

**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**

Chapapur, P.O. 97  
Cumilla - 3500, Bangladesh

**BAKHRABAD GAS DISTRIBUTION  
COMPANY LIMITED**

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Auditor's report and Audited Financial Statements  
As at and for the year ended 30 June 2021

# BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED

## Auditor's report and Audited Financial Statements As at and for the year ended 30 June 2021

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**Independent Auditor's Report  
To the Shareholders of Bakhrabad Gas Distribution Company Limited****Report on the Audit of the Financial Statements****Qualified Opinion**

We have audited the financial statements of Bakhrabad Gas Distribution Company Limited, which comprise the statement of financial position as at 30 June 2021, and the statement of profit or loss and other comprehensive income, statement of cash flow and statement of changes in equity 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, the financial position of the company as at 30 June 2021 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

**Basis for Qualified Opinion**

- a. As at 30 June 2021 the balance of 'Collection Account' Of 431 bank accounts is Tk. 3,774,074,611 against Tk. 3,427,803,034 as per bank statements. No reconciliation was available for Tk. 346,271,577 being excess deposit shown in company book.
- b. Taxation (Current & Deferred Tax) accounting was not made according to the requirement of IAS-12: Income Taxes. In absence of required information, we were unable to quantify the impact of current tax and deferred tax on the financial statements.
- c. Lease accounting was not made as per the requirement of IFRS 16: Leases. In absence of required information, we were unable to quantify the impact of lease on the financial statements.
- d. 'Loan to Inter-company' under Non-current Assets (Note – 8.00) and 'Inter-Company current accounts' under current liabilities (Note – 25.00) of Tk. 3,118,814,580 and Tk. 98,679,209 respectively as at June 30, 2021, were not supported by confirmation by the concerned parties. In absence of confirmation in support of the balance shown by BGDCL in its book by the parties concerned, we were unable to determine if any adjustments to these balances are necessary.
- e. As per the "Physical Inventory Report" of inventories for 2021 of 14 different depots there are Damaged, Non-moving and Slow-moving items but the reported entity did not make any provision for those items. We were not able to quantify the amount of provision to be made in absence of schedule showing the value of such Damaged, Non-moving and Slow-moving items.

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 for 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



**Emphasis of Matter**

We draw attention to Note 4.9. (b) and 4.9. (b) of the financial statements, which describe matters related to the accounting of VAT on sales and recognition of Interest on loan to employees respectively. Our opinion is not modified in respect of these matters.

**Other Information**

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

### **Report on other Legal and Regulatory Requirements**

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules 1987, 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 as it appeared from our examination of those books;
- 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; and
- d) the expenditure incurred was for the purposes of the Company's business for the year.



