Mahmudul Kabir Murad
Convener-Audit Committee

Faiyez Ahamed
Chairman

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

Place: Dhaka
Dated:

Md. Farhad Husain Suman FCA
Senior Partner
K. M. HASAN & CO.
Chartered Accountants
Enrollment no. - 1635
DVC -

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Statement of Changes in Equity
For the year ended 30 June 2024

Amount in Taka

Particulars	Share Capital	GoB Equity (Projects)	BPDB Equity	Retained Earnings	Total
Balance as at 01 July 2023	19,670,382,800	2,752,500,064	-	(3,406,417,910)	19,016,464,953
Add: GoB Equity during the year	-	6,471,000,000	-	-	6,471,000,000
Add: Share Capital from BPDB	-	-	-	-	-
Add: Share Capital from Power Division	2,752,500,000	-	-	-	2,752,500,000
Less: BPDB's Equity	-	-	-	-	-
Less: GoB Equity (Projects)	-	(2,752,500,000)	-	-	(2,752,500,000)
Add: Cash Dividend 2022-23	-	-	-	-	-
Profit/(loss) during the Year	-	-	-	(248,697,791)	(248,697,791)
Balance as at 30 June 2024	22,422,882,800	6,471,000,064	-	(3,655,115,701)	25,238,767,162

For the year ended 30 June 2023

Amount in Taka

Particulars	Share Capital	GoB Equity (Projects)	BPDB Equity	Retained Earnings	Total
Balance as at July 01, 2022	15,409,136,500	4,261,246,364	-	(2,516,313,912)	17,154,068,951
Add: GoB Equity during the year	-	2,752,500,000	-	-	2,752,500,000
Add: Share Capital from BPDB	-	-	-	-	-
Add: Share Capital from Power Division	4,261,246,300	-	-	-	4,261,246,300
Less: BPDB's Equity	-	-	-	-	-
Less: GoB Equity (Projects)	-	(4,261,246,300)	-	-	(4,261,246,300)
Add: Cash Dividend 2021-22	-	-	-	(15,409,137)	(15,409,137)
Profit/(loss) during the Year	-	-	-	(874,694,862)	(874,694,862)
Balance as at June 30, 2023	19,670,382,800	2,752,500,064	-	(3,406,417,910)	19,016,464,953

Mst. Ismat Ara
Company Secretary

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Managing Director

Mahmudul Kabir Murad
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Faiyez Ahamed
Chairman

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

Place: Dhaka
Dated:

Md. Farhad Husain Suman FCA
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Northern Electricity Supply PLC
(An Enterprise Of Bangladesh Power Development Board)
Statement of Cash Flows
For the year ended 30 June 2024

	2024	2023
	<u>Taka</u>	<u>Taka</u>
A. Cash Flows from Operating activities		
Net Profit/(Loss) after Tax	(248,697,791)	(874,694,862)
Adjustment to Net Profit/(Loss):		
Depreciation	984,508,031	947,384,068
Increase/(Decrease) in Liability for Expenses	140,447,020	23,729,648
Increase/(Decrease) in Accounts Payables- BPDB and PGCB	937,270,431	3,955,804,858
Increase/(Decrease) in Accounts Payable- Contractors and Supplier	76,456,859	44,327,652
Increase/(Decrease) in Accounts Payable- Others	30,102,395	(34,657,642)
Increase/(Decrease) in Other payables to BPDB	(230,000,000)	-
Increase/(Decrease) in Deposit Work	(12,615,813)	81,674,672
Increase/(Decrease) in Security Deposit	136,299,785	237,961,878
Increase/(Decrease) in Fund For Employees APA Bonus	748,189	(124,231,060)
(Increase)/ Decrease in Accounts Receivables	(734,224,420)	(341,048,118)
(Increase)/ Decrease in Other Receivables	(37,915,663)	(23,403,338)
(Increase)/ Decrease in Stores and stock	12,534,282	(16,637,311)
(Increase)/ Decrease in Advance, Deposit and Prepayment	11,655,006	(362,858,626)
(Increase)/ Decrease in WPPF	(51,235,162)	-
(Increase)/ Decrease in Provision for Income Tax	(46,599,076)	20,812,656
Net Cash (used)/provided operating activities	<u>968,734,071</u>	<u>3,534,164,476</u>
B. Cash flows from Investing activities		
Acquisition of Fixed Assets	(666,939,132)	(4,258,338,316)
Right of Use Lease Assets	(3,746,624)	-
Short Term Investments	(716,736,337)	(617,670,096)
Capital Works-in-Progress	(5,000,000)	-
Project in Process	(9,683,052,009)	(749,751,299)
Net Cash used in investing activities	<u>(11,075,474,101)</u>	<u>(5,625,759,712)</u>
C. Cash flows from Financing activities:		
Lease Liabilities	3,841,834	-
GoB Equity (Projects)	3,718,500,000	(1,508,746,300)
Govt. Loan (not yet due)	-	-
GoB. Loan (Project)	4,314,000,000	1,835,000,000
Share Capital	2,752,500,000	4,261,246,300
Cash Dividend	-	(15,409,137)
Net Cash generated in Financing activities	<u>10,788,841,834</u>	<u>4,572,090,864</u>
D. Increase/(Decrease) in Cash and Cash equivalent (A+B+C)	682,101,804	2,480,495,627
E. Cash and Cash equivalent at beginning of the year	3,176,403,022	695,907,394
Cash and Cash equivalent at end of the year (D+E)	<u>3,858,504,826</u>	<u>3,176,403,022</u>

Mst. Ismat Ara
Company Secretary

Sayed Golam Ahammad, FCMA
Executive Director (Finance)

Zakiul Islam
Managing Director

Mahmudul Kabir Murad
Convener-Audit Committee

Faiyaz Ahamed
Chairman

Place: Dhaka

Dated:

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Notes to the Financial Statements
As at and for the year ended 30 June 2024

1.00 Legal Status and Nature of the Company - Disclosure under IAS 1 “Presentation of Financial Statements”:

1.01 Domicile, Legal Form and Country of Incorporation

Northern Electricity Supply PLC (the Company) was incorporated in Bangladesh on 3rd August 2005 as public limited company under the Companies Act, 1994 vide Reg. No. C-58433(439)/05 as North-West Zone Power Distribution Company Limited. The Certificate of Commencement of Business was granted to the company on the same date. After that North-West Zone Power Distribution Company Limited changed its name and incorporated vide reg. no. C-58433 dated 12 September 2007 duly under the Company Act 1994 (ammendment-2020). "The company changed its name in its 5th Extraordinary General Meeting (EGM) held on February 28, 2024, from Northern Electricity Supply Company PLC to Northern Electricity Supply PLC."

1.02 Address of Registered Office & Principal Place of Business

The Registered office of the Company is situated at Bidyut Bhaban, Hetem Khan, Rajshahi-6000, Bangladesh. The address of operational head quarter is also at Bidyut Bhaban, Hetem Khan, Rajshahi-6000, Bangladesh.

1.03 Principal Activities and Nature of Operation:

The main objective of the Company is to distribute quality electricity to its consumers effectively and efficiently. NESCO PLC started its commercial operations from 01 October 2016 in Rajshahi & Rangpur Division area as per Govt. decision vide order no বিদ্যুৎ, জ্বালানি ও খনিজসম্পদ মন্ত্রনালয়এর স্মারকনং- ২৭.০০.০০০০.০৮৮.৯৯.০০৬.১৬.৩৩৬, তারিখঃ ২০.০৯.২০১৬.

1.04 Basis for Preparation of Financial Statements

1.04.1 Reporting Framework and Compliance thereof

The Financial Statements have been prepared on historical cost convention in accordance with International Financial Reporting Standards (IFRSs), except where otherwise mentioned, and are in compliance with the relevant requirements of the Companies Act, 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

1.04.2 Other Regulatory Compliance

The company is also required to comply the following Status:

1. The Income Tax Act, 2023
2. The Income Tax Rules, 2023
3. The Value Added Tax and Supplementary Duties Act, 2012
4. The Value Added Tax and Supplementary Duties Rules, 2016
5. The Custom Act, 1969
6. Bangladesh Labour Act, 2006 Amended in 2013
7. Bangladesh labour Rules, 2015
8. Rules and Regulation of Bangladesh Energy Regulatory Commission (BERC)

1.05 Complete Set of Financial Statements

As per IAS 1 - Presentation of Financial Statements; a complete set of Financial Statement comprises of followings:

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

1.06 Basis of Measurement

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the statement of financial position and profit or loss and other comprehensive income. The measurement basis adopted by the Company is historical cost of property, plant and equipment, financial assets and inventories as disclosed in the accounting policies below.

1.06.1 Functional and Presentational Currency and Level of Precision

These financial statements are presented in Bangladeshi Taka except where indicated otherwise, which is both functional currency and presentation currency of the Company.

1.06.2 Foreign Currencies

Transactions in foreign currencies are recorded in local currency applying the exchange rates prevailing on the dates of transactions or where covered by a forward exchange contract, at the forward cover rates. Monetary assets and liabilities denominated in foreign currencies are converted to taka at the rate of closing date and the resulting exchange fluctuation gains and losses are treated in profit & Loss A/C.

1.07 Use of Judgments and Estimates

1.07.1 Estimates

The preparation of financial statements in conformity with IFRSs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and of revenues and expenses. Such estimates are prepared on the assumption of going concern and are established based on currently available information. Changes in facts and circumstances may result in revised estimates, and actual results could differ from the estimates.

Significant estimates made by management in the preparation of these financial statements include assumptions used for trade receivables, depreciation and provision for tax.

1.07.2 Judgments

The accounting for certain provisions and the disclosure of contingent liabilities and claims at the date of the financial statements is judgmental.

1.08 Reporting Period

The financial period of the company covers twelve months period from 1 July 2023 to 30 June 2024.

1.09 Comparative Information and Rearrangement thereof

Comparative information have been disclosed in respect of the year 2022-2023 for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding the current years financial statements.

1.10 Going Concern

The company has adequate resources to continue in operation for the foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the accounts. The current credit facilities and resources of the company provide sufficient fund to meet the present requirements of its existing business.

1.11 Accrual Basis of Accounting

These financial statements have been prepared on a accrual basis of accounting, except for cash flow information. The items of assets, liabilities, equity, income and expenses (the elements of financial statements) have been recognized when they satisfy the definitions and recognition criteria applicable for these elements as mentioned in the Framework.

1.12 Materiality and Aggregation

These financial statements present separately each material class of similar items. Dissimilar nature or function items are presented separately unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

1.13 Offsetting

The Company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.

2 Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

2.1 Property, Plant and Equipment

2.1.1 Recognition and measurement

i) Recognition

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if: (a) it is probable that future economic benefits associated with the item will flow to the entity; and (b) the cost of the item can be measured reliably.

ii) Measurement

All properties handed over by Bangladesh Power Development Board (BPDB) vide order no বিদ্যুৎ, জ্বালানি ও খনিজসম্পদ মন্ত্রণালয়এর স্মারকনং-২৭.০০.০০০০.০৮৮.৯৯.০০৬.১৬.৩৩৬, তারিখঃ ২০.০৯.২০১৬. After 01.10.2016 Some Plant& equipment purchased by NESCO PLC. are recorded at cost considering its purchase price and any directly attributable cost of bringing the assets to working condition for intended use inclusive of inward freight, duties and non-returnable taxes. Provisional Vender agreement was signed on 24 June 2021 by Bangladesh Power Development Board (BPDB) and NESCO PLC.

iii) Subsequent Expenditure

- Repairs and maintenance expenditure is recognized as expenditure as incurred; and
- Replacement parts are capitalized, provided the original cost of the items they replace is derecognized.

2.1.2 Depreciation

Depreciation is charged at straight line method at rates varying from 3% to 20% depending on category and economic life of the Assets as under: NESCO PLC charged depreciation as daily basis from following their acquisition date. Depreciation rates prescribed by the management of NESCO PLC and categories of assets are as follows :

<u>Name of Assets</u>	<u>Rate of Depreciation</u>
Land	Nil
Building	2.50%
Computer and Equipment	20%
Furniture	10%
Vehicles	10%
Distribution line and 'Electric Equipment	3%
Smart Prepayment Meter	10%

- 2.1.3 Full year's depreciation is charged on assets which handed over by BPDB and acquired assets during the year depreciation is charged as daily basis from following their acquisition date.

2.02 Project in Process

The management has decided to classify and present project in process which includes various projects of supply and distribution of electricity funded by Government named Smart pre-payment metering project, extension and renovation in Rajshahi Division, extension and renovation in Rangpur Division, Smart distribution project.

2.03 Leases IFRS-16

Northern Electricity Supply PLC has applied IFRS 16: "Leases for the first time with the date of initial application of 01 July 2023 using modified retrospective approach where the company measured the lease liability at the present value of the remaining lease payments and recognized a right-of-use asset at the date of the initial application on a lease by lease basis.

In accordance with IFRS 16 leases, a contract is, or contains, a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Control is conveyed where the customer has both the right to direct the identified asset's use and to obtain substantially all the economic benefits from that use.

An asset typically identified by being explicitly specified in a contract, but an asset can also be identified by being implicitly specified at the time it is made available for use by the customer.

Upon lease commencement the company recognizes a right-of-use asset and lease liability. The right-of-use asset is initially measured at the amount of the lease liability. After lease commencement, the company measures the right-of-use asset using a cost model. Under the cost model a right-of-use asset is measured at cost less accumulated depreciation and accumulated impairment.

2.04 Inventories (Stock and Stores)

Inventory has been measured at lower of cost or net realisable value and valued under weighted average cost method in accordance with the requirement of para 25 of IAS - 2 "Inventories" after making due allowance for any obsolete or slow moving items.

2.05 Accounts Receivables

Accounts receivables are initially recognized at cost which is the fair value of the consideration given for them.

2.06 Bad and Doubtful Debts:

By the decision of 143th Board Meeting held at October 12, 2022 NESCO PLC decided to keep Provision for Bad and Doubtful Debts as per following rates depending on aging of Accounts Receivable and accordingly the company has made Provision for Bad and Doubtful Debts during the year.

Aging of Accounts Receivable	Rate
0 to 12 Months	1%
13 to 24 Months	3%
25 to 36 Months	10%
37 to 60 Months	40%
More than 60 Months	80%

Calculation of Bad Debt Provision upto 30 June 2024 as per above policy

Aging of Accounts Receivable	Accounts Receivable	Rate of Provision	Amount of Provision
0 to 12 month	5,518,863,501	1%	55,188,635
13 to 24 month	874,728,272	3%	26,241,848
25 to 36 month	317,894,638	10%	31,789,464
37 to 48 month	318,138,958	40%	127,255,583
49 to 60 month	501,330,129	40%	200,532,052
More than 60 month	1,225,645,125	80%	980,516,100
Total	8,756,600,624		1,421,523,682

Bad Debt Provision made during the year (2023-2024)

Total Provision for bad debts up to 30-6-2024	1,421,523,682
Less: Provision for bad debt up to June 30, 2023 (As per Audit Report)	1,381,656,902
Bad Debt Provision made during the year	39,866,780

2.07 Other Receivables

Other receivables consist of interest receivable from fixed deposits receipts (FDR).

2.08 Advance, Deposit and Prepayments

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

Deposits are measured at actual value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to profit and loss account.

2.09 Short Term Investment

Investment in FDR are classified as short term investment comprises fixed bank deposit with several Government and private bank which were invested upto 30 June 2024 with upto date interest.

2.10 Cash and Cash Equivalents

Cash and cash equivalents comprises in hand and demand deposit and, cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that Cash and Cash Equivalents are not restricted in use.

2.11 Statement of Cash Flows

Statement of Cash Flows is prepared principally in accordance with IAS 7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules, 1987 and considering the provision of paragraph 19 of IAS 7 which provides that "enterprises are encouraged to report cash flow from operating activities using the direct method".

2.12 Financial Structures

The financial structure of the company comprises:

- i. Share Capital all of which are effectively owned by Bangladesh Power Development Board (BPDB); Power Division, Ministry of PEMR; Finance Division, Ministry of Finance and Others.
- ii. Short term and Long term loan comprising local and foreign loan.

2.13 Retirement Benefit Plants:

Contributory Provident Fund

The company maintains a Contributory Provident Fund (CPF) recognized by the National Board of Revenue (NBR). The employees contribute 10% of their basic salary and the company also contributes equivalent amount in the said fund. The fund is managed and operated by a Board of Trustees. The net earnings of the fund are apportioned to the Fund member's accounts at the end of the year.

Gratuity

The company maintains a Gratuity Fund recognized by the National Board of Revenue (NBR). The company pays to a retired employee having completed at least 3 (three) years of service, at the rate of three and half month's last drawn basic salary for every completed year of service. The company pays to the fund for the liability of the end of each year considering the number of years of service of employees eligible under the scheme.

Group Insurance:

Company has Group Insurance policy.

2.14 Other Payables to BPDB

The management has decided to classify and present amount of cash and cash equivalents, accounts receivables, advance to employee, advance to contractor, prepaid and deposit acquisition from BPDB as per vendor agreement as other payables to BPDB.

2.15 Security Deposit

Security deposit comprises deposits by different categories of consumers as security against electricity connection and contractor and suppliers against work order.

2.16 Accounts Payables

Accounts payables are recognized for amounts to be paid in the future for goods and services received, whether or not billed by the supplier which comprises electricity purchase-BPDB, wheeling charge -PGCB and Accounts payable to contractors and suppliers.

2.17 Accounts Payables-Others

Accounts Payables-Others comprises Accounts Payables-Others, Bank overdraft, Back Service Benefit (GPF,Pension), Contributory Provident Fund (CPF) etc.

2.18 Deposit Work

Deposit work comprises receipts for deposit work from RAO Rangpur, RAO Dinajpur, RAO Pabna, RAO Bogura and RAO Rajshahi.

2.19 Liability for Expenses

A provision is recognized in the balance sheet when the company has a legal or constructive obligation as a result of a past event. It is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

2.20 Taxation

Income tax expense comprises current tax. It is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or in other comprehensive income.

The Company has determined that interest and penalties related to income taxes, including uncertain tax treatments, do not meet the definition of income taxes, and therefore accounted for them under IAS 37: 'Provisions, Contingent Liabilities and Contingent Assets.'

i) Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax payable or receivable is the best estimate of the tax amount expected to be paid or received that reflects uncertainty related to income taxes, if any. It is measured using tax rates enacted or substantively enacted at the reporting date. The company qualifies as a "Public Limited Company" hence the applicable tax rate is 25% as Finance Act, 2024.

2.21 Revenue Recognition

The Company recognizes revenue of energy on issue of bills to the consumers for consumption of energy, demand charge, service charge, meter and transformer rent.

Other operating income arising from connection / disconnection fees, bills against materials, meter-testing, LPC (Late Payment Surcharge) etc. are recognized on cash basis.

Interest on short –term deposits (STD) and FDR's with banks is recognized as income on accrual basis.

2.22 Cost of Energy Sales

Cost of Energy Sales comprises purchase cost and other directly attributable cost such as Energy Purchase, Power Factor Surcharge and Wheelling & Transmission Charge etc.

2.23 Expenditure

All known expenditure have been accounted for in the financial statements irrespective of whether the same is paid or not up to 30 June 2024.

2.24 Non Operating Income

Non Operating Income including Bank Interest on deposit account, other non-operating income, recruitment income etc.

2.25 Transaction with Related Parties

The Company carried out transactions with related parties (Bangladesh Power Development Board- BPDB) during the year under review. Therefore, disclosure of information provided as required by IAS 24: " Related Party Disclosure".

2.26 Earning Per Share

Basic Earning per shares (BEPS): Basic Earnings per share has been calculated by dividing the earnings attributable to the number of shares (ordinary) outstanding during the year. However, neither the "GOB Equity "nor the "Share Deposit" amounts have been considered for determining BEPS and no shares have been allotted against these receipts. BEPS calculation has been

Diluted Earnings Per Share: No diluted Earnings per share was required to be calculated for the year under review as there is no scope for dilution of Earnings per share for the year.

2.27 Date of Authorization:

These financial statements have been authorized for issue by the Board of Directors of the Company on 2024.

2.28 General

- i) The figures of the financial statements have been rounded off to the nearest Taka.
- ii) Previous year's figures have been rearranged, wherever necessary, to conform to current year's presentation.