**M. J. ABEDIN & CO.**  
**Chartered Accountants**  
Reg. No.- N/A


Kamrul Abedin FCA, Partner  
Enrollment No.- 527  
DVC: 2111150527AS886013

Dated, Dhaka  
11 November 2021

**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)  
Statement of Financial Position  
As at June 30, 2021


Particulars	Notes	Amount in Taka	
		2020- 2021	2019-2020
<b>NON-CURRENT ASSETS :</b>			
Property, plant and equipment	5	3,863,151,278	4,110,864,021
Capital Work-in-progress	6	42,297,308	41,574,917
Investments	7	5,647,300,774	4,707,759,826
Loan to inter company	8	3,118,814,580	3,255,832,012
Loan to employees- Non-current portion	9	372,436,059	480,379,447
		<b>13,043,999,998</b>	<b>12,596,410,223</b>
<b>CURRENT ASSETS :</b>			
Loan to employees-Current Portion	9	68,769,677	48,140,076
Inventories of stores and other materials	10	443,572,742	441,225,180
Advance, deposit and pre-payments	11	189,489,776	200,992,613
Recoverable from KGDCL	12	650,000,000	650,000,000
Trade receivables	13	7,807,831,150	7,765,210,664
Other receivables	14	485,007,634	363,405,209
Current tax assets	15	1,310,847,919	1,360,018,457
Cash and bank balances	16	5,486,123,351	3,778,771,949
		<b>16,441,642,249</b>	<b>14,607,764,147</b>
<b>TOTAL-ASSETS</b>		<b>29,485,642,247</b>	<b>27,204,174,370</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>			
<b>EQUITY:</b>			
Share capital	17	1,226,180,000	1,226,180,000
Deposit for shares	18	2,752,207,427	2,752,207,427
Capital reserves	19	915,072,894	1,024,076,102
Depreciation fund	20	432,228,533	432,228,533
Retained earnings	21	14,885,444,090	13,598,339,191
		<b>20,211,132,944</b>	<b>19,033,031,253</b>
<b>NON-CURRENT LIABILITIES:</b>			
Customers' security deposits	22	1,583,450,485	1,564,174,147
Unsecured loan - local sources	23	246,122,978	277,086,702
		<b>1,829,573,463</b>	<b>1,841,260,850</b>
<b>CURRENT LIABILITIES:</b>			
Accrual & provisions	24	1,854,170,172	1,598,966,480
Inter-company current account	25	98,679,209	152,922,912
Current portion of unsecured loan	26	30,962,897	30,963,173
Liabilities for gas supplied	27	5,461,123,562	4,547,029,702
		<b>7,444,935,840</b>	<b>6,329,882,268</b>
<b>Total liabilities</b>		<b>9,274,509,303</b>	<b>8,171,143,117</b>
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>		<b>29,485,642,247</b>	<b>27,204,174,370</b>

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.

  
General Manager (F&A)  
BGDCL

  
Company Secretary  
BGDCL


  
Managing Director  
BGDCL

  
Director  
BGDCL

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

Place: Dhaka, Bangladesh  
Date: 11 November 2021



  
M. J. ABEDIN & CO  
Chartered Accountants  
DVC: 2111150527AS886013



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

**Statement of Profit or loss and Other comprehensive Income**  
**For the year ended June 30, 2021**

Particulars	Notes	Amount in Taka	
		2020- 2021	2019-2020
Sales Revenue	28	24,691,289,287	25,129,808,189
Other Operating Income	29	1,203,341,692	1,215,357,837
<b>Total Revenue</b>		<b>25,894,630,979</b>	<b>26,345,166,025</b>
<b>Cost of Sales:</b>			
Gas purchase (LNG, IOC Net & NG Including VAT)	30	19,884,900,263	20,420,102,477
Transmission charge - inter-company	31	1,253,126,438	1,339,588,334
Gas development fund margin	32	919,234,300	947,889,908
Energy security fund margin	33	1,016,205,035	1,047,883,115
RPGCL Operational Charge	34	44,534,494	43,118,370
Petrobangla Margin	35	171,197,020	182,294,902
		<b>23,289,197,548</b>	<b>23,980,877,106</b>
<b>Gross profit</b>		<b>2,605,433,431</b>	<b>2,364,288,920</b>
Operating expenses	36	791,563,360	924,409,549
Depreciation and amortization expenses		268,707,293	186,811,844
Actual overhead cost recovery of Petrobangla		-	2,397,895
Bad and doubtful debts expense/ (Income)		(3,775,635)	23,101,910
		<b>1,056,495,018</b>	<b>1,136,721,197</b>
<b>Operating profit</b>		<b>1,548,938,413</b>	<b>1,227,567,722</b>
Other Non-operational Income	37	128,374,524	28,825,034
Financial/Interest Income (Net)	38	558,935,032	256,354,277
<b>Net profit before contribution to Beneficiaries' profit participation fund</b>		<b>2,236,247,969</b>	<b>1,512,747,033</b>
Contribution to Workers Profit Participation Fund	39	111,812,398	75,637,352
<b>Profit before tax</b>		<b>2,124,435,570</b>	<b>1,437,109,682</b>
Income tax expenses	40	637,330,671	467,060,647
<b>Net profit after tax for the year</b>		<b>1,487,104,899</b>	<b>970,049,035</b>

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.