	2024	2023
	<u>Taka</u>	<u>Taka</u>
3.00 Property, Plant and Equipment		
A. Cost		
Opening Balance	21,063,235,409	16,804,897,093
Addition during the year	666,939,132	4,258,338,316
	<u>21,730,174,541</u>	<u>21,063,235,409</u>
Adjustment during the year	-	-
	<u>21,730,174,541</u>	<u>21,063,235,409</u>
B. Accumulated Depreciation		
Opening Balance	4,057,126,799	3,109,742,731
Charged during the year	984,508,031	947,384,068
	<u>5,041,634,830</u>	<u>4,057,126,799</u>
Adjustment during the year	-	-
	<u>5,041,634,830</u>	<u>4,057,126,799</u>
Written Down Value (WDV) (A-B)	<u>16,688,539,711</u>	<u>17,006,108,610</u>
*Details of Property, Plant and Equipment are shown in "Annexure-A"		
4.00 Right of Use Assets		
A. Cost		
Opening Balance	-	-
Addition during the year	4,650,982	-
	<u>4,650,982</u>	<u>-</u>
Adjustment during the year	-	-
	<u>4,650,982</u>	<u>-</u>
B. Accumulated Depreciation		
Opening Balance	-	-
Charged during the year	904,358	-
	<u>904,358</u>	<u>-</u>
Adjustment during the year	-	-
	<u>904,358</u>	<u>-</u>
Written Down Value (WDV) (A-B)	<u>3,746,624</u>	<u>-</u>
*Details of Right of Use Assets are shown in "Annexure-A"		
5.00 Capital Works-in-Progress		
Opening balance	-	-
Addition during the year	5,000,000	-
	<u>5,000,000</u>	<u>-</u>
Adjustment during the year	-	-
	<u>5,000,000</u>	<u>-</u>
6.00 Project in Process		
Opening balance	14,198,641,743	13,448,890,443
Fund Received during the year	9,683,052,009	4,720,541,151
	<u>23,881,693,752</u>	<u>18,169,431,594</u>
Adjustment during the year	-	(3,970,789,851)
	<u>23,881,693,752</u>	<u>14,198,641,743</u>
7.00 Inventories (Stock and Stores)		
Opening Balance	1,603,649,259	1,587,011,948
Addition during the year	57,890,326	110,871,034
	<u>1,661,539,585</u>	<u>1,697,882,982</u>
Consumption during the year	(70,424,608)	(94,233,723)
	<u>1,591,114,977</u>	<u>1,603,649,259</u>

	2024	2023
	<u>Taka</u>	<u>Taka</u>
8.00 Accounts Receivable		
Accounts Receivable- Consumers (8.01)	<u>7,335,076,942</u>	<u>6,600,852,521</u>
8.01 Accounts Receivable- Consumers		
Opening Balance	7,982,509,423	7,538,985,235
Addition during the year	38,646,645,442	31,197,085,997
	<u>46,629,154,865</u>	<u>38,736,071,231</u>
Collection during the year	(37,872,554,241)	(30,753,561,808)
	<u>8,756,600,624</u>	<u>7,982,509,423</u>
Less: Provision for bad debt		
Opening balance	1,381,656,902	1,279,180,831
Provision made during the year	39,866,780	102,476,071
	<u>1,421,523,682</u>	<u>1,381,656,902</u>
Net Accounts Receivable-Consumers	<u>7,335,076,942</u>	<u>6,600,852,521</u>
9.00 Other Receivables		
Interest Receivable from FDR (9.01)	<u>101,960,205</u>	<u>64,044,542</u>
9.01 Interest Receivable from FDR		
Opening Balance	64,044,542	40,641,206
Addition during the year	101,960,205	64,044,542
	<u>166,004,747</u>	<u>104,685,748</u>
Collection during the year	(64,044,542)	(40,641,206)
	<u>101,960,205</u>	<u>64,044,542</u>
10.00 Advance deposits and prepayments		
Advance Income Tax (10.01)	171,400,000	26,400,000
Tax Deducted at Source (10.02)	71,031,878	61,505,602
Security for Telephone (10.03)	18,650	18,650
Advance to Contractors and Suppliers (10.04)	5,582,000	6,432,000
Advance to Employees (10.05)	26,547,102	27,531,873
Temporary Advances (10.06)	7,423,575	2,553,816
Advance to BPDB (10.07)	-	347,642,218
Advance for Gratuity (10.08)	192,079,990	53,902,796
LC Margin	40,248,754	-
Advance for House Rent	648,000	648,000
Prepaid Rent	36,600,000	36,600,000
	<u>551,579,948</u>	<u>563,234,954</u>
10.01 Advance Income Tax		
Opening balance	26,400,000	-
Addition during the year	409,413,081	60,000,000
	<u>435,813,081</u>	<u>60,000,000</u>
Adjustment during the year	(264,413,081)	(33,600,000)
	<u>171,400,000</u>	<u>26,400,000</u>
10.02 Tax Deducted at Source		
Opening balance	61,505,602	57,172,957
Addition during the year	32,786,216	142,258,650
	<u>94,291,817</u>	<u>199,431,607</u>
Adjustment during the year	(23,259,939)	(137,926,005)
	<u>71,031,878</u>	<u>61,505,602</u>
10.03 Security for Telephone		
Opening balance	18,650	18,650
Addition during the year	-	-
	<u>18,650</u>	<u>18,650</u>
Adjustment during the year	-	-
	<u>18,650</u>	<u>18,650</u>

	2024	2023
	<u>Taka</u>	<u>Taka</u>
10.04 Advance to Contractors and Suppliers		
Opening balance	6,432,000	6,432,000
Addition during the year	2,450,000	-
	8,882,000	6,432,000
Adjustment during the year	3,300,000	-
	5,582,000	6,432,000
10.05 Advance to Employees		
Opening balance	27,531,873	97,450,482
Addition during the year	921,432	2,117,463
	28,453,305	99,567,946
Adjustment during the year	(1,906,203)	(72,036,073)
	26,547,102	27,531,873
10.06 Temporary Advances		
Opening balance	2,553,816	2,054,240
Addition during the year	67,886,762	42,798,739
	70,440,578	44,852,979
Adjustment during the year	(63,017,003)	(42,299,163)
	7,423,575	2,553,816
10.07 Advance to BPDB		
Opening balance	347,642,218	-
Addition during the year	-	2,085,853,318
	347,642,218	2,085,853,318
Adjustment during the year	(347,642,218)	(1,738,211,100)
	-	347,642,218
10.08 Advance for Gratuity		
Opening balance	53,902,796	-
Addition during the year	192,079,990	53,902,796
	245,982,786	53,902,796
Adjustment during the year	53,902,796	-
	192,079,990	53,902,796
11.00 Short Term Investment (FDR)		
AB Bank PLC	75,444,520	71,140,000
Agrani Bank PLC	256,001,900	220,339,122
Al-Arafa Islami Bank PLC	67,495,145	-
BASIC Bank Ltd.	271,153,920	306,699,628
Bangladesh Commerce Bank Ltd.	10,714,000	15,312,000
The City Bank PLC	20,000,000	-
Dhaka Bank PLC	40,693,600	40,300,000
EXIM Bank PLC	-	2,094,800
First Security Islami Bank PLC	354,171,217	53,449,612
IDLC Finance PLC	36,392,766	34,231,923
IFIC Bank PLC	71,565,507	41,040,000
Investment Corporation of Bangladesh	288,838,975	284,076,928
IPDC Finance PLC	23,555,688	20,000,000
Islami Bank Bangladesh PLC	158,942,030	10,000,000
Janata Bank PLC	270,270,345	240,129,704
Lanka Bangla Finance PLC	20,000,000	-
Midland Bank PLC	132,750,426	13,800,000
Modhumoti Bank PLC	21,105,000	36,839,200
Meghna Bank PLC	23,170,250	3,000,000
National Bank Ltd.	14,686,794	18,844,146
ONE Bank PLC	10,660,000	10,000,000
Padma Bank PLC	-	2,766,948
Pubali Bank PLC	52,182,098	24,985,000

	2024	2023
	<u>Taka</u>	<u>Taka</u>
The Premier Bank PLC	13,128,167	23,003,182
Rajshahi Krishi Unnayan Bank	163,455,360	279,622,392
Rupali Bank PLC	662,111,393	548,299,152
South Bangla Agriculture & Commerce Bank PLC	5,579,934	5,257,000
Social Islami Bank PLC	-	5,292,500
Standard Bank PLC	21,010,000	20,000,000
Trust Bank PLC	5,000,000	-
Union Bank PLC	10,657,000	23,933,462
Global Islami Bank PLC	16,014,000	45,557,000
	<u>3,116,750,036</u>	<u>2,400,013,699</u>
12.00 Cash and Cash Equivalent		
Cash in Hand (Petty Cash)	1,146,500	964,000
Cash at Bank (Note- 12.01)	3,648,824,983	3,010,735,296
Cash at Bank (VAT) (Note- 12.02)	208,533,343	164,703,726
	<u>3,858,504,826</u>	<u>3,176,403,022</u>
12.01 Cash at Bank		
Unit Collection Account	-	-
Unit Vending Account	882,005	
Miscellaneous Collection Account	1,331,546	1,901,446
Consumers Security Deposit Account	-	-
Establishment Account	1,275,764,587	27,085,020
Regional Collection Account	-	-
Regional Miscellaneous Collection Account	1,455,702	594,869
Regional Consumers Security Deposit Account	1,531	15,190
Central Bank Account	18,032,858	32,969,503
Central Consumers Security Deposit Account	2,330,166,885	2,872,705,161
Central Revenue Miscellaneous	7,883,257	25,397,407
Central Deposits Works	8,468,827	29,157,398
Central Meter Account	2,336,939	19,215,595
	2,500,847	1,693,707
	<u>3,648,824,983</u>	<u>3,010,735,296</u>
12.02 Cash at Bank (VAT)		
Unit Collection Account	51,229	-
Regional Collection Account	524,113	688,676
Central Bank Account(SPC)	207,958,001	164,015,050
	<u>208,533,343</u>	<u>164,703,726</u>
13.00 Share Capital		
Authorized Capital		
50,00,00,000 Ordinary Share Capital of Taka 100 each	<u>50,000,000,000</u>	<u>50,000,000,000</u>
The authorized share capital of the company is Taka 50,00,00,000 divided into 50,000,000,000 ordinary shares of Taka 100 each.		
Issued,Subscribed & paid up Capital		
224,228,828 ordinary shares of Taka 100 each.	<u>22,422,882,800</u>	<u>19,670,382,800</u>
The Issued, subscribed and paid up capital of the company is Taka 22,422,882,800 divided into 224,228,828 ordinary shares of Taka 100 each.		
10,64,94,830 Ordinary Share Capital@tk 100 each	Power Division	10,649,483,000
1,177,33,991 Ordinary Share Capital@tk 100 each	BPDB	11,773,399,100
1 Ordinary Share Capital@tk 100 each	Finance Division	100
6 Ordinary Share Capital@tk 100 each	Others	600
Total Issued, Subscribed & Paid up Capital		<u>22,422,882,800</u>
		<u>19,670,382,800</u>

	2024	2023
	Taka	Taka
13.01 Basic Earning per share (EPS) Disclosure Under IAS 33" Earning per share"		
(A) Net Profit after Tax	(248,697,791)	(874,694,862)
(B) Number of Ordinary Shares	224,228,828	196,703,828
(C) BEPS (A/B)	(1.11)	(4.45)

13.02 Composition of shareholding

The composition of Share holding position as follows:

Particular	No. of share holders	Number of share	% of share Capital	% of share Capital
Bangladesh Power Development Board (BPDB)	11	117,733,991	52.51%	59.85%
Power Division, Ministry of PEMR	1	106,494,830	47.49%	40.15%
Finance Division, Ministry of Finance	1	1	0.00%	0.00%
Others	6	6	0.00%	0.00%
Total	19	224,228,828	100%	100%

14.00 BPDB Equity

Opening balance	15,853,400,000	15,853,400,000
Add: Addition during the year	-	-
	15,853,400,000	15,853,400,000
Less: BPDB'S Liabilities	4,081,000,000	4,081,000,000
Net balance	11,772,400,000	11,772,400,000
Less: Share issue	(11,772,400,000)	(11,772,400,000)
	-	-

A Assets:

Building	827,600,000	827,600,000
Plant and Machinery	13,995,900,000	13,995,900,000
Vehicles	133,200,000	133,200,000
Furniture and fixture	76,300,000	76,300,000
Stores	820,400,000	820,400,000
Total Assets	15,853,400,000	15,853,400,000

B. Liabilities

Consumer Security Deposits	866,000,000	866,000,000
GoB loan (not yet due)	1,009,500,000	1,009,500,000
Foreign Loan (not yet due)	2,205,500,000	2,205,500,000
Total Liabilities	4,081,000,000	4,081,000,000

Note: As per provisional vender agreement by Bangladesh Power Development Board (BPDB) and NESCO signed on 24 June 2021.

15.00 GoB Equity (Projects)

Smart Prepayment Metering Project (5 Lakh)	14.01	64	64
Extension & Renovation of Rajshahi Division	14.02	1,560,000,000	1,402,500,000
Extension & Renovation of Rangpur Division	14.03	1,122,000,000	1,350,000,000
Smart Prepayment Metering Project (12 Lakh)	14.04	2,868,000,000	-
Smart Distribution Project	14.05	921,000,000	-
Total GoB Equity		6,471,000,064	2,752,500,064

		2024	2023
		<u>Taka</u>	<u>Taka</u>
15.01 Smart Prepayment Metering Project (5 Lakh)			
Opening balance		64	1,233,166,364
Addition during the year		-	-
		64	1,233,166,364
Share Issue during the year		-	(1,233,166,300)
		64	64
15.02 Extension & Renovation of Rajshahi Division			
Opening balance		1,402,500,000	1,197,360,000
Addition during the year		1,560,000,000	1,402,500,000
		2,962,500,000	2,599,860,000
Share Issue during the year		(1,402,500,000)	(1,197,360,000)
		1,560,000,000	1,402,500,000
15.03 Extension & Renovation of Rangpur Division			
Opening balance		1,350,000,000	1,830,720,000
Addition during the year		1,122,000,000	1,350,000,000
		2,472,000,000	3,180,720,000
Share Issue during the year		(1,350,000,000)	(1,830,720,000)
		1,122,000,000	1,350,000,000
15.04 Smart Prepayment Metering Project (12 Lakh)			
Opening balance		-	-
Addition during the year		2,868,000,000	-
		2,868,000,000	-
Share Issue during the year		-	-
		2,868,000,000	-
15.05 Smart Distribution Project			
Opening balance		-	-
Addition during the year		921,000,000	-
		921,000,000	-
Share Issue during the year		-	-
		921,000,000	-
16.00 GoB Loan (Projects)			
Smart Prepayment Metering Project (5 Lakh)	16.01	1,548,912,037	1,548,912,037
Extension & Renovation of Rajshahi Division	16.02	3,648,014,400	2,608,014,400
Extension & Renovation of Rangpur Division	16.03	3,690,690,000	2,942,690,000
Smart Prepayment Metering Project (12 Lakh)	16.04	1,912,000,000	-
Smart Distribution Project	16.05	614,000,000	-
Total GoB Loan		11,413,616,437	7,099,616,437
16.01 Smart Prepayment Metering Project (5 Lakh)			
Opening balance		1,548,912,037	1,548,912,037
Addition during the year		-	-
		1,548,912,037	1,548,912,037
Payment during the year		-	-
		1,548,912,037	1,548,912,037
16.02 Extension & Renovation of Rajshahi Division			
Opening balance		2,608,014,400	1,673,014,400
Addition during the year		1,040,000,000	935,000,000
		3,648,014,400	2,608,014,400
Payment during the year		-	-
		3,648,014,400	2,608,014,400

	2024	2023
	<u>Taka</u>	<u>Taka</u>
16.03 Extension & Renovation of Rangpur Division		
Opening balance	2,942,690,000	2,042,690,000
Addition during the year	748,000,000	900,000,000
	3,690,690,000	2,942,690,000
Payment during the year	-	-
	3,690,690,000	2,942,690,000
16.04 Smart Prepayment Metering Project (12 Lakh)		
Opening balance	-	-
Addition during the year	1,912,000,000	-
	1,912,000,000	-
Payment during the year	-	-
	1,912,000,000	-
16.05 Smart Distribution Project		
Opening balance	-	-
Addition during the year	614,000,000	-
	614,000,000	-
Payment during the year	-	-
	614,000,000	-
17.00 Other Payables to BPDB		
Accounts Receivables (as per Vendor Agreement)	3,770,001,371	4,000,001,371
Advance to Employee	219,100,000	219,100,000
Advance to Contractor	5,000,000	5,000,000
Advance from BPDB	74,981,134	74,981,134
Prepaid and Deposit	36,600,000	36,600,000
	4,105,682,505	4,335,682,505
17.01 Advance from BPDB		
Transferred from BPDB	75,981,034	75,981,034
Less: Adjusted with Share Capital	(999,900)	(999,900)
	74,981,134	74,981,134
18.00 Lease Liabilities		
Opening balance	-	-
Addition during the year	4,650,982	-
Interest during the year	226,152	-
	4,877,134	-
Payment during the year	(1,035,300)	-
	3,841,834	-
19.00 Security Deposit		
Consumers	2,247,647,399	2,019,487,675
Contractors and Suppliers	205,531,003	297,390,942
	2,453,178,402	2,316,878,617
19.01 Security Deposit-Consumers		
Consumer Security Deposits of BPDB	866,000,000	866,000,000
Consumer Security Deposits of NESCO	468,203,467	468,203,467
	1,334,203,467	1,334,203,467
Addition till Last Year	685,284,208	486,448,379
Addition during the year	229,217,224	199,554,629
	2,248,704,899	2,020,206,475
Refund during the year	(1,057,500)	(718,800)
	2,247,647,399	2,019,487,675

		2024	2023
		<u>Taka</u>	<u>Taka</u>
19.02 Security Deposit-Contractors and Suppliers			
Opening balance		297,390,942	258,264,893
Addition during the year		82,125,350	185,410,513
		379,516,292	443,675,406
Refund during the year		(173,985,289)	(146,284,464)
		205,531,003	297,390,942
20.00 Fund For Employees APA Bonus			
Opening Balance		66,986,230	191,217,290
Addition during the year		78,000,000	30,000,000
		144,986,230	221,217,290
Payment during the year		(77,251,811)	(154,231,060)
		67,734,419	66,986,230
21.00 Accounts Payables-BPDB and PGCB			
Electricity purchase-BPDB	21.01	7,356,800,233	6,499,383,214
Wheeling charge-PGCB	21.02	436,952,668	357,099,256
		7,793,752,901	6,856,482,470
21.01 Electricity purchase-BPDB			
Opening balance		6,499,383,214	2,787,416,651
Addition during the year		33,806,436,737	29,205,635,474
		40,305,819,951	31,993,052,126
Payment during the year		(32,949,019,718)	(25,493,668,912)
		7,356,800,233	6,499,383,214
21.02 Wheeling charge-PGCB			
Opening balance		357,099,256	113,260,961
Addition during the year		1,466,183,584	1,288,526,867
		1,823,282,840	1,401,787,828
Payment during the year		(1,386,330,172)	(1,044,688,572)
		436,952,668	357,099,256
22.00 Accounts Payables-Contractors and Suppliers			
Opening balance		114,828,393	70,500,741
Addition during the year		184,561,614	115,930,578
		299,390,007	186,431,319
Payment during the year		(108,104,755)	(71,602,926)
		191,285,252	114,828,393
23.00 Accounts Payables-Others			
Accounts Payables-Others	23.01	61,296,599	52,224,434
Bank Overdraft	23.02	1,560,068	866
Back Service Benefit, GPF, Pension	23.03	13,942,889	13,942,889
Gratuity Fund	23.04	-	-
Contributory Provident Fund (CPF)	23.05	17,686,344	(484,334)
Provision for Foreign Currency Gain/ Loss	23.06	1,300,350	
		95,786,249	65,683,855
23.01 Accounts Payables-Others			
Opening balance		52,224,434	42,479,528
Addition during the year		19,643,995	67,064,657
		71,868,429	109,544,185
Payment during the year		(10,571,830)	(57,319,751)
		61,296,599	52,224,434

	2024	2023
	<u>Taka</u>	<u>Taka</u>
23.02 Bank Overdraft		
Opening balance	866	(764)
Addition during the year	4,148,582,778	4,752,915,719
	4,148,583,643	4,752,914,956
Payment during the year	(4,147,023,576)	(4,752,914,090)
	1,560,068	866
23.03 Back Service Benefit, GPF, Pension		
Opening balance	13,942,889	18,857,889
Addition during the year	-	-
	13,942,889	18,857,889
Payment during the year	-	(4,915,000)
	13,942,889	13,942,889
23.04 Gratuity Fund		
Opening balance	-	38,196,642
Addition during the year	-	464,210,317
	-	502,406,959
Payment during the year	-	(502,406,959)
	-	-
23.05 Contributory Provident Fund (CPF)		
Opening balance	(484,334)	808,202
Addition during the year	197,222,708	194,633,419
	196,738,374	195,441,621
Adjustment during the year	(179,052,030)	(195,925,955)
	17,686,344	(484,334)
23.06 Provision for Foreign Currency Gain/ Loss		
Opening balance	-	-
Addition during the year	1,300,350	-
	1,300,350	-
Adjustment during the year	-	-
	1,300,350	-
24.00 Deposit Work		
Opening balance	1,513,790,079	1,432,115,407
Addition during the year	43,464,912	99,204,460
	1,557,254,991	1,531,319,867
Adjustment during the year	(56,080,725)	(17,529,788)
	1,501,174,266	1,513,790,079
24.01 Receipts for Deposit Work		
Agricultural Training Institute- S & D Domar	-	79,358
Saidpur Pouro Market Line Construction-S & D Saidpur	-	558,944
Rangpur Borobary, Kurugram		
Highway Line Transfer- S & D	-	6,192,060
03, Rangpur		
Narish Poultry and Hachary Ltd. S & D Hatibandha	-	1,241,600
i. RAO Rangpur Sub Total	-	8,071,962
Roads & Highway Dinajpur- S & D 01 Dinajpur	-	1,519,991
Md. Samiul alam - S & D 01 Dinajpur	-	169,178
Pipe Liners Ltd., S&D-01, Dinajpur	665,289	-
LGED; S&D-02, Dinajpur	1,079,082	-
Roads & Highway Dinajpur- S & D 02 Dinajpur	-	4,926,030
India Bangladesh Friendship Pipe Line- S & D Panchgarh	-	189,650
Roads & Highway, Panchagarh- S & D Panchgarh	-	2,789,694
ii. RAO Dinajpur Sub Total	1,744,371	9,594,543

	2024	2023
	<u>Taka</u>	<u>Taka</u>
Square Pharmaceuticals Ltd. S & D 01, Pabna	-	12,983,412
Public Works Department- S & D ishwardi	-	734,722
Roads & Highway, S & D 02, Pabna	244,849	-
Roads & Highway, S & D 01, Sirajganj	8,605,810	-
Gob Finance, S & D ishwardi	181,720	-
Roads & Highway, S & D ishwardi	10,145,064	-
Atomic Power Project S & D ishwardi	2,279,307	-
Bangladesh Railway- S & D 02, Sirajganj	-	26,760,240
iii. RAO Pabna Sub Total	21,456,750	40,478,374
Roads & Highway, Bogura S & D 03, Bogura	-	7,237,328
M/S Kamal Metal-S & D 03, Bogura	-	3,030,382
Govt. Azizul Haque College, S & D 03, Bogura	35,828	-
LGED, Bogura S & D Korotoa	778,820	-
Roads & Highway, Bogura S & D Shantahar	-	5,646,856
Roads & Highway, Bogura S & D Dupchachia	-	6,350,318
T. K Agro, Naogaon S & D-02 Naogaon	9,982,379	-
Roads & Highway, Naogaon S & D Naogaon (S)	-	7,525,593
iv. RAO Bogura Sub Total	10,797,027	29,790,477
Public Works Dept. S & D 02, Rajshahi	-	8,224,679
General Consumer S & D 03, Rajshahi	-	44,426
Public Works Dept. S & D Gomostapur	2,562,381	-
Passport Office, S & D Natore	636,191	-
LGED, Tanore ES	901,497	-
BKSP S & D Kasiadanga	2,796,597	-
PBS S & D 05, Rajshahi	574,333	-
Rajshahi City Corporation S & D 05, Rajshahi	1,995,765	3,000,000
v. RAO Rajshahi Sub Total	9,466,764	11,269,105
Total (i+ii+iii+iv+v)	43,464,912	99,204,460
25.00 Liability for Expenses		
Employees other salary deduction	25.01 371,396	322,070
Provision for Audit fee	25.02 250,000	250,000
Group Insurance (BPDB)	25.03 733	733
Withholding tax	25.04 (68,436)	7,300
VAT Payable (Supplier)	25.05 5,143,807	9,362,674
VAT Payable (Energy Sales)	25.06 207,958,001	54,566,044
CBA Subscription (BPDB)	25.07 375,470	374,900
AIT on PGCB Bill	25.08 3,380,946	0.52
AIT on BPDB Bill	25.09 -	-
Benevolent Fund Contribution	25.10 4,612,833	3,011,378
Dividend Payable	25.11 630.70	0.70
Provision for Leave Encashment	25.12 -	-
Interest Payable on Various Loan	25.13 620,678,435	592,440,329
Clearing Accounts Balances	Annex-B (70,467,354)	(28,545,988)
	772,236,462	631,789,442
25.01 Employees other Salary deduction		
Opening balance	322,070	225,739
Addition during the year	238,949	633,002
	561,019	858,741
Adjustment during the year	(189,623)	(536,671)
	371,396	322,070

	2024 <u>Taka</u>	2023 <u>Taka</u>
25.02 Provision for Audit Fee		
Opening balance	250,000	250,000
Addition during the year	250,000	250,000
	500,000	500,000
Payment during the year	(250,000)	(250,000)
	250,000	250,000
25.03 Group Insurance (BPDB)		
Opening balance	733	733
Addition during the year	-	-
	733	733
Payment during the year	-	-
	733	733
25.04 Withholding tax		
Opening balance	7,300	8,320,864
Addition during the year	223,341,954	304,322,407
	223,349,254	312,643,271
Payment during the year	(223,417,690)	(312,635,971)
	(68,436)	7,300
25.05 VAT Payable (Supplier)		
Opening balance	9,362,674	9,409,942
Addition during the year	143,862,148	192,379,330
	153,224,822	201,789,272
Payment during the year	(148,081,015)	(192,426,598)
	5,143,807	9,362,674
25.06 VAT Payable (Energy Sales)		
Opening balance	54,566,044	41,008,283
Addition during the year	1,853,874,022	1,504,218,465
	1,908,440,067	1,545,226,748
Payment during the year	(1,700,482,066)	(1,490,660,704)
	207,958,001	54,566,044
25.07 CBA Subscription (BPDB)		
Opening balance	374,900	374,900
Addition during the year	150,630	-
	525,530	374,900
Payment during the year	150,060	-
	375,470	374,900
25.08 AIT on PGCB Bill		
Opening balance	0.52	10,639,879
Addition during the year	41,589,906	27,012,158
	41,589,906.52	37,652,037
Payment during the year	(38,208,961)	(37,652,036)
	3,380,945.52	0.52
25.09 AIT on BPDB Bill		
Opening balance	-	-
Addition during the year	1,976,941,183	2,624,925,126
	1,976,941,183	2,624,925,126
Payment during the year	(1,976,941,183)	(2,624,925,126)
	-	-

	2024	2023
	<u>Taka</u>	<u>Taka</u>
25.10 Benevolent Fund Contribution		
Opening balance	3,011,378	1,907,726
Addition during the year	1,811,455	1,358,399
	4,822,833	3,266,125
Payment during the year	(210,000)	(254,747)
	4,612,833	3,011,378
25.11 Dividend Payable		
Opening balance	0.70	-
Addition during the year	630	15,409,137
	630.70	15,409,137
Payment during the year	-	(15,409,136)
	630.70	0.70
25.12 Provision for Leave Encashment		
Opening balance	-	-
Addition during the year	128,307,500	64,553,372
	128,307,500	64,553,372
Payment during the year	(128,307,500)	(64,553,372)
	-	-
25.13 Interest Payable on Various Loan		
Loan from BPDB	74,981,134	74,981,134
GoB. Loan (NESCO Project)	11,413,616,437	7,099,616,437
GoB. Loan (Not yet Due)	1,009,500,000	1,009,500,000
Foreign Loan (Not yet Due)	2,205,500,000	2,205,500,000
	14,703,597,571	10,389,597,571
Interest Payable on GoB. Loan @ 3 %	28,238,107	21,933,347
Interest Payable on Foreign Loan @ 4 %	-	-
Total Interest Payable	28,238,107	21,933,347
Add : Opening Payable	592,440,329	570,506,981
	620,678,435	592,440,329
Add : Payable from SOD Loan	-	-
	620,678,435	592,440,329
Less : Adjustment of Payable from SOD Loan	-	-
	620,678,435	592,440,329
26.00 Provision for WPPF		
Opening balance	51,235,162	51,235,162
Addition during the year	-	-
	51,235,162	51,235,162
Adjustment during the year	(51,235,162)	-
	-	51,235,162
27.00 Provision for Income tax		
Opening balance	328,510,208	307,697,552
Addition during the year	27.01 237,685,370	192,338,661
Provision shortfall (Assessment year 20-21)	27.01 3,387,482	-
	569,583,060	500,036,213
Adjustment during the year	(287,671,928)	(171,526,005)
	281,911,132	328,510,208

** The tax office sent a demand notice to NESCO to pay taxes for the following assessment years: 2017-18, 2018-19, and 2019-20, with amounts of 113,896,952 Taka, 169,455,800 Taka, and 422,744,905 Taka, respectively, under Section 275 of the Income Tax Act-2023. The company has decided to appeal against the demand.

	2024	2023
	<u>Taka</u>	<u>Taka</u>
27.01 Provision for Income Tax		
Profit before Tax	(7,624,939)	(682,356,201)
Less: Interest Income	229,082,363	155,669,008
Less: Other Non-Operating Income	22,137,035	8,111,908
Income from Business	<u>(258,844,337)</u>	<u>(846,137,117)</u>
(i) Tax on Income from Business @ 25%	-	-
(ii) Tax on Interest Income @ 25%	57,270,591	42,808,977
(ii) Tax on Other Income @ 25%	5,534,259	2,230,775
(A) Total Income Tax (i+ii+iii)	<u>62,804,849</u>	<u>45,039,752</u>
(B) Gross Receipts (27.01.01)	39,614,228,317	32,056,443,440
Income Tax on Receipts @ 0.6%	<u>237,685,370</u>	<u>192,338,661</u>
Provision for Tax (Whichever of A & B is higher)	237,685,370	192,338,661
Provision Shortfall for Assessment year 2020 -21	3,387,482	-
Current Year Tax	<u>241,072,852</u>	<u>192,338,661</u>

27.01.01 Gross Receipts

Energy Sales	38,587,922,710	31,197,085,997
Other Operating Income	775,086,209	695,576,527
Interest Income	229,082,363	155,669,008
Other Non-Operating Income	22,137,035	8,111,908
	<u>39,614,228,317</u>	<u>32,056,443,440</u>

28.00 Energy Sales

Energy Sales (Without Demand Charge)	28.01	35,619,486,871	29,068,522,500
Demand Charge	28.02	3,027,158,570	2,128,563,497
		<u>38,646,645,442</u>	<u>31,197,085,997</u>
Less : Rebate for Prepaid Sales		58,722,732	-
Net Energy Sales		<u>38,587,922,710</u>	<u>31,197,085,997</u>

28.01 Energy Sales (Without Demand Charge)

	%	2024	2023
LT - A: Residential	41.60%	14,818,617,993	11,835,823,207
LT - B: Irrigation /Pump for Agriculture	1.30%	462,292,323	425,206,334
LT- C1: Small Industries	5.66%	2,014,609,936	1,863,189,981
LT- C2: Construction	0.19%	67,699,197	50,581,458
LT- D1: Education, Religious & Charitable Inst. & Hospital	1.20%	429,062,655	359,492,688
LT- D2: Street Light and Water Pumps	1.07%	381,634,809	345,894,876
LT- D3: Battery Charging Station	2.31%	822,294,645	663,292,920
LT- E: Low Tension Commercial	12.53%	4,464,050,923	3,639,301,907
LT- T: Temporary	0.08%	26,782,016	21,349,836
MT- 1: Residential	0.36%	128,954,293	193,387,884
MT- 2: Commercial & Office	3.83%	1,364,743,187	1,095,526,511
MT- 3: Industry	19.66%	7,002,527,804	6,205,870,683
MT- 4: Construction	0.42%	150,542,119	3,514,793
MT- 5: General	2.42%	863,461,294	713,322,474
MT- 6: Temporary	0.01%	4,301,610	4,917,502
MT- 7: Battery Charging Station	0.00%	-	-
MT- 8: Irrigation /Pump for Agriculture	0.03%	11,002,298	9,829,552
HT-1: General	1.16%	412,991,712	226,067,730
HT- 2: Commercial & office	0.14%	48,599,755	41,564,005
HT- 3: Industry	6.02%	2,145,318,302	1,370,388,159
HT- 4: Construction	0.00%	-	-
EHT-1:General	0.00%	-	-
EHT-2: General (Above 140 MW)	0.00%	-	-
Total	100%	<u>35,619,486,871</u>	<u>29,068,522,500</u>

		2024	2023	
		<u>Taka</u>	<u>Taka</u>	
28.02	Demand Charge	%	2024	2023
	LT - A: Residential	46.86%	1,418,423,479	918,802,946
	LT - B: Irrigation /Pump for Agriculture	1.68%	50,773,895	42,862,438
	LT- C1: Small Industries	6.05%	183,176,353	147,311,505
	LT- C2: Construction	0.34%	10,334,896	6,127,816
	LT- D1: Education, Religious & Charitable Inst. & Hospital	1.27%	38,345,666	24,169,785
	LT- D2: Street Light and Water Pumps	0.56%	17,076,815	14,119,509
	LT- D3: Battery Charging Station	1.39%	42,083,310	26,897,995
	LT- E: Low Tension Commercial	14.86%	449,884,415	300,087,402
	LT- T: Temporary	0.08%	2,278,015	2,019,485
	MT- 1: Residential	0.73%	21,959,295	19,765,785
	MT- 2: Commercial & Office	4.30%	130,118,554	99,298,148
	MT- 3: Industry	15.56%	471,102,405	396,169,320
	MT- 4: Construction	0.30%	9,103,500	1,162,000
	MT- 5: General	2.26%	68,359,725	49,160,940
	MT- 6: Temporary	0.01%	390,000	360,000
	MT- 7: Battery Charging Station	0.00%	-	-
	MT- 8: Irrigation /Pump for Agriculture	0.06%	1,850,250	1,575,600
	HT-1: General	0.77%	23,400,000	19,440,000
	HT- 2: Commercial & office	0.09%	2,641,044	1,351,500
	HT- 3: Industry	2.84%	85,856,955	57,881,325
	EHT-1:General	0.00%	-	-
	EHT-2: General (Above 140 MW)	0.00%	-	-
	Total	100%	3,027,158,570	2,128,563,497
	Energy Sales (With Demand Charge)			
	LT - A: Residential	42.01%	16,237,041,472	12,754,626,153
	LT - B: Irrigation /Pump for Agriculture	1.33%	513,066,217	468,068,772
	LT- C1: Small Industries	5.69%	2,197,786,289	2,010,501,486
	LT- C2: Construction	0.20%	78,034,093	56,709,274
	LT- D1: Education, Religious & Charitable Inst. & Hospital	1.21%	467,408,321	383,662,473
	LT- D2: Street Light and Water Pumps	1.03%	398,711,624	360,014,385
	LT- D3: Battery Charging Station	2.24%	864,377,955	690,190,915
	LT- E: Low Tension Commercial	12.72%	4,913,935,338	3,939,389,309
	LT- T: Temporary	0.08%	29,060,031	23,369,321
	MT- 1: Residential	0.39%	150,913,588	213,153,669
	MT- 2: Commercial & Office	3.87%	1,494,861,741	1,194,824,658
	MT- 3: Industry	19.34%	7,473,630,209	6,602,040,003
	MT- 4: Construction	0.41%	159,645,619	4,676,793
	MT- 5: General	2.41%	931,821,019	762,483,414
	MT- 6: Temporary	0.01%	4,691,610	5,277,502
	MT- 7: Battery Charging Station	0.00%	-	-
	MT- 8: Irrigation /Pump for Agriculture	0.03%	12,852,548	11,405,152
	HT-1: General	1.13%	436,391,712	245,507,730
	HT- 2: Commercial & office	0.13%	51,240,799	42,915,505
	HT- 3: Industry	5.77%	2,231,175,257	1,428,269,484
	HT- 4: Construction	0.00%	-	-
	EHT-1:General	0.00%	-	-
	EHT-2: General (Above 140 MW)	0.00%	-	-
	Total	100%	38,646,645,442	31,197,085,997
29.00	Other Operating Income			
	Connection and Disconnection fees		132,750,267	127,938,157
	Late Payment Surcharge		297,664,710	240,886,485
	Meter Rent from Prepaid Meter		273,327,870	245,229,650
	Establishment charge from 3 Phase/HT Meter & CT PT Sales		10,563,690	12,076,540
	Application Fees, Estimate Fees and Others		60,779,672	69,445,695
			775,086,209	695,576,527

2024
Taka

2023
Taka

30.00 Energy Purchase

Particulars	2024	2023
Jul-23	3,235,846,036	2,244,601,681
Aug-23	3,260,811,331	2,275,478,825
Sep-23	3,088,080,326	2,123,169,449
Oct-23	2,765,094,298	1,946,110,793
Nov-23	2,223,766,879	1,560,027,564
Dec-23	2,165,362,914	1,912,203,175
Jan-24	2,249,815,718	1,967,123,034
Feb-24	2,205,012,322	1,963,451,403
Mar-24	2,583,819,381	2,430,892,431
Apr-24	3,171,019,406	2,681,703,867
May-24	3,391,364,263	2,915,199,678
Jun-24	3,382,327,311	2,992,786,730
Total	33,722,320,185	27,012,748,630

30.01 Power Factor Surcharge

Particulars	2024	2023
Jul-23	2,356,163	1,757,498
Aug-23	2,269,650	2,550,958
Sep-23	1,536,633	3,815,169
Oct-23	16,193,486	9,830,517
Nov-23	24,378,779	22,332,900
Dec-23	11,591,359	15,540,073
Jan-24	5,061,250	8,540,965
Feb-24	7,973,573	11,498,463
Mar-24	7,768,892	11,314,195
Apr-24	2,562,323	9,140,198
May-24	1,718,848	8,812,078
Jun-24	705,596	1,900,513
Total	84,116,552	107,033,527

31.00 Wheeling and Transmission Charge

Particulars	2024	2023
Jul-23	140,071,984	126,502,613
Aug-23	141,308,057	128,324,643
Sep-23	133,572,391	117,984,111
Oct-23	119,224,172	107,827,848
Nov-23	95,334,345	85,291,277
Dec-23	93,280,201	85,487,997
Jan-24	97,503,779	87,526,912
Feb-24	96,237,618	80,842,201
Mar-24	112,698,169	80,617,426
Apr-24	138,758,392	107,808,287
May-24	149,037,132	121,693,440
Jun-24	149,157,344	127,597,729
Total	1,466,183,584	1,257,504,484

** The company pays wheeling charge to Power Grid Co. Ltd (PGCB) at the rate per unit Tk. 0.3144.

	2024	2023
	<u>Taka</u>	<u>Taka</u>
32.00 Personnel Expenses		
Pay of Officers	372,153,086	355,902,834
Special Incentive of Officer	18,547,340	-
Pay of Staff	581,013,112	591,318,362
Special Incentive of Staff	28,569,758	-
Allowances of Officers	32.01 239,412,999	229,415,466
Allowances of Staff	32.02 436,606,518	446,661,851
Leave Encashment	101,665,174	62,799,614
Leave Encashment (Retirement)	26,642,327	-
Overtime Allowances	91,652,323	86,469,347
Festival Bonus for Officer	60,815,049	86,385,992
Festival Bonus for Staff	93,814,855	142,207,930
Bonus for Officer-Bengali New Year	6,370,768	6,222,977
Bonus for Staff-Bengali New Year	9,176,298	9,530,899
Employees Electricity Allowance	70,610,157	63,518,690
NESCO's Contribution to Gratuity	-	127,683,697
NESCO's Contribution to CPF	94,451,593	93,056,001
APA Bonus	78,000,000	30,000,000
Meter Reading and Bill Distribution	142,589,268	98,904,240
Wages for Hired Labor	88,695,534	91,774,712
Computerization of Commercial Operation	27,041,905	29,430,123
Contract for Commercial Operation Activities	26,463,635	67,643,780
Line and Equipment Maintenance (LEM)	70,583,853	75,031,786
Security Service (Ansar)	80,993,604	71,506,212
	<u>2,745,869,155</u>	<u>2,765,464,513</u>
32.01 Allowances of Officers		
Charge Allowance	83,800	-
House Rent Allowance	167,048,712	159,916,845
Medical Allowance	51,572,013	49,320,054
Conveyance Allowance	14,902,354	14,776,246
Motorcycle Allowance	2,692,970	2,714,747
Shift Duty Allowance	87,924	-
Entertainment Allowance	383,010	251,661
Educational Allowance	1,642,304	1,459,703
Judicial Allowances	458,822	476,220
Vehicle Maintenance	127,500	300,000
Telephone Allowance	22,610	67,200
Rest and Recreation Allowance	390,979	132,790
	<u>239,412,998</u>	<u>229,415,466</u>
32.02 Allowances of Staff		
House Rent Allowance	246,630,056	250,771,017
Medical Allowance	58,217,956	59,365,649
Conveyance Allowance	53,512,509	56,074,745
Washing Allowance	2,750,280	2,945,163
Shift Duty Allowance	62,387,260	63,543,795
Educational Allowance	13,108,457	13,961,481
	<u>436,606,518</u>	<u>446,661,851</u>

	<u>2024</u> <u>Taka</u>	<u>2023</u> <u>Taka</u>
33.00 Office and Administrative Expenses		
Travelling Expenses/Allowance	24,947,943	26,014,001
Conveyance Expenses	825,450	899,060
Medical Expenses	254,110	122,140
Washing Expenses	177,714	151,377
Refreshment and Entertainment	8,823,656	8,154,146
Printing and Stationery	19,965,756	17,469,384
Land Rent (Khajna)	3,985,225	4,923,629
Taxes (Municipal/City)	18,056,501	18,612,580
Tax Token, Fitness Certificate and Others	5,104,160	2,331,362
Vehicle Rent	19,889,228	10,503,040
License Fees and Others	5,044,892	481,562
Office Rent	5,060,640	7,089,115
Electricity Charges (Own use)	64,038,538	55,166,112
Electricity Rebate - Freedom fighters	-	46,469
Uniforms and Liveries	1,225,765	20,000
Post and Telegram	107,918	42,616
Telephone, Telex and Fax	6,013,452	7,847,981
Advertising and Promotion	16,783,549	15,076,633
Audit fee's	340,000	310,750
Legal Expenses	1,357,247	2,808,765
Books and Periodicals	356,807	364,831
Petrol, Diesel and Lubricants Used for Transport	60,191,899	53,614,039
Stores and Spares Used	36,476,654	32,201,170
L/C Commission	13,062,707	-
Freight and Handling	4,733,602	2,668,599
Workman Compensation	100,000	-
Corporate Social Responsibility	7,779,744	6,603,348
Training and Education Expense	6,079,818	11,097,973
Insurance for Vehicles & Others	3,241,802	3,507,195
Group Insurance Premium	9,508,560	9,747,135
Bank Charge and Commission	396,505	1,207,891
Excise duty	3,577,304	3,001,268
Honorarium - Others	27,578,335	19,248,538
Consultant's fee - Local	21,215,962	1,981,620
SMS and Data Connectivity Charge	11,287,158	15,874,376
Data Connectivity (Bill Collection)	9,343,387	8,945,214
Data Connectivity (Office)	963,819	846,415
System Maintenance Fees (BERC)	9,646,981	7,799,271
	<u>427,542,788</u>	<u>356,779,605</u>
34.00 Repair and Maintenance Expenses		
Structures and Improvement	36,726,290	30,970,093
Overhead Conductor and Devices	58,728,788	56,761,649
Transportation Equipment	28,325,707	20,663,347
Office Furniture and Equipment	2,542,338	1,891,417
Store Equipment	180,325	178,379
	<u>126,503,448</u>	<u>110,464,885</u>

	2024	2023
	Taka	Taka
35.00 Bad and Doubtful Debts		
Opening Balance	7,982,509,423	7,538,985,235
Add: Addition during the year	38,646,645,442	31,197,085,997
	46,629,154,865	38,736,071,231
Less: Collection during the year	37,872,554,241	30,753,561,808
	8,756,600,624	7,982,509,423
Less: Provision made	1,421,523,682	1,381,656,902
Accounts Receivable- Consumers for Charging Provision	7,335,076,942	6,600,852,521
Bad Debt as per Aging	39,866,780	102,476,071
36.00 Interest Expenses		
Interest on Lease	226,152	-
Interest on SOD/OD Loan	3,964,274	6,487,076
	4,190,426	6,487,076
37.00 Other Operating Expenses		
Rebate for Prepaid Sales	-	53,521,541
Revenue Stamp Charge (Distribution)	-	1,054,050
Revenue Stamp Charge (Administrative)	18,547,600	17,881,190
	18,547,600	72,456,782
38.00 Foreign Exchange loss		
LC Margin Paid in Advance (a)	40,248,754	-
LC Margin Value as at June 30, 2024 (b)	(38,948,404)	-
	1,300,350	-
39.00 Other Non Operating Income		
Sale of scrap Materials	418,850	459,268
Sale of Tender Document	579,515	168,500
Liquidity Damage Received	5,144,405	6,262,745
House Rent Recovery	865,413	1,073,491
Recruitment Income	15,051,000	36,000
Transport Charge	77,852	111,904
	22,137,035	8,111,908
40.00 Interest Income		
Interest on Bank Account	25,407,474	19,033,247
Interest on Security Deposit	23,745	147,783
Interest income from FDR	203,651,144	136,487,979
	229,082,363	155,669,008

41.00 Events After the Reporting Period

41.01 The Board of Directors of the company in its meeting held on 2024 approved the financial statements of the company for the year ended 30 June 2024 and authorized the same for issue.