**General Manager (F&A)**  
BGDCL

**Company Secretary**  
BGDCL

**Managing Director**  
BGDCL

**Director**  
BGDCL

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

Place: Dhaka, Bangladesh  
Date: 11 November 2021



**M. J. ABEDIN & CO**  
Chartered Accountants  
DVC: 2111150527AS886013



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

**Statements of Changes in Equity**  
**For the year ended June 30, 2021**

Particulars	Share capital	Deposit for shares	Capital reserve	Depreciation Fund	Retained earnings	Total Equity
Balance as on 01-07-2020	1,226,180,000	2,752,207,427	1,024,076,102	432,228,533	13,598,339,191	19,033,031,253
Net profit after tax transferred from Statement of profit or loss and other comprehensive Income					1,487,104,899	1,487,104,899
Less : Accrued interest on investment of FDR			(17,452,415)			(17,452,415)
Grant from Government transferred to other income			(91,550,793)			(91,550,793)
Interim dividend paid to Government					(200,000,000)	(200,000,000)
<b>Balance as on 30-06-2021</b>	<b>1,226,180,000</b>	<b>2,752,207,427</b>	<b>915,072,894</b>	<b>432,228,533</b>	<b>14,885,444,090</b>	<b>20,211,132,944</b>

Balance as on 01-07-2019	1,226,180,000	2,752,207,427	985,245,436	3,653,587,242	12,898,290,156	21,515,510,260
Net profit after tax transferred from Statement of profit or loss and other comprehensive Income					970,049,035	970,049,035
Depreciation for the year				175,837,844		
Interest on investment of depreciation fund				183,559,696		
Transferred to Accumulated depreciation Account				(3,580,756,249)		
Interest on investment of Hydrocarbon Development Fund			34,293,371			34,293,371
Interest on loan to GTCL against HCDF			4,537,296			4,537,296
Interim dividend paid to Government					(270,000,000)	(270,000,000)
<b>Balance as on 30-06-2020</b>	<b>1,226,180,000</b>	<b>2,752,207,427</b>	<b>1,024,076,102</b>	<b>432,228,533</b>	<b>13,598,339,191</b>	<b>19,033,031,253</b>

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.



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**Company Secretary**  
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**Managing Director**  
BGDCL



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BGDCL

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



  
**M. J. ABEDIN & CO**  
Chartered Accountants  
DVC: 2111150527AS886013

**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)  
Statement of Cash Flows  
For the year ended 30th June,2021

(Lakh Taka)

Sl. No.	Particulars	2020-21	2019-20
1	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
a	<b>Cash receipts :</b>		
	Cash received from customers	258,070	242,870
	Cash security received from customers	396	846
	Refund of Customer Security	(204)	
	Interest received	5,613	2,937
	Other non-operational income received	385	288
	<b>Total cash received (a)</b>	<b>264,260</b>	<b>246,942</b>
b	<b>Cash payments :</b>		
	Cash payment for gas purchases	192,529	204,801
	Cash payment against Gas Development Fund	8,770	10,157
	Cash payment against energy security Fund	9,567	10,092
	Cash payment against transmission charges	10,145	12,208
	Cash payment against RPGCL operational charge	399	709
	Cash payment against Petrobangla margin	1,648	1,745
	Cash payment against BAPEX margin	9	-
	Cash payment against Price deficit fund	14	-
	Cash payment against support for shortfall fund	181	-
	Payment of operating expenses	9,930	9,252
	Payment of income tax including source tax	5,882	8,641
	Payment of Beneficiary profit participation fund	681	432
	<b>Total cash payments (b)</b>	<b>239,755</b>	<b>258,037</b>
	<b>Net cash used by operating activities (a - b)</b>	<b>24,505</b>	<b>(11,095)</b>
2	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
	Investment in fixed deposits	(6,723)	16,797
	Investment in fixed deposits-HCDF	(2,689)	-
	Acquisition of Property, plant and equipment	(353)	(543)
	Interest received from investment of HCDF	-	388
	Loan recovery from employee	873	450
	Loan to GTCL	-	(2,678)
	Recovery of loan from GTCL and BAPEX	1,370	297
	Interest received on investment of depreciation fund	-	1,836
	<b>Net cash provided by investing activities (2)</b>	<b>(7,522)</b>	<b>16,547</b>



(Lakh Taka)