41.02 There is no other significant event that has occurred between the Reporting date and the date when the financial statements were authorized for issue by the Board of Directors.

Mst. Ismat Ara
Company Secretary

Sayed Golam Ahammad, FCMA
Executive Director (Finance)

Zakiul Islam
Managing Director

Mahmudul Kabir Murad
Convener-Audit Committee

Faiyez Ahamed
Chairman

Place: Dhaka

Dated:

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Property, Plant and Equipments
As at 30 June 2024

Annexure-A
Amount in Taka

SL. No	Particulars	Cost				Rate %	Depreciation				Written Down Value as at 30-06-2024
		Opening Balance 01-07-2023	Addition during the Year	Adjustment during the Year	Closing Balance 30-06-2024		Opening Balance 01-07-2023	Depreciation during the Year	Adjustment during the Year	Closing Balance 30-06-2024	
	Non-current assets	1	2	3	4(1+2+3)	5	6	7	8	9(6+7+8)	10(4-9)
Non Operating											
1	Land	70,696,741	-	-	70,696,741	-	-	-	-	-	70,696,741
2	Building	960,695,185	41,514,591	-	1,002,209,776	2.5%	187,193,578	24,380,646	-	211,574,224	790,635,552
3	Computer and Equipment	159,533,541	19,555,010	-	179,088,551	20%	59,251,059	32,052,273	-	91,303,332	87,785,221
4	Furniture	151,208,410	14,422,068	-	165,630,478	10%	80,382,313	15,291,064	-	95,673,377	69,957,098
5	Vehicles	363,182,582	110,600,500	-	473,783,082	10%	243,224,554	38,302,573	-	281,527,127	192,255,955
	Total Non Operating	1,705,316,461	186,092,169	-	1,891,408,630	-	570,051,505	110,026,556	-	680,078,060	1,211,330,569
Operating											
1	Distribution line and 'Electric Equipment	15,341,750,337	182,332,519	-	15,524,082,856	3%	3,091,505,237	461,837,395	-	3,553,342,632	11,970,740,224
2	Smart Prepayment Meter (Own)	64,235,117	298,144,094	-	362,379,211	10%	376,708	17,450,730	-	17,827,438	344,551,773
3	Smart Prepayment Meter (Project)	3,951,933,493	370,350	-	3,952,303,843	10%	395,193,349	395,193,349	-	790,386,698	3,161,917,145
	Total Operating	19,357,918,948	480,846,963	-	19,838,765,911	-	3,487,075,294	874,481,475	-	4,361,556,769	15,477,209,142
	Total Balance as at 30 June 2024	21,063,235,409	666,939,132	-	21,730,174,541	-	4,057,126,799	984,508,031	-	5,041,634,830	16,688,539,711
	Total Balance as at 30 June 2023	16,804,897,093	4,258,338,316	-	21,063,235,409	-	3,109,742,731	947,384,068	-	4,057,126,799	17,006,108,610

Allocation of Depreciation	Percentage	2024	2023
		Taka	Taka
Depreciation Operating	88.82%	874,481,475	853,293,216
Depreciation Non Operating	11.18%	110,026,556	94,090,852
Total	100.00%	984,508,031	947,384,068

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Right of Use Asset
As at 30 June 2024

Annexure-A
Amount in Taka

SL. No	Particulars	Cost				Rate %	Depreciation				Written Down Value as at 30-06-2024
		Opening Balance 01-07-2023	Addition during the Year	Adjustment during the Year	Closing Balance 30-06-2024		Opening Balance 01-07-2023	Depreciation during the Year	Adjustment during the Year	Closing Balance 30-06-2024	
	Non-current assets	1	2	3	4(1+2+3)	5	6	7	8	9(6+7+8)	10(4-9)
1	Right of Use Assets	-	4,650,982	-	4,650,982	-	-	904,358	-	904,358	3,746,624
	Total Balance as at 30 June 2024	-	4,650,982	-	4,650,982		-	904,358	-	904,358	3,746,624

Total Depreciation	
Depreciation from Fixed Assets	984,508,031
Depreciation from Lease	904,358
Total	985,412,389

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Fixed Assets Purchase and Depreciation
As at 30 June 2024

Opening Depreciation

Annexure-A-01
Amount in taka

Particulars	Opening Amount (BDT)	Rate	Depreciation (tk)
Land	70,696,741	0%	-
Building	960,695,185	2.5%	24,017,380
Computer and Equipment	159,533,541	20%	31,906,708
Furniture	151,208,410	10%	15,120,841
Vehicle	363,182,582	10%	36,318,258
Distribution Line and Electric Equipment	15,341,750,337	3%	460,252,510
Smart Prepayment Meter (Own)	64,235,117	10%	6,423,512
Smart Prepayment Meter (Project)	3,951,933,493	10%	395,193,349
Sub-Total- A	21,063,235,406		969,232,558

Purchase during the year and Depreciation

Particulars	Amount (BDT)	Rate	Depreciation (tk)
Land	-	0%	-
Building	41,514,591	2.5%	363,266
Computer and Equipment	19,289,044	20%	145,565
Furniture	14,663,084	10%	170,223
Vehicle	110,600,500	10%	1,984,315
Distribution Line and Electric Equipment	182,357,469	3%	1,584,885
Smart Prepayment Meter (Own)	298,514,444	10%	11,027,219
Smart Prepayment Meter (Project)	-	10%	-
Sub-Total- B	666,939,132		15,275,473

2023-24 FY Depreciation

Particulars	Opening Amount (BDT)	Rate	Depreciation (tk)
Land	70,696,741	0%	-
Building	1,002,209,776	2.5%	24,380,646
Computer and Equipment	178,822,585	20%	32,052,273
Furniture	165,871,494	10%	15,291,064
Vehicle	473,783,082	10%	38,302,573
Distribution Line and Electric Equipment	15,524,107,806	3%	461,837,395
Smart Prepayment Meter (Own)	362,749,561	10%	17,450,730
Smart Prepayment Meter (Project)	3,951,933,493	10%	395,193,349
Total (A+B)	21,730,174,538		984,508,031

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Fixed Assets Purchase and Depreciation
As at 30 June 2024

Annexure-A-02
Amount in Taka

Sub Code	Head OF Accounts	Amount (BDT)	Accounts Date	RAO	Date of Purchase	Days	Rate	Depreciation
70	Land and Land Rights	-	30/06/2024				0%	-
	Total of Land	-						-
71	Structures and Improvement	5,500,000	30/06/2024	Rajshahi	29/08/2023	307	2.5%	115,651
71	Structures and Improvement	1,066,446	30/06/2024	Rajshahi	12/10/2023	263	2.5%	19,211
71	Structures and Improvement	4,623,880	30/06/2024	Rajshahi	24/12/2023	190	2.5%	60,174
71	Structures and Improvement	1,853,238	30/06/2024	Rajshahi	01/01/2024	182	2.5%	23,102
71	Structures and Improvement	4,965,895	30/06/2024	Rajshahi	18/01/2024	165	2.5%	56,121
71	Structures and Improvement	2,135,972	30/06/2024	Rajshahi	22/01/2024	161	2.5%	23,554
71	Structures and Improvement	1,761,819	30/06/2024	Rajshahi	01/04/2024	91	2.5%	10,981
71	Structures and Improvement	5,338,545	30/06/2024	Rajshahi	08/04/2024	84	2.5%	30,715
71	Structures and Improvement	5,880,155	30/06/2024	Rajshahi	30/06/2024	1	2.5%	403
71	Structures and Improvement	495,148	30/06/2024	Rajshahi	03/04/2024	89	2.5%	3,018
71	Structures and Improvement	1,428,000	30/06/2024	Rajshahi	04/04/2024	88	2.5%	8,607
71	Structures and Improvement	495,113	30/06/2024	Rajshahi	30/06/2024	1	2.5%	34
71	Structures and Improvement	490,010	30/06/2024	Rangpur	20/05/2024	42	2.5%	1,410
71	Structures and Improvement	1,075,680	30/06/2024	Rangpur	01/06/2024	30	2.5%	2,210
71	Structures and Improvement	481,169	30/06/2024	Rangpur	10/06/2024	21	2.5%	692
71	Structures and Improvement	490,076	30/06/2024	Dinajpur	30/06/2024	1	2.5%	34
71	Structures and Improvement	196,935	30/06/2024	Dinajpur	30/06/2024	1	2.5%	13
71	Structures and Improvement	294,545	30/06/2024	Pabna	11/06/2024	20	2.5%	403
71	Structures and Improvement	541,487	30/06/2024	Pabna	30/06/2024	1	2.5%	37
71	Structures and Improvement	296,824	30/06/2024	Pabna	24/06/2024	7	2.5%	142
71	Structures and Improvement	486,304	30/06/2024	Bogura	09/01/2024	174	2.5%	5,796
71	Structures and Improvement	197,626	30/06/2024	Bogura	20/05/2024	42	2.5%	569
71	Structures and Improvement	925,823	30/06/2024	Bogura	27/06/2024	4	2.5%	254
71	Structures and Improvement	493,901	30/06/2024	Bogura	27/06/2024	4	2.5%	135
	Total of Building	41,514,591						363,266
91A	Office Equipment (Computer, Monitor & Others)	285,510	30/06/2024	Rajshahi	02/04/2024	90	20%	14,080
91A	Office Equipment (Computer, Monitor & Others)	1,750	30/06/2024	Rajshahi	18/03/2024	105	20%	101
91A	Office Equipment (Computer, Monitor & Others)	1,800	30/06/2024	Rajshahi	30/05/2024	32	20%	32
91A	Office Equipment (Computer, Monitor & Others)	98,250	30/06/2024	Rajshahi	27/02/2024	125	20%	6,729
91A	Office Equipment (Computer, Monitor & Others)	5,250	30/06/2024	Rajshahi	30/07/2023	337	20%	969
91A	Office Equipment (Computer, Monitor & Others)	12,000	30/06/2024	Rajshahi	14/08/2023	322	20%	2,117
91A	Office Equipment (Computer, Monitor & Others)	3,500	30/06/2024	Rajshahi	08/02/2024	144	20%	276
91A	Office Equipment (Computer, Monitor & Others)	12,000	30/06/2024	Rajshahi	27/06/2024	4	20%	26
91A	Office Equipment (Computer, Monitor & Others)	695,227	30/06/2024	Rajshahi	30/06/2024	1	20%	381
91A	Office Equipment (Computer, Monitor & Others)	14,950	30/06/2024	Rajshahi	05/11/2023	239	20%	1,958
91A	Office Equipment (Computer, Monitor & Others)	10,000	30/06/2024	Rajshahi	07/11/2023	237	20%	1,299
91A	Office Equipment (Computer, Monitor & Others)	9,975	30/06/2024	Rajshahi	13/12/2023	201	20%	1,099
91A	Office Equipment (Computer, Monitor & Others)	14,800	30/06/2024	Rajshahi	25/04/2024	67	20%	543
91A	Office Equipment (Computer, Monitor & Others)	2,750	30/06/2024	Rajshahi	12/09/2023	293	20%	442
91A	Office Equipment (Computer, Monitor & Others)	295,900	30/06/2024	Rajshahi	30/06/2024	1	20%	162
91A	Office Equipment (Computer, Monitor & Others)	12,552,952	30/06/2024	Rajshahi	26/06/2024	5	20%	34,392
91A	Office Equipment (Computer, Monitor & Others)	1,394,773	30/06/2024	Rajshahi	30/06/2024	1	20%	764
91A	Office Equipment (Computer, Monitor & Others)	7,000	30/06/2024	Rajshahi	18/01/2024	165	20%	633
91A	Office Equipment (Computer, Monitor & Others)	11,000	30/06/2024	Rajshahi	23/01/2024	160	20%	964
91A	Office Equipment (Computer, Monitor & Others)	12,000	30/06/2024	Rajshahi	12/03/2024	111	20%	730
91A	Office Equipment (Computer, Monitor & Others)	500	30/06/2024	Rajshahi	20/09/2023	285	20%	78
91A	Office Equipment (Computer, Monitor & Others)	366,860	30/06/2024	Rajshahi	22/01/2024	161	20%	32,364
91A	Office Equipment (Computer, Monitor & Others)	316,035	30/06/2024	Rajshahi	30/06/2024	1	20%	173
91A	Office Equipment (Computer, Monitor & Others)	100,346	30/06/2024	Rajshahi	13/02/2024	139	20%	7,643
91A	Office Equipment (Computer, Monitor & Others)	213,390	30/06/2024	Rajshahi	02/05/2024	60	20%	7,016
91A	Office Equipment (Computer, Monitor & Others)	1,198,716	30/06/2024	Rajshahi	30/06/2024	1	20%	657
91A	Office Equipment (Computer, Monitor & Others)	9,950	30/06/2024	Rangpur	07/03/2024	116	20%	632
91A	Office Equipment (Computer, Monitor & Others)	98,960	30/06/2024	Rangpur	08/03/2024	115	20%	6,236
91A	Office Equipment (Computer, Monitor & Others)	177,950	30/06/2024	Rangpur	13/05/2024	49	20%	4,778
91A	Office Equipment (Computer, Monitor & Others)	9,350	30/06/2024	Rangpur	10/06/2024	21	20%	108
91A	Office Equipment (Computer, Monitor & Others)	488,000	30/06/2024	Rangpur	28/06/2024	3	20%	802
91A	Office Equipment (Computer, Monitor & Others)	120,300	30/06/2024	Rangpur	27/06/2024	4	20%	264
91A	Office Equipment (Computer, Monitor & Others)	195,400	30/06/2024	Rangpur	25/06/2024	6	20%	642
91A	Office Equipment (Computer, Monitor & Others)	108,830	30/06/2024	Rangpur	07/03/2024	116	20%	6,917
91A	Office Equipment (Computer, Monitor & Others)	20,420	30/06/2024	Rangpur	15/05/2024	47	20%	526
91A	Office Equipment (Computer, Monitor & Others)	133,500	30/06/2024	Rangpur	23/05/2024	39	20%	2,853
91A	Office Equipment (Computer, Monitor & Others)	289,150	30/06/2024	Rangpur	23/05/2024	39	20%	6,179
	Total of Computer and Equipment	19,289,044						145,565
91	Office Furniture and Equipments	9,770	30/06/2024	Rajshahi	12/09/2023	293	10%	784
91	Office Furniture and Equipments	12,000	30/06/2024	Rajshahi	27/12/2023	187	10%	615
91	Office Furniture and Equipments	24,907	30/06/2024	Rajshahi	05/11/2023	239	10%	1,631
91	Office Furniture and Equipments	10,000	30/06/2024	Rajshahi	04/01/2024	179	10%	490
91	Office Furniture and Equipments	9,500	30/06/2024	Rajshahi	25/02/2024	127	10%	331
91	Office Furniture and Equipments	146,080	30/06/2024	Rajshahi	30/06/2024	1	10%	40
91	Office Furniture and Equipments	369,208	30/06/2024	Rajshahi	30/06/2024	1	10%	101
91	Office Furniture and Equipments	491,302	30/06/2024	Rajshahi	26/06/2024	5	10%	673

Annexure-A-02
Amount in Taka

Sub Code	Head OF Accounts	Amount (BDT)	Accounts Date	RAO	Date of Purchase	Days	Rate	Depreciation
91	Office Furniture and Equipments	750	30/06/2024	Rajshahi	26/09/2023	279	10%	57
91	Office Furniture and Equipments	24,800	30/06/2024	Rajshahi	06/11/2023	238	10%	1,617
91	Office Furniture and Equipments	123,650	30/06/2024	Rajshahi	30/06/2024	1	10%	34
91	Office Furniture and Equipments	9,960	30/06/2024	Rajshahi	22/01/2024	161	10%	439
91	Office Furniture and Equipments	129,000	30/06/2024	Rajshahi	12/06/2024	19	10%	672
91	Office Furniture and Equipments	47,900	30/06/2024	Rajshahi	26/06/2024	5	10%	66
91	Office Furniture and Equipments	11,813	30/06/2024	Rajshahi	13/09/2023	292	10%	945
91	Office Furniture and Equipments	12,000	30/06/2024	Rajshahi	24/03/2024	99	10%	325
91	Office Furniture and Equipments	9,900	30/06/2024	Rajshahi	26/09/2023	279	10%	757
91	Office Furniture and Equipments	1,950	30/06/2024	Rajshahi	18/10/2023	257	10%	137
91	Office Furniture and Equipments	3,000	30/06/2024	Rajshahi	10/12/2023	204	10%	168
91	Office Furniture and Equipments	198,815	30/06/2024	Rajshahi	30/06/2024	1	10%	54
91	Office Furniture and Equipments	99,200	30/06/2024	Rajshahi	30/06/2024	1	10%	27
91	Office Furniture and Equipments	9,985	30/06/2024	Rajshahi	03/10/2023	272	10%	744
91	Office Furniture and Equipments	9,980	30/06/2024	Rajshahi	05/11/2023	239	10%	653
91	Office Furniture and Equipments	11,980	30/06/2024	Rajshahi	26/12/2023	188	10%	617
91	Office Furniture and Equipments	99,600	30/06/2024	Rajshahi	30/06/2024	1	10%	27
91	Office Furniture and Equipments	11,700	30/06/2024	Rajshahi	17/08/2023	319	10%	1,023
91	Office Furniture and Equipments	12,000	30/06/2024	Rajshahi	10/12/2023	204	10%	671
91	Office Furniture and Equipments	2,240	30/06/2024	Rajshahi	04/03/2024	119	10%	73
91	Office Furniture and Equipments	396,500	30/06/2024	Rajshahi	12/06/2024	19	10%	2,064
91	Office Furniture and Equipments	1,268	30/06/2024	Rajshahi	22/08/2023	314	10%	109
91	Office Furniture and Equipments	9,950	30/06/2024	Rajshahi	07/11/2023	237	10%	646
91	Office Furniture and Equipments	3,800	30/06/2024	Rajshahi	02/11/2023	242	10%	252
91	Office Furniture and Equipments	11,970	30/06/2024	Rajshahi	24/03/2024	99	10%	325
91	Office Furniture and Equipments	11,588	30/06/2024	Rajshahi	12/06/2024	19	10%	60
91	Office Furniture and Equipments	11,800	30/06/2024	Rajshahi	17/08/2023	319	10%	1,031
91	Office Furniture and Equipments	11,800	30/06/2024	Rajshahi	12/06/2024	19	10%	61
91	Office Furniture and Equipments	6,400	30/06/2024	Rajshahi	27/06/2024	4	10%	7
91	Office Furniture and Equipments	14,159	30/06/2024	Rajshahi	15/05/2024	47	10%	182
91	Office Furniture and Equipments	9,900	30/06/2024	Rajshahi	21/05/2024	41	10%	111
91	Office Furniture and Equipments	9,690	30/06/2024	Rajshahi	27/06/2024	4	10%	11
91	Office Furniture and Equipments	10,000	30/06/2024	Rajshahi	05/09/2023	300	10%	822
91	Office Furniture and Equipments	24,944	30/06/2024	Rajshahi	03/06/2024	28	10%	191
91	Office Furniture and Equipments	99,912	30/06/2024	Rajshahi	30/06/2024	1	10%	27
91	Office Furniture and Equipments	4,500	30/06/2024	Rajshahi	20/08/2023	316	10%	390
91	Office Furniture and Equipments	191,500	30/06/2024	Rajshahi	15/05/2024	47	10%	2,466
91	Office Furniture and Equipments	5,600	30/06/2024	Rajshahi	03/09/2023	302	10%	463
91	Office Furniture and Equipments	12,000	30/06/2024	Rajshahi	21/03/2024	102	10%	335
91	Office Furniture and Equipments	150,500	30/06/2024	Rajshahi	11/06/2024	20	10%	825
91	Office Furniture and Equipments	1,840	30/06/2024	Rajshahi	27/06/2024	4	10%	2
91	Office Furniture and Equipments	146,300	30/06/2024	Rajshahi	30/06/2024	1	10%	40
91	Office Furniture and Equipments	41,900	30/06/2024	Rajshahi	30/08/2023	306	10%	3,513
91	Office Furniture and Equipments	1,640	30/06/2024	Rajshahi	29/11/2023	215	10%	97
91	Office Furniture and Equipments	296,500	30/06/2024	Rajshahi	26/05/2024	36	10%	2,924
91	Office Furniture and Equipments	6,550	30/06/2024	Rajshahi	12/06/2024	19	10%	34
91	Office Furniture and Equipments	496,000	30/06/2024	Rajshahi	30/06/2024	1	10%	136
91	Office Furniture and Equipments	482,337	30/06/2024	Rajshahi	30/06/2024	1	10%	132
91	Office Furniture and Equipments	330,700	30/06/2024	Rajshahi	13/06/2024	18	10%	1,631
91	Office Furniture and Equipments	349,620	30/06/2024	Rajshahi	30/06/2024	1	10%	96
91	Office Furniture and Equipments	148,500	30/06/2024	Rajshahi	08/04/2024	84	10%	3,418
91	Office Furniture and Equipments	196,600	30/06/2024	Rajshahi	11/06/2024	20	10%	1,077
91	Office Furniture and Equipments	259,105	30/06/2024	Rajshahi	11/06/2024	20	10%	1,420
91	Office Furniture and Equipments	386,779	30/06/2024	Rajshahi	30/06/2024	1	10%	106
91	Office Furniture and Equipments	10,000	30/06/2024	Rangpur	17/12/2023	197	10%	540
91	Office Furniture and Equipments	12,000	30/06/2024	Rangpur	11/02/2024	141	10%	464
91	Office Furniture and Equipments	142,580	30/06/2024	Rangpur	12/02/2024	140	10%	5,469
91	Office Furniture and Equipments	9,200	30/06/2024	Rangpur	15/02/2024	137	10%	345
91	Office Furniture and Equipments	149,000	30/06/2024	Rangpur	15/02/2024	137	10%	5,593
91	Office Furniture and Equipments	9,950	30/06/2024	Rangpur	05/03/2024	118	10%	322
91	Office Furniture and Equipments	179,820	30/06/2024	Rangpur	14/05/2024	48	10%	2,365
91	Office Furniture and Equipments	66,000	30/06/2024	Rangpur	10/06/2024	21	10%	380
91	Office Furniture and Equipments	98,500	30/06/2024	Rangpur	25/06/2024	6	10%	162
91	Office Furniture and Equipments	95,319	30/06/2024	Rangpur	25/06/2024	6	10%	157
91	Office Furniture and Equipments	294,286	30/06/2024	Rangpur	25/06/2024	6	10%	484
91	Office Furniture and Equipments	107,600	30/06/2024	Rangpur	25/06/2024	6	10%	177
91	Office Furniture and Equipments	97,300	30/06/2024	Rangpur	25/06/2024	6	10%	160
91	Office Furniture and Equipments	147,300	30/06/2024	Rangpur	25/06/2024	6	10%	242
91	Office Furniture and Equipments	96,800	30/06/2024	Rangpur	25/06/2024	6	10%	159
91	Office Furniture and Equipments	97,290	30/06/2024	Rangpur	25/06/2024	6	10%	160
91	Office Furniture and Equipments	64,850	30/06/2024	Rangpur	25/06/2024	6	10%	107
91	Office Furniture and Equipments	92,440	30/06/2024	Rangpur	25/06/2024	6	10%	152
91	Office Furniture and Equipments	196,500	30/06/2024	Rangpur	25/06/2024	6	10%	323
91	Office Furniture and Equipments	477,760	30/06/2024	Rangpur	25/06/2024	6	10%	785
91	Office Furniture and Equipments	496,971	30/06/2024	Rangpur	25/06/2024	6	10%	817
91	Office Furniture and Equipments	496,971	30/06/2024	Rangpur	25/06/2024	6	10%	817
91	Office Furniture and Equipments	497,970	30/06/2024	Rangpur	25/06/2024	6	10%	819
91	Office Furniture and Equipments	641,900	30/06/2024	Dinajpur	31/07/2023	336	10%	59,090

Annexure-A-02
Amount in Taka

Sub Code	Head OF Accounts	Amount (BDT)	Accounts Date	RAO	Date of Purchase	Days	Rate	Depreciation
91	Office Furniture and Equipments	15,000	30/06/2024	Dinajpur	31/03/2024	92	10%	378
91	Office Furniture and Equipments	84,800	30/06/2024	Dinajpur	30/06/2024	1	10%	23
91	Office Furniture and Equipments	14,950	30/06/2024	Dinajpur	06/06/2024	25	10%	102
91	Office Furniture and Equipments	77,000	30/06/2024	Dinajpur	26/06/2024	5	10%	105
91	Office Furniture and Equipments	14,980	30/06/2024	Dinajpur	27/06/2024	4	10%	16
91	Office Furniture and Equipments	196,524	30/06/2024	Pabna	26/06/2024	5	10%	269
91	Office Furniture and Equipments	98,680	30/06/2024	Pabna	13/06/2024	18	10%	487
91	Office Furniture and Equipments	265,366	30/06/2024	Pabna	21/04/2024	71	10%	5,162
91	Office Furniture and Equipments	198,060	30/06/2024	Pabna	11/01/2024	172	10%	9,333
91	Office Furniture and Equipments	4,500	30/06/2024	Bogura	14/11/2023	230	10%	284
91	Office Furniture and Equipments	9,950	30/06/2024	Bogura	20/11/2023	224	10%	611
91	Office Furniture and Equipments	14,800	30/06/2024	Bogura	13/01/2024	170	10%	689
91	Office Furniture and Equipments	9,850	30/06/2024	Bogura	17/02/2024	135	10%	364
91	Office Furniture and Equipments	7,854	30/06/2024	Bogura	13/03/2024	110	10%	237
91	Office Furniture and Equipments	98,300	30/06/2024	Bogura	27/06/2024	4	10%	108
91	Office Furniture and Equipments	10,000	30/06/2024	Bogura	26/09/2023	279	10%	764
91	Office Furniture and Equipments	9,900	30/06/2024	Bogura	06/11/2023	238	10%	646
91	Office Furniture and Equipments	10,000	30/06/2024	Bogura	06/12/2023	208	10%	570
91	Office Furniture and Equipments	9,980	30/06/2024	Bogura	18/12/2023	196	10%	536
91	Office Furniture and Equipments	9,990	30/06/2024	Bogura	08/02/2024	144	10%	394
91	Office Furniture and Equipments	59,500	30/06/2024	Bogura	20/03/2024	103	10%	1,679
91	Office Furniture and Equipments	100,000	30/06/2024	Bogura	15/05/2024	47	10%	1,288
91	Office Furniture and Equipments	9,960	30/06/2024	Bogura	02/09/2023	303	10%	827
91	Office Furniture and Equipments	9,990	30/06/2024	Bogura	02/09/2023	303	10%	829
91	Office Furniture and Equipments	2,000	30/06/2024	Bogura	05/09/2023	300	10%	164
91	Office Furniture and Equipments	1,160	30/06/2024	Bogura	23/10/2023	252	10%	80
91	Office Furniture and Equipments	4,350	30/06/2024	Bogura	22/04/2024	70	10%	83
91	Office Furniture and Equipments	5,600	30/06/2024	Bogura	22/04/2024	70	10%	107
91	Office Furniture and Equipments	3,500	30/06/2024	Bogura	02/07/2023	365	10%	350
91	Office Furniture and Equipments	5,700	30/06/2024	Bogura	10/07/2023	357	10%	558
91	Office Furniture and Equipments	250	30/06/2024	Bogura	10/07/2023	357	10%	24
91	Office Furniture and Equipments	650	30/06/2024	Bogura	14/12/2023	200	10%	36
91	Office Furniture and Equipments	93,275	30/06/2024	Bogura	26/06/2024	5	10%	128
91	Office Furniture and Equipments	9,900	30/06/2024	Bogura	06/01/2024	177	10%	480
91	Office Furniture and Equipments	9,990	30/06/2024	Bogura	27/02/2024	125	10%	342
91	Office Furniture and Equipments	99,200	30/06/2024	Bogura	04/06/2024	27	10%	734
91	Office Furniture and Equipments	5,000	30/06/2024	Bogura	12/07/2023	355	10%	486
91	Office Furniture and Equipments	4,500	30/06/2024	Bogura	12/07/2023	355	10%	438
91	Office Furniture and Equipments	4,950	30/06/2024	Bogura	08/08/2023	328	10%	445
91	Office Furniture and Equipments	5,030	30/06/2024	Bogura	13/08/2023	323	10%	445
91	Office Furniture and Equipments	1,700	30/06/2024	Bogura	09/09/2023	296	10%	138
91	Office Furniture and Equipments	1,650	30/06/2024	Bogura	18/09/2023	287	10%	130
91	Office Furniture and Equipments	10,000	30/06/2024	Bogura	16/09/2023	289	10%	792
91	Office Furniture and Equipments	10,000	30/06/2024	Bogura	30/10/2023	245	10%	671
91	Office Furniture and Equipments	9,950	30/06/2024	Bogura	28/10/2023	247	10%	673
91	Office Furniture and Equipments	9,500	30/06/2024	Bogura	12/11/2023	232	10%	604
91	Office Furniture and Equipments	4,500	30/06/2024	Bogura	15/11/2023	229	10%	282
91	Office Furniture and Equipments	9,500	30/06/2024	Bogura	26/11/2023	218	10%	567
91	Office Furniture and Equipments	355	30/06/2024	Bogura	26/12/2023	188	10%	18
91	Office Furniture and Equipments	1,550	30/06/2024	Bogura	30/12/2023	184	10%	78
91	Office Furniture and Equipments	9,994	30/06/2024	Bogura	29/01/2024	154	10%	422
91	Office Furniture and Equipments	19,470	30/06/2024	Bogura	21/01/2024	162	10%	864
91	Office Furniture and Equipments	1,550	30/06/2024	Bogura	05/02/2024	147	10%	62
91	Office Furniture and Equipments	99,550	30/06/2024	Bogura	31/03/2024	92	10%	2,509
91	Office Furniture and Equipments	4,890	30/06/2024	Bogura	19/05/2024	43	10%	58
91	Office Furniture and Equipments	1,100	30/06/2024	Bogura	19/05/2024	43	10%	13
91	Office Furniture and Equipments	2,200	30/06/2024	Bogura	15/06/2024	16	10%	10
91	Office Furniture and Equipments	1,000	30/06/2024	Bogura	15/06/2024	16	10%	4
91	Office Furniture and Equipments	1,600	30/06/2024	Bogura	14/08/2023	322	10%	141
91	Office Furniture and Equipments	420	30/06/2024	Bogura	24/09/2023	281	10%	32
91	Office Furniture and Equipments	9,980	30/06/2024	Bogura	24/12/2023	190	10%	520
91	Office Furniture and Equipments	98,300	30/06/2024	Bogura	02/05/2024	60	10%	1,616
91	Office Furniture and Equipments	1,450	30/06/2024	Bogura	25/06/2024	6	10%	2
91	Office Furniture and Equipments	8,610	30/06/2024	Bogura	20/08/2023	316	10%	745
91	Office Furniture and Equipments	1,600	30/06/2024	Bogura	22/08/2023	314	10%	138
91	Office Furniture and Equipments	9,950	30/06/2024	Bogura	19/11/2023	225	10%	613
91	Office Furniture and Equipments	1,600	30/06/2024	Bogura	28/04/2024	64	10%	28
91	Office Furniture and Equipments	147,670	30/06/2024	Bogura	15/05/2024	47	10%	1,902
91	Office Furniture and Equipments	48,003	30/06/2024	Bogura	27/06/2024	4	10%	53
91	Office Furniture and Equipments	623,167	30/06/2024	Bogura	29/06/2024	2	10%	341
91	Office Furniture and Equipments	297,380	30/06/2024	Bogura	29/06/2024	2	10%	163
91	Office Furniture and Equipments	98,032	30/06/2024	Bogura	20/06/2024	11	10%	295
91	Office Furniture and Equipments	198,980	30/06/2024	Bogura	27/06/2024	4	10%	218
91	Office Furniture and Equipments	1,750	30/06/2024	Bogura	07/11/2023	237	10%	114
91	Office Furniture and Equipments	1,680	30/06/2024	Bogura	09/01/2024	174	10%	80
91	Office Furniture and Equipments	90	30/06/2024	Bogura	11/01/2024	172	10%	4
91	Office Furniture and Equipments	1,050	30/06/2024	Bogura	05/05/2024	57	10%	16
91	Office Furniture and Equipments	1,200	30/06/2024	Bogura	14/05/2024	48	10%	16

Annexure-A-02
Amount in Taka

Sub Code	Head OF Accounts	Amount (BDT)	Accounts Date	RAO	Date of Purchase	Days	Rate	Depreciation
91	Office Furniture and Equipments	2,500	30/06/2024	Bogura	08/05/2024	54	10%	37
91	Office Furniture and Equipments	14,500	30/06/2024	Bogura	26/05/2024	36	10%	143
91	Office Furniture and Equipments	195,725	30/06/2024	Bogura	28/05/2024	34	10%	1,823
91	Office Furniture and Equipments	478,500	30/06/2024	Bogura	02/06/2024	29	10%	3,802
91	Office Furniture and Equipments	2,450	30/06/2024	Bogura	02/06/2024	29	10%	19
Total of Furniture		14,663,084						170,223
89	Transportation Equipment	24,540,000	30/06/2024	Rajshahi	10/12/2023	204	10%	1,371,551
89	Transportation Equipment	7,195,000	30/06/2024	Rajshahi	03/04/2024	89	10%	175,440
89	Transportation Equipment	22,338,000	30/06/2024	Rajshahi	28/04/2024	64	10%	391,680
89	Transportation Equipment	27,519,000	30/06/2024	Rajshahi	26/06/2024	5	10%	37,697
89	Transportation Equipment	29,008,500	30/06/2024	Rajshahi	30/06/2024	1	10%	7,948
Total of Vehicle		110,600,500						1,984,315
88	Smart Prepayment Meter (Own)	29,678,600	30/06/2024	Rajshahi	12/06/2024	19	10%	154,491
88	Smart Prepayment Meter (Own)	29,631,000	30/06/2024	Rangpur	15/09/2023	290	10%	2,354,244
88	Smart Prepayment Meter (Own)	29,877,500	30/06/2024	Rangpur	15/03/2024	108	10%	884,047
88	Smart Prepayment Meter (Own)	29,631,000	30/06/2024	Dinajpur	13/09/2023	292	10%	2,370,480
88	Smart Prepayment Meter (Own)	25,755,750	30/06/2024	Dinajpur	27/06/2024	4	10%	28,225
88	Smart Prepayment Meter (Own)	4,076,750	30/06/2024	Dinajpur	30/06/2024	1	10%	1,117
88	Smart Prepayment Meter (Own)	29,877,500	30/06/2024	Pabna	11/02/2024	141	10%	1,154,172
88	Smart Prepayment Meter (Own)	25,755,750	30/06/2024	Rajshahi	23/05/2024	39	10%	275,198
88	Smart Prepayment Meter (Own)	4,076,750	30/06/2024	Rajshahi	30/06/2024	1	10%	1,117
88	Smart Prepayment Meter (Own)	26,958,686	30/06/2024	Bogura	18/01/2024	165	10%	1,218,680
88	Smart Prepayment Meter (Own)	2,995,409	30/06/2024	Bogura	19/05/2024	43	10%	35,288
88	Smart Prepayment Meter (Own)	26,958,686	30/06/2024	Bogura	17/01/2024	166	10%	1,226,066
88	Smart Prepayment Meter (Own)	2,995,409	30/06/2024	Bogura	21/05/2024	41	10%	33,647
88	Smart Prepayment Meter (Own)	26,887,774	30/06/2024	Bogura	13/01/2024	170	10%	1,252,307
88	Smart Prepayment Meter (Own)	2,987,530	30/06/2024	Bogura	19/05/2024	43	10%	35,196
88	Smart Prepayment Meter (Own)	370,350	30/06/2024	DGM	02/06/2024	29	10%	2,943
Total of Smart Prepayment Meter (Own)		298,514,444						11,027,219
88	Smart Prepayment Meter (Project)		30/06/2024		01/07/2022	731	10%	-
Total of Smart Prepayment Meter (Project)		-						-
83	Poles and Fixtures		30/06/2024		28/03/2023	461	3%	-
84	Overhead Conductor and Devices	299,000	30/06/2024	Rajshahi	12/06/2024	19	3%	467
84	Overhead Conductor and Devices	3,485,948	30/06/2024	Rajshahi	14/08/2023	322	3%	92,258
84	Overhead Conductor and Devices	22,119	30/06/2024	Rajshahi	04/09/2023	301	3%	547
84	Overhead Conductor and Devices	475,154	30/06/2024	Rajshahi	02/11/2023	242	3%	9,451
84	Overhead Conductor and Devices	1,379,891	30/06/2024	Rajshahi	12/12/2023	202	3%	22,910
84	Overhead Conductor and Devices	856,800	30/06/2024	Rajshahi	18/12/2023	196	3%	13,803
84	Overhead Conductor and Devices	1,024,051	30/06/2024	Rajshahi	11/01/2024	172	3%	14,477
84	Overhead Conductor and Devices	68,767	30/06/2024	Rajshahi	18/01/2024	165	3%	933
84	Overhead Conductor and Devices	7,401,539	30/06/2024	Rajshahi	24/01/2024	159	3%	96,727
84	Overhead Conductor and Devices	173,800	30/06/2024	Rajshahi	30/01/2024	153	3%	2,186
84	Overhead Conductor and Devices	23,702,597	30/06/2024	Rajshahi	21/01/2024	162	3%	315,602
84	Overhead Conductor and Devices	19,998,000	30/06/2024	Rajshahi	15/02/2024	137	3%	225,183
84	Overhead Conductor and Devices	2,451,398	30/06/2024	Rajshahi	01/04/2024	91	3%	18,335
84	Overhead Conductor and Devices	10,000,000	30/06/2024	Rajshahi	03/04/2024	89	3%	73,151
84	Overhead Conductor and Devices	11,475,936	30/06/2024	Rajshahi	28/05/2024	34	3%	32,070
84	Overhead Conductor and Devices	2,386,215	30/06/2024	Rajshahi	30/06/2024	1	3%	196
84	Overhead Conductor and Devices	19,239,610	30/06/2024	Rajshahi	30/06/2024	1	3%	1,581
84	Overhead Conductor and Devices	491,200	30/06/2024	Rangpur	09/05/2024	53	3%	2,140
84	Overhead Conductor and Devices	1,145,113	30/06/2024	Rangpur	30/03/2024	93	3%	8,753
84	Overhead Conductor and Devices	201,090	30/06/2024	Rangpur	21/06/2024	10	3%	165
84	Overhead Conductor and Devices	339,113	30/06/2024	Rangpur	20/06/2024	11	3%	307
84	Overhead Conductor and Devices	1,260,000	30/06/2024	Dinajpur	12/10/2023	263	3%	27,237
84	Overhead Conductor and Devices	2,865,356	30/06/2024	Bogura	13/06/2024	18	3%	4,239
84	Overhead Conductor and Devices	948,450	30/06/2024	Bogura	29/10/2023	246	3%	19,177
84	Overhead Conductor and Devices	379,140	30/06/2024	Bogura	24/06/2024	7	3%	218
84	Overhead Conductor and Devices	105,240	30/06/2024	Bogura	05/06/2024	26	3%	225
84	Overhead Conductor and Devices	1,197,500	30/06/2024	Bogura	29/06/2024	2	3%	197
84	Overhead Conductor and Devices	831,991	30/06/2024	Bogura	02/12/2023	212	3%	14,497
84	Overhead Conductor and Devices	2,111,208	30/06/2024	Bogura	04/11/2023	240	3%	41,646
84	Overhead Conductor and Devices	878,000	30/06/2024	Bogura	27/06/2024	4	3%	289
84	Overhead Conductor and Devices	352,977	30/06/2024	Bogura	10/12/2023	204	3%	5,918
84	Overhead Conductor and Devices	1,057,350	30/06/2024	Bogura	27/06/2024	4	3%	348
92	Communication Equipment	296,500	30/06/2024	Rajshahi	23/01/2024	160	3%	3,899
76	Accessory Electric Equipment	149,300	30/06/2024	Rajshahi	30/06/2024	1	3%	12
76	Accessory Electric Equipment	10,165,593	30/06/2024	Rajshahi	24/12/2023	190	3%	158,750
76	Accessory Electric Equipment	2,200,000	30/06/2024	Rajshahi	02/01/2024	181	3%	32,729
76	Accessory Electric Equipment	4,306,920	30/06/2024	Rajshahi	21/01/2024	162	3%	57,347
76	Accessory Electric Equipment	498,648	30/06/2024	Rajshahi	30/06/2024	1	3%	41
76	Accessory Electric Equipment	482,460	30/06/2024	Rajshahi	25/01/2024	158	3%	6,265
93	Tools, Shop and Garage Equipment	58,630	30/06/2024	Rajshahi	06/02/2024	146	3%	704
93	Tools, Shop and Garage Equipment	195,900	30/06/2024	Rajshahi	26/05/2024	36	3%	580
93	Tools, Shop and Garage Equipment	448,600	30/06/2024	Rajshahi	03/06/2024	28	3%	1,032
93	Tools, Shop and Garage Equipment	95,770	30/06/2024	Rajshahi	30/06/2024	1	3%	8
93	Tools, Shop and Garage Equipment	14,970	30/06/2024	Rajshahi	26/06/2024	5	3%	6
93	Tools, Shop and Garage Equipment	27,500,000	30/06/2024	Rajshahi	08/04/2024	84	3%	189,863