Sl. No.	Particulars	2020-21	2019-20
3	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Repayment of ADP loan	(310)	(310)
	Payment of interest on loans	(117)	(399)
	Repayment of SOD Loan	-	(15,000)
	Received from WPWF against BWWFF	682	-
	Dividend paid	(2,000)	(2,700)
	Cash received from Roads and Highways for works	1,835	1,742
	<b>Net cash used/provided by financing activities (3)</b>	<b>90</b>	<b>(16,667)</b>
4	<b>Net increase/(decrease) in cash</b>	<b>17,073</b>	<b>(11,215)</b>
5	Opening cash and cash equivalents	37,788	49,003
6	<b>Closing cash and cash equivalents (4 + 5)</b>	<b>54,861</b>	<b>37,788</b>

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.

**General Manager (F&A)**  
BGDCL

**Company Secretary**  
BGDCL

**Managing Director**  
BGDCL

**Director**  
BGDCL

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

**Place:** Dhaka, Bangladesh  
**Date:** 11 November 2021

**M. J. ABEDIN & CO**  
Chartered Accountants  
DVC: 2111150527AS886013





**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

**NOTES TO THE FINANCIAL STATEMENTS**  
As at and for the year ended 30 June 2021

**1. LEGAL STATUS AND ACTIVITIES OF THE COMPANY :**

The Company started its function since 7 June, 1980 in the name of Bakhrabad Gas Systems Limited (BGSL) as a model company in the gas sector with the responsibilities of gas production, transmission and distribution. Later on, the production activities of the Company including Bakhrabad Gas Fields was handed over to Bangladesh Gas Fields Company Limited (BGFCL) on 31 May, 1989 under a reorganising plan of the companies under Petrobangla. On the other hand according to the Government decision, the Bakhrabad-Demra and the Bakhrabad-Chattagram Transmission pipelines of the company were handed over to Gas Transmission Company Limited (GTCL) on 2 September, 2004 and 18 October, 2004 respectively. As a result, the activities of the company confined to gas distribution and marketing only. Subsequently, two new companies namely "Karnaphuly Gas Distribution Company Limited" (KGDCL) comprising of erstwhile BGSL's greater Chattagram and Chattagram Hill Tracts franchise area and "Bakhrabad Gas Distribution Company Limited" (Original company) comprising of greater Noakhali, Cumilla, Chandpur and TGTDCL's Brahmanbaria District were formed by reforming Titas Gas Transmission and Distribution Company Limited (TGTDCL) and Bakhrabad Gas Systems Limited (BGSL).

The principal activities of the company are:

- i. To purchase natural gas from gas producing companies of Petrobangla. and
- ii. To sell natural gas to different consumers of greater Noakhali, Cumilla, Chandpur and Brahmanbaria District.

**2. FINANCIAL STRUCTURE :**

The Company's Financial Structure Comprises of :

- a) Equity capital all of which are effectively owned by Petrobangla on behalf of the Government of Bangladesh; and
- b) Long Term Loan comprising of local currency loans only.

**3. BASIS OF PREPARATION, PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENTS:**

**3.1. Basis of Measurement:**

The financial statements have been prepared on the Historical Cost Basis. The financial statements, therefore, do not take into consideration the effect of inflation.

**3.2. Statement of compliance:**

The financial statements have been prepared in compliance with the requirements of the **International Financial Reporting Standards (IFRSs), Companies Act 1994** and other relevant and applicable local laws and regulations.

**3.3. Presentation of Financial Statements:**

The presentation of these financial statements is in accordance with the guidelines provided by **IAS 1: Presentation of Financial Statements**.

The financial statements comprise:

- a) Statement of Financial Position as at 30 June 2021;
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2021;
- c) Statement of Changes in Shareholders' Equity for the year ended 30 June 2021;



- d) Statement of Cash Flows for the year ended 30 June 2021 and
- e) Notes to financial statements, comprising summary of significant accounting policies and explanatory information.