Annexure-A-02
Amount in Taka

Sub Code	Head OF Accounts	Amount (BDT)	Accounts Date	RAO	Date of Purchase	Days	Rate	Depreciation
93	Tools, Shop and Garage Equipment	8,840,500	30/06/2024	Rajshahi	27/06/2024	4	3%	2,906
93	Tools, Shop and Garage Equipment	1,000,000	30/06/2024	Rajshahi	30/06/2024	1	3%	82
93	Tools, Shop and Garage Equipment	90,415	30/06/2024	Rajshahi	30/06/2024	1	3%	7
93	Tools, Shop and Garage Equipment	4,673,840	30/06/2024	Rajshahi	21/01/2024	162	3%	62,232
93	Tools, Shop and Garage Equipment	1,600	30/06/2024	Bogura	22/01/2024	161	3%	21
93	Tools, Shop and Garage Equipment	449,768	30/06/2024	Bogura	23/01/2024	160	3%	5,915
93	Tools, Shop and Garage Equipment	401,000	30/06/2024	Bogura	24/01/2024	159	3%	5,240
93	Tools, Shop and Garage Equipment	98,497	30/06/2024	Bogura	25/01/2024	158	3%	1,279
93	Tools, Shop and Garage Equipment	197,980	30/06/2024	Bogura	26/01/2024	157	3%	2,555
93	Tools, Shop and Garage Equipment	298,275	30/06/2024	Bogura	27/01/2024	156	3%	3,824
93	Tools, Shop and Garage Equipment	197,700	30/06/2024	Bogura	28/01/2024	155	3%	2,519
93	Tools, Shop and Garage Equipment	485,000	30/06/2024	Dinajpur	11/06/2024	20	3%	797
93	Tools, Shop and Garage Equipment	292,000	30/06/2024	Dinajpur	30/06/2024	1	3%	24
93	Tools, Shop and Garage Equipment	107,050	30/06/2024	Dinajpur	30/06/2024	1	3%	9
93	Tools, Shop and Garage Equipment	191,000	30/06/2024	Dinajpur	28/04/2024	64	3%	1,005
93	Tools, Shop and Garage Equipment	15,000	30/06/2024	Dinajpur	30/06/2024	1	3%	1
Total of Distribution Line and Electric Equipment		182,357,469						1,584,885
Total of Non-Current Assets		666,939,132						15,275,473

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Clearing Accounts
As at 30 June 2024

Annexure-B
Amount in Taka

Code	Title	Debit	Credit
	Opening Balance	-	(28,545,988)
901	Remittance to Regional Collection Accounts.	-	-
901 V	Remittance to Regional Collection Accounts (VAT)	-	-
903	Principal Remittance from Local Collection Accounts.	-	-
903V	Principal Remittance from Local Collection Accounts (VAT)	-	-
905	Remittance to Central Bank Account.	-	-
905A	Remittance To Zonal Central Bank Account	-	-
905 V	Remit. To Zonal Central Bank Account (VAT)	163,663	
906A	Remittance From Zonal Regional Bank Account	-	-
906 V	Remit. From Zonal Regional Bank Account (VAT)	-	163,663
907A	Remittance To Regional Bank A/C from Zonal Central Bank A/c	2,495,661,729	616,229,937
907B	Remittance To Regional Bank A/C from Zonal Central Bank A/c	2,219,698,155	243,728
908	Remittance from Central Bank Account.	-	-
908A	Remittance From Zonal Central Bank Account	616,229,937	2,495,661,729
908B	Remittance From Zonal Central Bank Account	-	2,219,454,428
911	Remittance to Zonal Fund.	59,414,476	59,414,476
913	Remittance Benevolent Fund Account.	1,213,095	1,213,095
914	Remittance Group Insurance Account.	3,983,280	5,310,000
916	Clearing Account - Local Office.	2,167,197,259	2,167,197,259
918	Clearing Account - Central Office (To be used by RAO).	38,942,403,867	39,008,432,555
918 V	Clearing Account - Central Office (VAT).	1,971,960,019	1,862,683,244
919	Remittance Miscellaneous Account.	4,266,802	4,266,802
920	Remittance to Regional Consumers S/D Account.	-	-
921	Remittance to Central Bank Miscellaneous Collection Account.	4,316,010	4,316,010
922	Remittance to Central Bank Consumers S/D Account.	10,704	10,704
925	Remittance - Deduction of Land Purchase, House building, House repairing, Motor cycle advance.	-	-
		48,486,518,996	
	Adjustment during the Year		48,416,051,642
	Closing Balance		(70,467,354)

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash Summary
As at 30 June 2024

Annexure-C
Amount in Taka

SL	Type of Account	Total	Rajshahi	Bogura	Pabna	Rangpur	Dinajpur	Project	DGM Accounts
1	Petty Cash	1,146,500	610,000	128,500	52,500	200,500	72,500	82,500	-
2	Unit Collection	-	-	-	-	-	-	-	-
3	Unit Vending Collection	882,005	-	-	-	-	882,005	-	-
4	Unit Miscellaneous Collection	1,331,546	180,650	1,017,162	-	133,726	9	-	-
5	Unit Consumer Security Deposit	-	-	-	-	-	-	-	-
6	Establishment	1,275,764,587	42,249,298	1,138,228	2,751,763	10,757,630	1,477,879	1,217,389,789	-
7	Regional Collection	-	-	-	-	-	-	-	-
8	Regional Miscellaneous Collection	1,455,702	1,238,621	40,915	51,333	-	124,833	-	-
9	Regional Consumer Security Deposit	1,531	1,531	-	-	-	-	-	-
10	Deposit Account	18,032,858	4,782,739	5,247,546	4,612,238	2,448,212	942,124	-	-
11	Central Revenue Collection(SPC)	2,330,166,885	-	-	-	-	-	-	2,330,166,885
12	Central Consumer Security Deposit	7,883,257	-	-	-	-	-	-	7,883,257
13	Central Revenue Miscellaneous Collection	8,468,827	-	-	-	-	-	-	8,468,827
14	Central Deposits Works	2,336,939	-	-	-	-	-	-	2,336,939
15	Central Meter Account.	2,500,847	-	-	-	-	-	-	2,500,847
Total		3,649,971,483	49,062,839	7,572,351	7,467,833	13,540,068	3,499,349	1,217,472,289	2,351,356,754

Cash Summary (VAT)

SL	Type of Account	Total	Rajshahi	Bogura	Pabna	Rangpur	Dinajpur	Project	DGM Accounts
1	Unit VAT Collection	51,229	-	-	-	-	51,229	-	-
2	Regional VAT Collection	524,113	-	453,093	-	-	71,020	-	-
3	Central VAT Collection(SPC)	207,958,001	-	-	-	-	-	-	207,958,001
Total (VAT)		208,533,343	-	453,093	-	-	122,250	-	207,958,001

Total		3,858,504,826	49,062,839	8,025,444	7,467,833	13,540,068	3,621,599	1,217,472,289	2,559,314,755
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Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2024

Annexure-D
Amount in Taka

Type & Code : 139 (Central Revenue Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	AB Bank PLC	Rajshahi	420-2797021430	DGM (Accounts)	13,732,516.04	13,732,516.04
2	Agrani Bank PLC	Malopara ,Rajshahi	02-00018145948	DGM (Accounts)	134,056,004.20	132,217,352.20
3	Agrani Bank PLC	Malopara ,Rajshahi	02-00013388438	DGM (Accounts)	724,146.28	497,790.28
4	Al-Arafah Islami Bank PLC	Rajshahi	007-1220000823	DGM (Accounts)	13,649.50	13,649.50
5	Al-Arafah Islami Bank PLC	Rajshahi	007-1220000663	DGM (Accounts)	3,91,23,983.50	39,123,983.50
6	Bangladesh Development Bank PLC	Rajshahi	0560240000013	DGM (Accounts)	17,04,227.04	1,704,227.04
7	Bangladesh Development Bank PLC	Rajshahi	0560240000014	DGM (Accounts)	4,42,619.61	442,619.61
8	Bangladesh Commerce Bank PLC	Rajshahi	05232000013	DGM (Accounts)	1,47,91,705.84	14,791,705.84
9	Bank Asia PLC	Rajshahi	024-36000059	DGM (Accounts)	15,082,907.72	15,082,907.72
10	BASIC Bank PLC	Rajshahi	0316-010000570	DGM (Accounts)	4,130,515.05	4,130,515.05
11	BASIC Bank PLC	Rajshahi	0316-010000585	DGM (Accounts)	159,742,045.68	164,349,927.68
12	BASIC Bank PLC	Rajshahi	0316-010000494	DGM (Accounts)	14,163.16	14,163.16
13	BASIC Bank PLC	Rajshahi	0316-01-0000608	DGM (Accounts)	7,420,186.44	10,381,876.44
14	BASIC Bank PLC	Rajshahi	0316-01-0000613	DGM (Accounts)	360,634.66	402,908.91
15	BRAC Bank PLC	Rajshahi	550-1103809901001	DGM (Accounts)	7,046,814.49	8,308,042.49
16	BRAC Bank PLC	Rajshahi	550-1203809901001	DGM (Accounts)	212,477,371.60	153,448,020.60
17	BRAC Bank PLC	Rajshahi	550-1203809901002	DGM (Accounts)	1,968,035.12	1,968,035.12
18	The City Bank PLC	Rajshahi	310-2877606001	DGM (Accounts)	645,692.27	720,825.49
19	Dhaka Bank PLC	Rajshahi	42-11500001361	DGM (Accounts)	34,439,765.74	34,439,765.74
20	Dhaka Bank PLC	Rajshahi	42-11500001508	DGM (Accounts)	694,620.75	694,620.75
21	Dutch Bangla Bank PLC	Rajshahi	135-1200006703	DGM (Accounts)	43,235,726.95	51,946,981.08
22	Dutch Bangla Bank PLC	Rajshahi	135-1200005636	DGM (Accounts)	188,588,645.72	238,204,183.72
23	Eastern Bank PLC	Rajshahi	3011030000026	DGM (Accounts)	26,607.98	26,607.98
24	Eastern Bank PLC	Rajshahi	3011030000015	DGM (Accounts)	31,900.25	31,900.25
25	EXIM Bank PLC	Rajshahi	038-13100328262	DGM (Accounts)	19,152,283.65	19,152,283.65
26	First Security Islami Bank PLC	Topkhana Road, Dhaka	0118-13100000409	DGM (Accounts)	16,864.16	16,864.16
27	First Security Islami Bank PLC	Rajshahi	013-613100000455	DGM (Accounts)	9,841.66	9,841.66
28	First Security Islami Bank PLC	Rajshahi	013-613100000471	DGM (Accounts)	25,122,200.10	25,122,200.10

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2024

Annexure-D
Amount in Taka

29	First Security Islami Bank PLC	Rajshahi	013-613100000472	DGM (Accounts)	14,399.02	14,399.02
30	Global Islami Bank PLC	Rajshahi	113-0000000686	DGM (Accounts)	17,406,759.72	17,406,759.72
31	IFIC Bank PLC	Rajshahi	0190271479041	DGM (Accounts)	14,637,487.03	25,387,424.03
32	IFIC Bank PLC	Rajshahi	0190271567041	DGM (Accounts)	4,852,906.18	4,866,239.50
33	Islami Bank Bangladesh PLC	Rajshahi	20501130900009110	DGM (Accounts)	167,840,657.65	169,128,394.65
34	Islami Bank Bangladesh PLC	Khilgaon, Dhaka	20502400900004914	DGM (Accounts)	23,555.50	23,555.50
35	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00222977767	DGM (Accounts)	194,359.96	195,764.72
36	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00228776682	DGM (Accounts)	211,242,933.89	217,455,094.89
37	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00167090740	DGM (Accounts)	45,307,102.65	24,268,779.65
38	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219430030	DGM (Accounts)	75,083.71	75,083.71
39	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00217059539	DGM (Accounts)	49,440,390.33	2,352,331.33
40	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219639851	DGM (Accounts)	22,414,958.49	33,655,782.60
41	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219799645	DGM (Accounts)	7,127,564.66	7,261,539.55
42	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00220352549	DGM (Accounts)	65,642,159.41	93,576,094.94
43	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232336727	DGM (Accounts)	2,213,013.74	7,428,765.74
44	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232336522	DGM (Accounts)	827,759.51	1,015,462.32
45	Meghna Bank PLC	Rajshahi	31-0313500000021	DGM (Accounts)	4,795,813.25	5,969,942.25
46	Mercantile Bank PLC	Rajshahi	11-31000031619	DGM (Accounts)	640,728.12	687,466.20
47	Mercantile Bank PLC	Rajshahi	11-071313277624	DGM (Accounts)	44,597,226.72	44,597,226.72
48	Midland Bank PLC	Rajshahi	0029-1090000141	DGM (Accounts)	44,973,780.45	44,973,780.45
49	Midland Bank PLC	Rajshahi	0029-1090000212	DGM (Accounts)	2,427,407.85	2,427,407.85
50	Modhumoti Bank PLC	Rajshahi	11-1313500000018	DGM (Accounts)	27,544,472.54	27,544,472.54
51	Mutual Trust Bank PLC	Rajshahi	044-0320000153	DGM (Accounts)	67,163,476.80	67,163,476.80
52	National Bank PLC	Rajshahi	01005004758863	DGM (Accounts)	51,934,529.46	51,934,529.46
53	NCC Bank PLC	Bogura	00-450315000037	DGM (Accounts)	373,441.92	373,441.92
54	NCC Bank PLC	Bogura	00450315000046	DGM (Accounts)	8,632,772.25	8,632,772.25
55	NRBC Bank PLC	Rajshahi	012036000000019	DGM (Accounts)	12,789,352.90	12,789,352.90
56	NRB Bank PLC	Rajshahi	6011030071745	DGM (Accounts)	2,548,906.76	2,548,906.76
57	ONE Bank PLC	Rajshahi	040-3000000261	DGM (Accounts)	15,070,441.06	15,070,441.06
58	ONE Bank PLC	Rajshahi	040-3000000283	DGM (Accounts)	4,720,592.80	4,721,545.18
59	Padma Bank PLC	Nilphamari	0113000498907	DGM (Accounts)	926,370.77	926,370.77
60	The Premier Bank PLC	Rajshahi	012813100000051	DGM (Accounts)	13,454,555.96	13,454,555.96

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2024

Annexure-D
Amount in Taka

61	The Premier Bank PLC	Rajshahi	012813100000052	DGM (Accounts)	317,254.10	317,254.10
62	Prime Bank Ltd	Rajshahi	2112311021661	DGM (Accounts)	14,052,493.94	14,052,493.94
63	Pubali Bank PLC	Rajshahi	041-9102000920	DGM (Accounts)	6,80,111.65	680,111.65
64	Pubali Bank PLC	Rajshahi	041-9102001028	DGM (Accounts)	12,87,42,558.50	120,725,718.50
65	Rajshahi Krishi Unnayan Bank	Rajshahi	17-200000075	DGM (Accounts)	71,617.30	71,617.30
66	Rajshahi Krishi Unnayan Bank	Rajshahi	17-200000076	DGM (Accounts)	5,989,726.21	5,989,726.21
67	Rajshahi Krishi Unnayan Bank	Rajshahi	17-200000006	DGM (Accounts)	5.54	5.54
68	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004801	DGM (Accounts)	90,384.60	-497,181.40
69	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004803	DGM (Accounts)	24,40,476.14	2,440,476.14
70	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005003	DGM (Accounts)	7,10,835.27	710,835.27
71	Rupali Bank PLC	Local Office	0018024000253	DGM (Accounts)	4,43,653.00	443,653.00
72	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004806	DGM (Accounts)	5,50,511.00	1,580,024.00
73	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005006	DGM (Accounts)	13,03,252.41	1,303,252.41
74	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005104	DGM (Accounts)	7,80,25,398.75	77,847,274.75
75	Shahjalal Islami Bank PLC	Rajshahi	180213100000218	DGM (Accounts)	12,312,308.02	12,312,308.02
76	Shahjalal Islami Bank PLC	Rajshahi	180213100000220	DGM (Accounts)	1,248,139.52	1,248,139.52
77	Social Islami Bank PLC	Rajshahi	0071360000569	DGM (Accounts)	2,97,20,118.50	29,771,618.50
78	Sonali Bank PLC	Rajshahi Corporate Branch	46-17703000044	DGM (Accounts)	10,32,283.36	971,773.36
79	South Bangla Ag & Com Bank PLC	Rajshahi	0031130000240	DGM (Accounts)	11,948,452.06	11,948,452.06
80	Southeast Bank PLC	Rajshahi	0052-13100000049	DGM (Accounts)	15,373,599.99	15,373,599.99
81	Southeast Bank PLC	Rajshahi	0052-13100000040	DGM (Accounts)	2,137.14	2,137.14
82	Southeast Bank PLC	Rajshahi	0052-13100000046	DGM (Accounts)	4,085,530.84	4,216,111.73
83	Standard Bank PLC	Rajshahi	01936000148	DGM (Accounts)	5,00,97,193.90	57,684,577.90
84	Union Bank PLC	Rajshahi	0311210000119	DGM (Accounts)	2,12,09,612.95	21,209,612.95
85	United Commercial Bank PLC	Rajshahi	026-1301000000341	DGM (Accounts)	14,062,299.57	14,097,698.57
86	United Commercial Bank PLC	Rajshahi	026-1301000000330	DGM (Accounts)	72,377,997.11	84,398,721.11
87	United Commercial Bank PLC	Rajshahi	026-1301000000352	DGM (Accounts)	8,832,462.38	12,363,396.01
Total					1,941,352,508.55	2,330,166,884.97

Northern Electricity Supply PLC
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Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2024

Annexure-D
Amount in Taka

Type & Code : 139B (Consumer Security Deposit)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00212764196	DGM (Accounts)	48,907.18	48,907.18
2	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00238812601	DGM (Accounts)	5,968,664.47	5,943,702.47
3	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00244237805	DGM (Accounts)	132,706.80	132,706.80
4	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00234520266	DGM (Accounts)	1,350,822.45	1,538,742.45
5	Midland Bank PLC	Rajshahi	0029-1090000187	DGM (Accounts)	9,877.75	9,877.75
6	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000079	DGM (Accounts)	145,785.40	145,785.40
7	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000081	DGM (Accounts)	63,534.96	63,534.96
Total					7,720,299.01	7,883,257.01

Type & Code : 139C (Miscellaneous Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00212764251	DGM (Accounts)	104,153.47	104,153.47
2	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00240087752	DGM (Accounts)	2,649,644.16	2,649,644.16
3	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00226470586	DGM (Accounts)	3,387,069.85	4,664,198.95
4	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00242566569	DGM (Accounts)	93,859.56	93,859.56
5	Midland Bank PLC	Rajshahi	0029-1090000196	DGM (Accounts)	767,413.11	767,413.11
6	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000078	DGM (Accounts)	174,890.34	174,890.34
7	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000080	DGM (Accounts)	14,666.92	14,666.92
Total					7,191,697.41	8,468,826.51

Type & Code : 139D (Central Deposit Works)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00212764153	DGM (Accounts)	2,472,134.65	2,336,938.65
Total					2,472,134.65	2,336,938.65

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2024

Annexure-D
Amount in Taka

Type & Code : 139 E (Central Meter Account)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004701	DGM (Accounts)	2,500,846.75	2,500,846.75
Total					2,500,846.75	2,500,846.75

Type & Code : 139V (Central VAT Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	AB Bank Ltd	Rajshahi	420-2797021000	DGM (Accounts)	705,903.00	705,903.00
2	Agrani Bank PLC	Malopara ,Rajshahi	02-00018146026	DGM (Accounts)	9,432,824.00	9,432,824.00
3	Al-Arafah Islami Bank PLC	Rajshahi	007-1220000672	DGM (Accounts)	18,34,191.50	1,834,191.50
4	Bangladesh Development Bank PLC	Rajshahi	0560240000710	DGM (Accounts)	87,965.00	87,965.00
5	Bangladesh Development Bank PLC	Rajshahi	0560240000711	DGM (Accounts)	277.89	277.89
6	Bangladesh Commerce Bank PLC	Rajshahi	05221000248	DGM (Accounts)	6,61,953.50	661,953.50
7	Bank Asia PLC	Rajshahi	024-33001885	DGM (Accounts)	745,040.00	745,040.00
8	BASIC Bank PLC	Rajshahi	0310-01-0007327	DGM (Accounts)	8,017,126.00	8,017,126.00
9	BASIC Bank PLC	Rajshahi	0310-01-0007311	DGM (Accounts)	371,348.83	371,348.83
10	BASIC Bank PLC	Rajshahi	0310-01-0007520	DGM (Accounts)	368,625.00	516,715.00
11	BASIC Bank PLC	Rajshahi	0310-01-0007535	DGM (Accounts)	19,307.49	19,307.49
12	BRAC Bank PLC	Rajshahi	550-1203809901002	DGM (Accounts)	34,655,275.00	37,085,819.00
13	BRAC Bank PLC	Rajshahi	550-1203809901003	DGM (Accounts)	473,288.00	535,682.00
14	BRAC Bank PLC	Rajshahi	550-1203809901004	DGM (Accounts)	109,687.06	109,687.06
15	The City Bank PLC	Rajshahi	1402877609001	DGM (Accounts)	48,044.78	48,044.78
16	Dhaka Bank PLC	Rajshahi	42-11000010990	DGM (Accounts)	1,653,241.00	1,653,241.00
17	Dhaka Bank PLC	Rajshahi	42-11000011111	DGM (Accounts)	30,676.60	30,676.60
18	Dutch Bangla Bank PLC	Rajshahi	135-1100030955	DGM (Accounts)	15,626,977.50	18,025,223.50
19	Dutch Bangla Bank PLC	Rajshahi	135-1100036983	DGM (Accounts)	6,685,472.39	7,119,487.26
20	Eastern Bank PLC	Rajshahi	3011070000117	DGM (Accounts)	38.00	38.00
21	Eastern Bank PLC	Rajshahi	3011070000128	DGM (Accounts)	286.67	286.67

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2024

Annexure-D
Amount in Taka

22	EXIM Bank PLC	Rajshahi	038-11100328233	DGM (Accounts)	759,081.00	759,670.00
23	First Security Islami Bank PLC	Rajshahi	013-611100008133	DGM (Accounts)	1,259,486.55	1,259,486.55
24	First Security Islami Bank PLC	Rajshahi	013-611100008098	DGM (Accounts)	-	-
25	First Security Islami Bank PLC	Rajshahi	013-611100008134	DGM (Accounts)	216.00	216.00
26	Global Islami Bank PLC	Rajshahi	111-1000015517	DGM (Accounts)	890,293.25	890,293.25
27	IFIC Bank PLC	Rajshahi	0190271617001	DGM (Accounts)	1,024,029.50	1,427,342.50
28	IFIC Bank PLC	Rajshahi	0190271643001	DGM (Accounts)	17,909.44	18,576.12
29	Islami Bank Bangladesh PLC	Rajshahi	20501130100474310	DGM (Accounts)	8,129,201.50	8,154,958.75
30	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00222977937	DGM (Accounts)	529,918.55	529,988.79
31	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00217362254	DGM (Accounts)	10,111,583.76	11,047,879.76
32	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00228777115	DGM (Accounts)	15,288,209.32	15,502,724.00
33	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219800902	DGM (Accounts)	927,714.43	876,485.13
34	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-0021938684	DGM (Accounts)	7,473,568.54	8,033,725.45
35	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00220352379	DGM (Accounts)	21,655,154.74	23,043,784.73
36	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232337421	DGM (Accounts)	326,509.00	556,381.00
37	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232336735	DGM (Accounts)	56,312.69	65,249.88
38	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00240303153	DGM (Accounts)	256,833.42	256,833.42
39	Meghna Bank PLC	Rajshahi	31-0311100000197	DGM (Accounts)	236,688.00	294,909.00
40	Mercantile Bank PLC	Rajshahi	11-11000767701	DGM (Accounts)	186.92	2,362.89
41	Mercantile Bank PLC	Rajshahi	11-0711132772737	DGM (Accounts)	2,075,003.00	2,075,003.00
42	Midland Bank PLC	Rajshahi	0029-1090000150	DGM (Accounts)	2,165,923.00	2,165,923.00
43	Midland Bank PLC	Rajshahi	0029-1090000690	DGM (Accounts)	23,819.55	23,819.55
44	Modhumoti Bank PLC	Rajshahi	11-1311100000243	DGM (Accounts)	1,316,322.75	1,316,322.75
45	Mutual Trust Bank PLC	Rajshahi	044-0210008354	DGM (Accounts)	3,297,150.00	3,297,150.00
46	National Bank PLC	Rajshahi	01005004758878	DGM (Accounts)	2,330,452.00	2,330,452.00
47	NCC Bank PLC	Bogura	00450210013374	DGM (Accounts)	29,740.81	29,740.81
48	NCC Bank PLC	Bogura	00450210013383	DGM (Accounts)	438,936.00	438,936.00
49	NRBC Bank PLC	Rajshahi	012033300002047	DGM (Accounts)	635,442.00	635,442.00
50	NRB Bank PLC	Rajshahi	6012010071765	DGM (Accounts)	77,644.50	77,644.50
51	ONE Bank PLC	Rajshahi	040-1020008391	DGM (Accounts)	774,944.00	774,944.00
52	ONE Bank PLC	Rajshahi	040-1020008926	DGM (Accounts)	12,486.86	12,486.86
53	Padma Bank PLC	Nilphamari	0111100498909	DGM (Accounts)	25,511.00	24,387.00

Northern Electricity Supply PLC
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Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2024

Annexure-D
Amount in Taka

54	The Premier Bank PLC	Rajshahi	012811100002624	DGM (Accounts)	781,860.00	781,860.00
55	The Premier Bank PLC	Rajshahi	012811100002625	DGM (Accounts)	18,712.64	18,712.64
56	Prime Bank PLC	Rajshahi	2112112021663	DGM (Accounts)	698,198.00	698,198.00
57	Pubali Bank PLC	Rajshahi	041-9901057110	DGM (Accounts)	86,19,221.00	8,619,221.00
58	Rajshahi Krishi Unnayan Bank	Rajshahi	0011100001186	DGM (Accounts)	4,112.58	4,112.58
59	Rajshahi Krishi Unnayan Bank	Rajshahi	0011100001187	DGM (Accounts)	293,826.00	293,826.00
60	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005004	DGM (Accounts)	61,896.71	61,896.71
61	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004805	DGM (Accounts)	26,818.29	78,303.29
62	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005007	DGM (Accounts)	54,996.76	54,996.76
63	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005105	DGM (Accounts)	23,82,365.00	3,058,248.00
64	Shahjalal Islami Bank PLC	Rajshahi	180211100005882	DGM (Accounts)	505,489.50	505,489.50
65	Shahjalal Islami Bank PLC	Rajshahi	180211100005883	DGM (Accounts)	4,392.03	4,392.03
66	Social Islami Bank PLC	Rajshahi	0071330021018	DGM (Accounts)	12,48,855.00	1,248,855.00
67	Sonali Bank PLC	Rajshahi Corporate Branch	46-17702000692	DGM (Accounts)	37,55,215.74	3,755,215.74
68	South Bangla Ag & Com Bank PLC	Rajshahi	0031111007681	DGM (Accounts)	596,163.00	596,163.00
69	Southeast bank PLC	Rajshahi	0052-11100001392	DGM (Accounts)	823,097.00	823,097.00
70	Southeast bank PLC	Rajshahi	0052-11100001170	DGM (Accounts)	-	-
71	Southeast bank PLC	Rajshahi	0052-11100001213	DGM (Accounts)	49,286.91	55,816.02
72	Standard bank PLC	Rajshahi	019360006509	DGM (Accounts)	36,43,099.00	3,774,564.00
73	Union Bank PLC	Rajshahi	0311010004011	DGM (Accounts)	10,51,733.90	1,051,733.90
74	United Commercial Bank PLC	Rajshahi	026-11010000000280	DGM (Accounts)	663,779.00	667,292.00
75	United Commercial Bank PLC	Rajshahi	026-11010000000338	DGM (Accounts)	5,640,236.00	6,214,747.00
76	United Commercial Bank PLC	Rajshahi	026-11010000000349	DGM (Accounts)	2,492,173.03	2,667,303.75
Total					173,892,713.74	207,958,000.69

Northern Electricity Supply PLC
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Cash and Cash Equivalents (Rajshahi RAO)
As at 30 June 2024

Annexure-E
Amount in Taka

Miscellaneous Collection(Accounts Code-134)

SL	Bank Name	Branch Name	Account Number	S&D	Closing Balance (Bank)	Closing Balance (Cash)
1	First Security Islami Bank PLC	Nawhata, Rajshahi	201213100000469	Bimanbandar	180,649.67	180,649.67
Total					180,649.67	180,649.67

Establishment Accounts (Accounts Code-135)

SL	Bank Name	Branch Name	Account Number	S&D	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537956	MD Office	692,287.71	344,243.71
2	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537182	Addl. Director, Comm	5,838,858.41	192,324.41
3	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024536933	SE-1.O& M ,Rajshahi	3,097,815.23	1,216,267.23
4	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537387	Establishment	6,840,575.68	1,043,339.68
5	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537433	Contractor - Revenue	57,121,994.14	34,602,166.15
6	Janata Bank PLC	Hetem Khan, Rajshahi	1 100218629258	Nesco Secretariat	2,448,602.00	1,780,731.00
7	Janata Bank PLC	Hetem Khan, Rajshahi	0 100218629193	DGM, HRM & Admin	3,208,774.00	3,070,226.00
Total					79,248,907.17	42,249,298.18

Regional Miscellaneous (CODE -137A)

SL	Unit Bank Name	Branch Name	Account Number	Office	Closing Balance (Bank)	Closing Balance (Cash)
1		Rajshahi Branch	0 261301000000328	RAO	1,238,621.36	1,238,621.36
Total					1,238,621.36	1,238,621.36

Regional SD (CODE -137B)

SL	Unit Bank Name	Branch Name	Account Number	Office	Closing Balance (Bank)	Closing Balance (Cash)
1	United Commercial Bank PLC	Rajshahi Branch	0 261301000000319	RAO	1,531.10	1,531.10
Total					1,531.10	1,531.10

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Rajshahi RAO)
As at 30 June 2024

Annexure-E
Amount in Taka

Security Deposit & Deposit Works (CODE -138)						
SL	Unit Bank Name	Branch Name	Account Number	Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Rupali Bank PLC	Shaheb Bazar ,Rajshahi	3517-024102005	RAO	102,876.67	102,876.67
2	Janata Bank PLC	Hetem Khan, Rajshahi	01-00024350198	RAO	4,689,661.94	4,679,861.94
Total					4,792,538.61	4,782,738.61

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Bogura RAO)
As at 30 June 2024

Annexure-E
Amount in Taka

Type & Code : 134 (Unit Misc. Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	National Bank PLC	Shibgonj	SND-014	ESU-Shibgonj	1,017,161.72	1,017,161.72
Total					1,017,161.72	1,017,161.72

Type & Code : 135 (ESTB)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Shibgonj	STD-3353	Shibgong electric supply, Bogura	88,084.78	213,371.78
2	Pubali Bank PLC	Sathmatha	STD-066	RAO, BOGURA	7,690,746.96	528,080.96
3	Pubali Bank PLC	Sathmatha	STD-277	RAO, BOGURA (STD-27)	3,494,292.65	396,775.65
Total					11,273,124.39	1,138,228.39

Type & Code : 137a (Regional Misc. Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Pubali Bank PLC	Sathmatha	STD-08	RAO, Bogura	40,915.23	40,915.23
Total					40,915.23	40,915.23

Type & Code : 138 (Deposit)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Saptapadi	STD-1262	RAO, Bogura	1,013,551.52	1,013,551.52
2	Pubali Bank PLC	Sathmatha	STD-294	RAO, Bogura	2,927,936.48	4,233,994.48
Total					3,941,488.00	5,247,546.00

Type & Code : 137V (Regional Vat Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Sonali Bank PLC	A.Z.College Br.	0602302000410	RAO, Bogura	453,092.50	453,092.50
Total					453,092.50	453,092.50

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Pabna RAO)
As at 30 June 2024

Annexure-E
Amount in Taka

Type & Code : 135 (ESTB)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Pubali Bank PLC	Ishwardi Branch	0122102000201	S & D, Ishwardi	651,109.50	343,879.50
2	Sonali Bank PLC	Sirajgonj Branch	4215110000014	S & D-1, Sirajgonj	562,376.98	921,048.98
3	Janata Bank PLC	Nurpur Branch	0100037448481	O & M Circle, Pabna	5,378,586.86	907,673.86
4	Janata Bank PLC	Nurpur Branch	0100241209991	RAO (Contractor), Pabna	791,207.72	579,160.72
Total					7,383,281.06	2,751,763.06

Type & Code : 137a (Regional Misc. Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Pubali Bank PLC	Ishwardi Branch	0122102000313	RAO, Ishwardi	51,332.51	51,332.51
Total					51,332.51	51,332.51

Type & Code : 137B (Regional SD Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Mercantile Bank PLC	Ishwardi Branch	13301312622812	RAO, Ishwardi	-	-
Total					-	-

Type & Code : 138 (Deposit)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Nurpur Branch	0100241209479	RAO, Pabna (Contractor SD)	3,430,561.52	4,146,486.52
2	Janata Bank PLC	Nurpur Branch	0100241202161	Manager, Ishwardi (DW A/C)	465,751.23	465,751.23
3	Pubali Bank PLC	Ishwardi Branch	0122102000160	RAO, Ishwardi (DW A/C)	-	-
4	Pubali Bank PLC	Ishwardi Branch	0122102000634	RAO, Ishwardi (DW Contractor A/C)	-	-
Total					3,896,312.75	4,612,237.75

Type & Code : 137 V (Regional Vat Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Sonali Bank PLC	Pabna Branch	4114502001527	Regional Vat	-	-
Total					-	-

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Rangpur RAO)
As at 30 June 2024

Annexure-E
Amount in Taka

Statement of code no - 135 Overhead

SL	NAME OF BANK	Branch	Account No	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Lalbag	0100024478020	Regional Accounting Office Rangpur	17,666,041.45	3,448,442.45
2	Janata Bank PLC	Lalbag	0100024478119	Contractor (Rev) RAO Rangpur	11,457,820.11	1,527,426.11
3	Pubali Bank PLC	Sapla Chatt	2160102000012	Sales & Distribution Division-1, Rangpur	445,001.31	771,734.31
4	Pubali Bank PLC	Sapla Chatt	2160102000085	Sales & Distribution Division-2, Rangpur	550,420.85	285,222.85
5	Agrani Bank PLC	Saidpur	786-0200001892675	Sales & Distribution Division-Saidpur	1,145,904.83	650,852.83
6	Agrani Bank PLC	Lalmonirhat	STD-0200001699014	Sales & Distribution Division-Lalmonirhat	361,007.48	853,219.48
7	Pubali Bank PLC	Nilphamari	STD-0167102000182	Sales & Distribution Division-Nilphamari	56,225.37	657,443.37
8	Sonali Bank PLC	Domer	STD NO-5305836000634	Sales & Distribution Division-Domer	902,829.27	674,367.27
9	NCC Bank PLC	Patgram	STD NO-00370325000081	Sales & Distribution Division-Patgram	671,064.58	724,716.58
10	Al Arafa Islami bank PLC	Palashbari	STD-1371220000129	Palashbari Electric Supply	458,031.47	529,834.47
11	Sonali Bank PLC	Kishorgong	STD-5307436000525	Kishorgong Electric Supply	620,251.00	634,370.00
Total					34,334,597.72	10,757,629.72

Statement of code no - 138 Overhead Jamanat

SL	NAME OF BANK	Branch	Account No	NAME OF OFFICE:	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Lalbag	STD NO-100024477741	RAO, Rangpur	900,339.97	2,344,819.97
2	The City Bank PLC	Rangpur	3102236016001	RAO, Rangpur	103,142.18	103,392.18
Total					1,003,482.15	2,448,212.15

Statement of code no - 134

SL	NAME OF BANK	Branch	Account No	NAME OF OFFICE:	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Lalbag	STD NO-0100024477783	RAO, Rangpur	133,725.84	133,725.84
Total					133,725.84	133,725.84

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Dinajpur RAO)
As at 30 June 2024

Annexure-E
Amount in Taka

Type & Code : 134 (Unit Misc. Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Sonali Bank PLC	Tetulia, Panchagarh	1917110000083	ESU- TETULIA	9.00	9.00
Total					9.00	9.00

Type & Code : 135 (ESTB)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Sonali Bank PLC	Parbatipur, Dinajpur	1821004000054	ESU- PARBOTIPUR	2,383,407.44	325,541.04
2	Sonali Bank PLC	Tetulia, Panchagarh	1917110000057	ESU- TETULIA	-	-
3	Agrani Bank PLC	Station Road, Dinajpur	0200004246479	RAO, Dinajpur	459,001.00	319,867.00
4	Agrani Bank PLC	Maldahpatty, Dinajpur	0200000717902	CONT (REV)	630,976.67	832,470.67
Total					3,473,385.11	1,477,878.71

Type & Code : 137a (Regional Misc. Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Station Road Branch	New A/C-0200016696760	RAO, Dinajpur	124,832.98	124,832.98
Total					124,832.98	124,832.98

Type & Code : 138 (Deposit)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Station Road, Dinajpur	02400004246518	RAO, Dinajpur	711,803.52	942,123.52
2	Agrani Bank PLC	Station Road, Dinajpur	02400004246524	RAO, Dinajpur	-	-
Total					711,803.52	942,123.52

Type & Code : 137V (Regional VAT)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Maldahpatty Branch	0200016421040	RAO, Dinajpur	71,020.44	71,020.44
Total					71,020.44	71,020.44

Type & Code : Prepaid Vending Revenue Collection Balance

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Maldahpatty Branch	0200017615476	RAO, Dinajpur	-	-
2	Trust Bank PLC	Dinajpur Branch	0076-0320000075	RAO, Dinajpur	248,100.60	248,100.60
3	Social Islami Bank	Dinajpur Branch	05313600000471	RAO, Dinajpur	629,643.25	629,643.25
4	BCBL	Dinajpur Branch	03432000034	RAO, Dinajpur	0.04	0.04
5	Standard Bank PLC	Dinajpur Branch	05636000040	RAO, Dinajpur	79.88	79.88
6	NRBC	Pulhat	014136000000034	RAO, Dinajpur	4,180.97	4,180.97
Total					882,004.74	882,004.74

Northern Electricity Supply PLC
 (An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Dinajpur RAO)
As at 30 June 2024

Annexure-E
Amount in Taka

Type & Code : Prepaid Vending VAT Collection Balance

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank Ltd.	Maldahpatty Branch	0200017615611	RAO, Dinajpur	-	-
2	Trust Bank Limited	Dinajpur Branch	0076-0320000084	RAO, Dinajpur	12,214.80	12,214.80
3	SIBL	Dinajpur Branch	0531330007791	RAO, Dinajpur	33,323.14	33,323.14
4	BCBL	Dinajpur Branch	03421000595	RAO, Dinajpur	0.36	0.36
5	Standard Bank Limited	Dinajpur Branch	05636000041	RAO, Dinajpur	4.00	4.00
6	NRBC	Pulhat	014136000000035	RAO, Dinajpur	5,687.00	5,687.00
Total					51,229.30	51,229.30

Northern Electricity Supply PLC
 (An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Project)
As at 30 June 2024

Annexure-E
Amount in Taka

Type & Code : 135 (ESTB)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Rupali Bank PLC	Rajshahi Corporate, Rajshahi	3517024005009	SPM-PD	343,632.00	350,243,194.00
2	Janata Bank PLC	Hetem Khan Br, Rajshahi	01002345155203	ISDS	1,700,836.00	465,188,276.00
3	Janata Bank PLC	Hetem Khan Br, Rajshahi	0100167080868	Rajshahi Division	971,942.10	259,949,458.83
4	Janata Bank PLC	Hetem Khan Br, Rajshahi	0100167079541	Rangpur Division	64,266.56	142,008,859.77
Total					3,080,676.66	1,217,389,788.60

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2024

Annexure-F
Amount in Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	AB Bank PLC	FDR -3731396-784974	DGM(Accounts)	21,140,000	22,562,520
2	AB Bank PLC	FDR -3761939-766753	DGM(Accounts)	20,000,000	21,090,000
3	AB Bank PLC	FDR -3762452-766754	DGM(Accounts)	20,000,000	21,170,000
4	AB Bank PLC	FDR -3784822-784974	DGM(Accounts)	10,000,000	10,622,000
Total				71,140,000	75,444,520

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Agrani Bank PLC	FDR 0200021646855	DGM(Accounts)	45,000,000	47,541,000
2	Agrani Bank PLC	FDR 0200021667861	DGM(Accounts)	45,000,000	47,541,000
3	Agrani Bank PLC	FDR 0200021648170	DGM(Accounts)	40,000,000	42,257,000
4	Agrani Bank PLC	FDR 0200021652562	DGM(Accounts)	45,339,122	47,899,384
5	Agrani Bank PLC	FDR 0200021654027	DGM(Accounts)	45,000,000	47,541,000
6	Agrani Bank PLC	FDR 0200021527417	DGM(Accounts)		10,000,000
7	Agrani Bank PLC	FDR 0200021546870	DGM(Accounts)		10,000,000
8	Agrani Bank PLC	FDR 0200022203178	Dinajpur		3,222,516
Total				220,339,122	256,001,900

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Al-Arafa Islami Islami Bank PLC	FDR 0071330036961	DGM(Accounts)	-	20,000,000
2	Al-Arafa Islami Islami Bank PLC	FDR 0071330037016	DGM(Accounts)	-	30,000,000
3	Al-Arafa Islami Islami Bank PLC	FDR 0071330037027	DGM(Accounts)	-	10,000,000
4	Al-Arafa Islami Islami Bank PLC	FDR 0071330037354	DGM(Accounts)	-	7,495,147
Total				-	67,495,147

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Bangladesh Commerce Bank PLC	FDR -30233000046	DGM(Accounts)	5,312,000	-
2	Bangladesh Commerce Bank PLC	FDR 30233000092	DGM(Accounts)	4,700,000	5,035,400
3	Bangladesh Commerce Bank PLC	FDR-05233000483	DGM(Accounts)	5,300,000	5,678,600
Total				15,312,000	10,714,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	BASIC Bank PLC	FDR 0318-01-0013190	DGM(Accounts)	1,833,137	-
2	BASIC Bank PLC	FDR 0318-01-0014113	DGM(Accounts)	4,108,300	4,340,295
3	BASIC Bank PLC	FDR 0318-01-0014293	DGM(Accounts)	6,466,955	6,857,146
4	BASIC Bank PLC	FDR 0318-01-0014301	DGM(Accounts)	5,175,922	5,487,618
5	BASIC Bank PLC	FDR 0318-01-0014454	DGM(Accounts)	5,803,947	6,102,752
6	BASIC Bank PLC	FDR 0318-01-0014657	DGM(Accounts)	5,754,108	6,080,243
7	BASIC Bank PLC	FDR 0318-01-0014662	DGM(Accounts)	1,458,395	1,538,816
8	BASIC Bank PLC	FDR 0318-01-0014780	DGM(Accounts)	1,386,092	1,462,377
9	BASIC Bank PLC	FDR 0318-01-0014844	DGM(Accounts)	79,891,663	84,411,466
10	BASIC Bank PLC	FDR 0318-01-0014839	DGM(Accounts)	18,355,926	19,390,885
11	BASIC Bank PLC	FDR 0318-01-0014871	DGM(Accounts)	5,250,859	5,554,509
12	BASIC Bank PLC	FDR 0318-01-0015020	DGM(Accounts)	31,731,521	-
13	BASIC Bank PLC	FDR 0318-01-0015056	DGM(Accounts)	41,239,602	43,731,970
14	BASIC Bank PLC	FDR 0318-01-0015259	DGM(Accounts)	2,625,816	2,769,862
15	BASIC Bank PLC	FDR 0318-01-0015264	DGM(Accounts)	42,354,330	44,711,173
16	BASIC Bank PLC	FDR 0318-01-0015270	DGM(Accounts)	25,256,232	26,655,581
17	BASIC Bank PLC	FDR 5518-01-0006424	DGM(Accounts)	1,598,823	-
18	BASIC Bank PLC	FDR 5518-01-0016171	DGM(Accounts)	11,408,000	12,059,227
19	BASIC Bank PLC	FDR 1218-01-0013918	DGM(Accounts)	15,000,000	-
Total				306,699,628	271,153,920

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	The City Bank PLC	FDR 4434043297001	DGM(Accounts)	-	10,000,000
2	The City Bank PLC	FDR 4434043297002	DGM(Accounts)	-	10,000,000
Total				-	20,000,000

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2024

Annexure-F
Amount in Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Dhaka Bank PLC	FDR 4216410000198	DGM(Accounts)	2,000,000	-
2	Dhaka Bank PLC	FDR 4261430000010	DGM(Accounts)	9,200,000	9,767,400
3	Dhaka Bank PLC	FDR 4261430000021	DGM(Accounts)	9,100,000	9,661,200
4	Dhaka Bank PLC	FDR 4261430000076	DGM(Accounts)	20,000,000	21,265,000
		Total		40,300,000	40,693,600

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	EXIM Bank PLC	FDR 0121002170673	Dinajpur	2,094,800	-
		Total		2,094,800	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	First Security Islami Bank PLC	FDR 013624600002372	DGM(Accounts)	7,723,447	8,214,555
2	First Security Islami Bank PLC	FDR 013624600002448	DGM(Accounts)	13,356,165	14,195,000
3	First Security Islami Bank PLC	FDR 013624600002520	DGM(Accounts)	17,670,000	18,785,880
4	First Security Islami Bank PLC	FDR 013624600002525	DGM(Accounts)	14,700,000	15,625,800
5	First Security Islami Bank PLC	FDR 011824600010732	DGM(Accounts)	-	290,000,000
6	First Security Islami Bank PLC	FDR 01362460000262	DGM(Accounts)	-	7,349,982
		Total		53,449,612	354,171,217

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Investment corporation of Bangladesh	FDR 0005738	DGM(Accounts)	11,801,226	-
2	Investment corporation of Bangladesh	FDR 0005739	DGM(Accounts)	272,275,702	-
3	Investment corporation of Bangladesh	FDR 0005753	DGM(Accounts)	-	50,000,000
4	Investment corporation of Bangladesh	FDR 0005754	DGM(Accounts)	-	50,000,000
5	Investment corporation of Bangladesh	FDR 0005755	DGM(Accounts)	-	50,000,000
6	Investment corporation of Bangladesh	FDR 0005756	DGM(Accounts)	-	50,000,000
7	Investment corporation of Bangladesh	FDR 0005757	DGM(Accounts)	-	50,000,000
8	Investment corporation of Bangladesh	FDR 0005758	DGM(Accounts)	-	38,838,975
		Total		284,076,928	288,838,975

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	IDLC Finance PLC	FDR 13052247665101	DGM(Accounts)	23,686,923	25,187,886
2	IDLC Finance PLC	FDR 13052247665102	DGM(Accounts)	10,545,000	11,204,880
		Total		34,231,923	36,392,766

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	IFIC Bank PLC	FDR 0190090150200	DGM(Accounts)	21,040,000	22,386,560
2	IFIC Bank PLC	FDR IFIC 1413975	DGM(Accounts)	20,000,000	21,040,000
3	IFIC Bank PLC	FDR IFIC 0190090150	DGM(Accounts)	-	10,000,000
4	IFIC Bank PLC	FDR 0190090150202	DGM(Accounts)	-	2,123,000
5	IFIC Bank PLC	FDR 0190090150203	DGM(Accounts)	-	5,353,947
6	IFIC Bank PLC	FDR 0190090150204	DGM(Accounts)	-	10,662,000
		Total		41,040,000	71,565,507

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	IPDC Finance PLC	FDR 1004251503978	DGM(Accounts)	20,000,000	23,555,688
		Total		20,000,000	23,555,688

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Islami Bank Bangladesh PLC	FDR 1130400015703	DGM(Accounts)	10,000,000	-
2	Islami Bank Bangladesh PLC	FDR 20502400501927805	DGM(Accounts)	-	52,920,000
3	Islami Bank Bangladesh PLC	FDR 20502400501927906	DGM(Accounts)	-	52,920,000
4	Islami Bank Bangladesh PLC	FDR 20502400501927704	DGM(Accounts)	-	53,102,030
		Total		10,000,000	158,942,030

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2024

Annexure-F
Amount in Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Pubali Bank PLC	FDR 2030104008651	DGM(Accounts)	19,985,000	21,039,445
2	Pubali Bank PLC	FDR 0305104016123	DGM(Accounts)	5,000,000	-
3	Pubali Bank PLC	FDR 1179899/4196	DGM(Accounts)	-	10,000,000
4	Pubali Bank PLC	FDR 1180631/17182	DGM(Accounts)	-	10,000,000
5	Pubali Bank PLC	FDR 0016018/10625	DGM(Accounts)	-	11,142,653
		Total		24,985,000	52,182,098

SL	BANK NAME & BRANCH	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Janata Bank PLC	FDR 0100222549498	DGM(Accounts)	5,433,980	-
2	Janata Bank PLC	FDR 0100222620761	DGM(Accounts)	4,214,622	4,455,698
3	Janata Bank PLC	FDR 0100225906453	DGM(Accounts)	17,018,311	17,253,376
4	Janata Bank PLC	FDR 0100225915894	DGM(Accounts)	148,764,462	150,819,271
5	Janata Bank PLC	FDR 0100237667047	DGM(Accounts)	14,798,329	-
6	Janata Bank PLC	FDR 0100240150179	DGM(Accounts)	29,900,000	31,559,400
7	Janata Bank PLC	FDR 0100242567107	DGM(Accounts)	20,000,000	21,349,000
8	Janata Bank PLC	FDR 0100249186338	DGM(Accounts)	-	3,531,408
9	Janata Bank PLC	FDR 0100254974514	DGM(Accounts)	-	5,732,803
10	Janata Bank PLC	FDR 0100256155171	DGM(Accounts)	-	35,569,389
		Total		240,129,704	270,270,345

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Rupali Bank PLC	FDR 3517035005159	DGM(Accounts)	26,249,698	28,129,927
2	Rupali Bank PLC	FDR 3517035005160	DGM(Accounts)	7,721,325	8,275,805
3	Rupali Bank PLC	FDR 3517035005161	DGM(Accounts)	328,085,000	351,722,737
4	Rupali Bank PLC	FDR 3517035005162	DGM(Accounts)	33,116,050	35,492,029
5	Rupali Bank PLC	FDR 3517035005188	DGM(Accounts)	5,152,701	5,452,986
6	Rupali Bank PLC	FDR 3517035005189	DGM(Accounts)	5,611,723	5,939,009
7	Rupali Bank PLC	FDR 3517035005190	DGM(Accounts)	56,738,915	60,029,522
8	Rupali Bank PLC	FDR 3517035005194	DGM(Accounts)	47,160,290	49,885,377
9	Rupali Bank PLC	FDR 35170350051156	DGM(Accounts)	3,344,600	-
10	Rupali Bank PLC	FDR 3517035005225	DGM(Accounts)	5,215,919	-
11	Rupali Bank PLC	FDR 3517035005228	DGM(Accounts)	13,268,984	14,023,585
12	Rupali Bank PLC	FDR 3517035052149	DGM(Accounts)	16,633,947	17,819,918
13	Rupali Bank PLC	FDR 3517035005217	DGM(Accounts)	-	10,680,000
14	Rupali Bank PLC	FDR 35170350052224	DGM(Accounts)	-	13,786,000
15	Rupali Bank PLC	FDR 35170350052245	DGM(Accounts)	-	45,004,500
16	Rupali Bank PLC	FDR 3517035---5344	DGM(Accounts)	-	15,870,000
		Total		548,299,152	662,111,395

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Rajshahi Krishi Unnayan Bank	FDR 0021300002084	DGM(Accounts)	69,690,595	-
2	Rajshahi Krishi Unnayan Bank	FDR 0021300002086	DGM(Accounts)	1,115,925	-
3	Rajshahi Krishi Unnayan Bank	FDR 0021300002089	DGM(Accounts)	5,240,009	-
4	Rajshahi Krishi Unnayan Bank	FDR 0021300002091	DGM(Accounts)	5,240,885	5,535,567
5	Rajshahi Krishi Unnayan Bank	FDR 0021300002095	DGM(Accounts)	48,849,936	-
6	Rajshahi Krishi Unnayan Bank	FDR 0021300002096	DGM(Accounts)	7,753,745	8,191,158
7	Rajshahi Krishi Unnayan Bank	FDR 0021300002097	DGM(Accounts)	8,445,804	8,922,526
8	Rajshahi Krishi Unnayan Bank	FDR 0021300002100	DGM(Accounts)	133,285,494	140,806,110
		Total		279,622,392	163,455,361

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Global Islami Bank PLC	FDR 124-0000059334	DGM(Accounts)	5,000,000	5,337,000
2	Global Islami Bank PLC	FDR 124-0000064641	DGM(Accounts)	10,000,000	-
3	Global Islami Bank PLC	FDR 124-0000065145	DGM(Accounts)	10,557,000	-
4	Global Islami Bank PLC	FDR 124-0000068513	DGM(Accounts)	10,000,000	10,677,000
5	Global Islami Bank PLC	FDR 124-0000070582	DGM(Accounts)	10,000,000	-
		Total		45,557,000	16,014,000

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2024

Annexure-F
Amount in Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Midland Bank PLC	FDR 0029-1100000118	DGM(Accounts)	6,800,000	7,194,120
2	Midland Bank PLC	FDR 0029-1100000109	DGM(Accounts)	7,000,000	7,405,800
3	Midland Bank PLC	FDR 0036-1710000048	DGM(Accounts)	-	10,000,000
4	Midland Bank PLC	FDR 0029-1100000252	DGM(Accounts)	-	30,000,000
5	Midland Bank PLC	FDR 0029-1100000261	DGM(Accounts)	-	33,548,895
6	Midland Bank PLC	FDR 5507-1710000039	DGM(Accounts)	-	1,173,185
7	Midland Bank PLC	FDR 0029-1100000263	DGM(Accounts)	-	15,597,036
8	Midland Bank PLC	FDR 0020-1710000288	DGM(Accounts)	-	5,297,000
9	Midland Bank PLC	FDR 5507-1710000155	DGM(Accounts)	-	11,244,876
10	Midland Bank PLC	FDR 0033-1710000078	DGM(Accounts)	-	5,601,050
11	Midland Bank PLC	FDR 0029-1100000387	DGM(Accounts)	-	5,688,464
		Total		13,800,000	132,750,426

SL NO	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Modhumoti Bank PLC	FDR 1113-255135	DGM(Accounts)	20,000,000	21,105,000
2	Modhumoti Bank PLC	FDR 1113-255136	DGM(Accounts)	16,839,200	-
		Total		36,839,200	21,105,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Meghna Bank PLC	FDR 31032870000002	DGM(Accounts)	3,000,000	3,170,250
2	Meghna Bank PLC	FDR 112028700000016	DGM(Accounts)	-	20,000,000
		Total		3,000,000	23,170,250

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	ONE Bank PLC	FDR 0404140001115	DGM(Accounts)	10,000,000	10,660,000
		Total		10,000,000	10,660,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Padma Bank PLC	FDR 0113700498303	Rangpur	2,766,948	-
		Total		2,766,948	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	The Premier Bank PLC	FDR 0128278000007009	DGM(Accounts)	10,557,000	-
2	The Premier Bank PLC	FDR 0128278000007111	DGM(Accounts)	12,446,182	13,128,167
		Total		23,003,182	13,128,167

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	National Bank PLC	FDR 1194005006115	DGM(Accounts)	6,859,125	-
2	National Bank PLC	FDR 1194005632531	DGM(Accounts)	5,000,000	-
3	National Bank PLC	FDR 1194005632557	DGM(Accounts)	1,985,021	-
4	National Bank PLC	FDR 1194005632531	DGM(Accounts)	5,000,000	-
5	National Bank PLC	FDR 1006005698210	Rangpur	-	9,155,278
6	National Bank PLC	FDR 1194005864144	DGM(Accounts)	-	5,531,516
		Total		18,844,146	14,686,794

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	South Bangla Agriculture & Commerce Bank PLC	FDR 0031244001588	DGM(Accounts)	5,257,000	5,579,934
		Total		5,257,000	5,579,934

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Lanka Bangla Finance	FDR 017291000000010	DGM(Accounts)	-	20,000,000
		Total		-	20,000,000

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2024

Annexure-F
Amount in Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Social Islami Bank PLC	FDR 0075330014735	DGM(Accounts)	5,292,500	-
		Total		5,292,500	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Standard Bank PLC	FDR 01955009905	DGM(Accounts)	20,000,000	21,010,000
		Total		20,000,000	21,010,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Trust Bank PLC	FDR 00760330004285	DGM(Accounts)	-	5,000,000
		Total		-	5,000,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-23	Amount as on 30-06-24
1	Union Bank PLC	FDR 063-2060000975	Rangpur	8,643,962	-
2	Union Bank PLC	FDR 031-2060002026	DGM(Accounts)	5,289,500	-
3	Union Bank PLC	FDR 073-206-0001134	DGM(Accounts)	10,000,000	10,657,000
		Total		23,933,462	10,657,000

Total				2,400,013,699	3,116,750,039
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Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Deposit Works Schedule
For the year ended 30 June 2024

Annexure-G
Amount in Taka

SL	Party Name	Balance as on 30-06-2023	Received during the year	Payment to contractor	Balance as on 30-06-2024	RAO
	Opening Balance	1,376,041,285	-	-	1,376,041,285	
1	Agricultural Training Institute- S & D Domar	79,358	-	-	79,358	Rangpur
2	Saidpur Pouro Market Line Constraction-S & D Saidpur	558,944	-	-	558,944	
3	Rangpur Borobary, Kurugram Highway Line Transfer- S & D 03, Rangpur	6,192,060	-	-	6,192,060	
4	Narish Poultry and Hachary Ltd. S & D Hatibandha	1,241,600	-	-	1,241,600	
5	Roads & Highway Dinajpur- S & D 01 Dinajpur	25,148	-	-	25,148	Dinajpur
6	Md. Samiul alam - S & D 01 Dinajpur	169,178	-	-	169,178	
7	Roads & Highway Dinajpur- S & D 02 Dinajpur	4,926,030	-	-	4,926,030	
8	India Bangladesh Friendship Pipe Line- S & D Panchgarh	108,152	-	-	108,152	
9	India Bangladesh Friendship Pipe Line- S & D 01 Dinajpur	-	665,289	32,463	632,826	
10	LGED, S & D 02 Dinajpur	-	1,079,082	20,375	1,058,707	
11	Boropukuria Coal Mining	480,702	-	480,702	-	Pabna
12	Roads & Highway, Panchagarh- S & D Panchgarh	2,789,694	-	-	2,789,694	
13	Square Pharmaceuticals Ltd. S & D 01, Pabna	11,771,314	-	668,558	11,102,756	
14	Roads & Highway, S & D 02, Pabna	-	244,849	-	244,849	
15	Roads & Highway, S & D 01, Sirajganj	-	8,605,810	525,166	8,080,644	
16	Gob Finance, S & D ishwardi	-	181,720	-	181,720	
17	Roads & Highway, S & D ishwardi	-	10,145,064	1,422,398	8,722,666	
18	Neuclear Power Plant Company, S & D ishwardi	27,772,493	-	27,772,493	-	
19	Atomic Power Project S & D ishwardi	-	2,279,307	-	2,279,307	
20	Public Works Department- S & D ishwardi	734,722	-	-	734,722	
21	Bangladesh Railway- S & D 02, Sirajganj	26,760,240	-	-	26,760,240	

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Deposit Works Schedule
For the year ended 30 June 2024

Annexure-G
Amount in Taka

22	Roads & Highway, Bogura S & D 03, Bogura	4,378,521	-	-	4,378,521	Bogura
23	Azmeri Golden Fiber	366,697	-	-	366,697	
24	Govt. Azizul Haque College, S & D 03, Bogura	-	35,828	-	35,828	
25	LGED, Bogura S & D Korotoa	-	778,820	-	778,820	
26	T. K Agro, Naogaon S & D-02 Naogaon	-	9,982,379	-	9,982,379	
27	TMSS, Bogura	88,345	-	-	88,345	
28	M/S Kamal Metal-S & D 03, Bogura	3,030,382	-	-	3,030,382	
29	Roads & Highway, Bogura S & D Shantahar	5,646,856	-	2,989,208	2,657,648	
30	Roads & Highway, Bogura S & D Dupchachia	6,350,318	-	831,991	5,518,327	
31	Roads & Highway, Bogura S & D 01 Bogura	105,240	-	105,240	-	
32	Roads & Highway, Bogura S & D 02 Bogura	1,197,500	-	1,197,500	-	
33	Roads & Highway, Bogura S & D Joypurhat	3,791,277	-	3,791,277	-	
34	Roads & Highway, Naogaon S & D 02 Naogaon	7,525,593	-	1,344,745	6,180,848	
35	Public Works Dept. (Novo Theatre) S & D 02, Rajshahi	7,735,377	-	475,154	7,260,223	
36	Public Works Dept. S & D Gomostapur	-	2,562,381	-	2,562,381	
37	Passport Office, S & D Natore	-	636,191	70,986	565,205	
38	LGED, Tanore ES	-	901,497	-	901,497	
39	BKSP S & D Kasiadanga	-	2,796,597	204,240	2,592,357	
40	PBS S & D 05, Rajshahi	-	574,333	-	574,333	
41	BSCIC Industrial Park, Sirajganj	10,887,487	-	10,887,487	-	
42	BSCIC Industrial Park, Rajshahi	856,800	-	856,800	-	
43	General Consumer S & D 03, Rajshahi	44,426	-	-	44,426	
44	Roads & Highway, Rajshahi	364,486	-	-	364,486	
45	Roads & Highway, Natore	834,619	-	-	834,619	
46	LGED, Rajshahi	390,389	-	-	390,389	
47	Rajshahi City Corporation S & D 05, Rajshahi	544,847	1,995,765	2,403,942	136,670	
Total		1,513,790,079	43,464,912	56,080,725	1,501,174,266	