#### 3.4. Other Regulatory compliance

The Company is required to comply with amongst others, the following laws and regulations with latest amendments:

- The Companies Act 1994
- The Income Tax Ordinance 1984 with latest amendments
- The Income Tax Rules 1984 with latest amendments
- The Value Added Tax (VAT) Act 2012 with latest amendments
- The Value Added Tax (VAT) Rules 2016 with latest amendments
- Bangladesh Labour Law 2006 (Amendment-2013) and
- Bangladesh Labour Rules 2015

#### 3.5. Reporting Currency

The financial statements are prepared and presented in Bangladesh Currency (Taka), which is the company's functional currency. All financial information presented has been rounded off to the nearest Taka except where indicated otherwise.

#### 3.6. Accrual Basis

The financial statements have been prepared, except cash flow information, using the accrual basis of accounting.

#### 3.7. Going Concern

The Company has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no materials uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

#### 3.8. Reporting Period

The Financial Statements cover one year from 01 July 2020 to 30 June 2021.

#### 3.9. Date of Authorisation:

The Board of Directors has authorized the financial statements on 11 November 2021,

#### 3.10. Comparative Information

Comparative information has been disclosed in respect of the year end 30 June 2020 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Figures for the year end 30 June 2020 have been re-arranged wherever considered necessary to ensure better comparability with the current year.

#### 3.11. Use of Estimates and Judgments

The preparation of financial statements in conformity with the **International Financial Reporting Standards (IFRSs)** require management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision of accounting estimates is recognized in the period in which the estimates are revised and in any future periods affected.





In particular, the key areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, inventory valuation, accrued expenses and other payables.

#### 4. SIGNIFICANT ACCOUNTING POLICIES:

The principal accounting policies followed in preparing the Financial Statements of the Company are as follows:

##### 4.1. **PROPERTY, PLANT AND EQUIPMENT :**

###### Recognition and Measurement

These are initially stated at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the requirement of **IAS 16: Property, Plant and Equipment**. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its location and condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

Fixed Assets do not include any assets held under lease.

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the profit and loss account which is determined with reference to the net book value of the assets and the net sales proceeds.

###### Maintenance Activities

Expenditure incurred after the assets have been put into operation, such as repairs & maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an additional cost of the assets.

###### DEPRECIATION :

Freehold land and other land interest are not depreciated. Other tangible fixed assets are depreciated on a straight line basis at the rates sufficient to write off historical cost over their estimated useful lives. Depreciation is charged on assets acquired on the date of acquisition. Depreciation rates for the principal categories of assets are as follows:

<u>Type of Assets</u>	<u>Rate of depreciation</u>	
	<u>30 June 2021</u>	<u>30 June 2020</u>
Freehold concrete and brick structure	2.50%	2.50%
Transmission Line	3.33%	3.33%
Distribution Line	5.00%	5.00%
Transmission and distribution plant	5.00%	5.00%
Office and electrical equipment	20.00%	20.00%
Consumer Metering Station	10.00%	10.00%
Vehicle	20.00%	20.00%
Other assets	2.50% to 30.00%	2.50% to 30.00%

##### 4.2. **CAPITAL WORK-IN-PROGRESS :**

These expenditures will be capitalized and recognised as items of property, plant and equipment when they will be ready for intended use. No depreciation is charged on capital work-in-progress as it is not yet available for use.





**4.3. LOAN TO EMPLOYEES :**

The portion of loan to employees recoverable during the next financial year is considered as current assets and the remaining balance of loan to employee is shown as non-current assets.

**4.4. INVENTORIES :**

Inventories are valued at average historical cost being the market value of inventories are higher than the cost.

**4.5. ACCOUNTS RECEIVABLE :**

Accounts receivable are valued at their realizable value being the provision for bad debt @ 3% on the amount receivable from non-bulk customers as on 30 June as per Management decision.

**4.6. CAPITAL RESERVES:**

Capital reserves consists of Hydro-carbon Development fund and Grants from Government. Under a Government order the Hydrocarbon Development fund has been made out of sales revenue @ 2.5% on end users price for future development expenditure of the company and other group operating companies engaged in gas production, transmission and distribution. However, the creation of Hydro-carbon development fund was discontinued from 1st December, 1998.

Grant received from Government has been used for extensions of the gas supply infrastructure. This year the Grant amount has been recognized as other income and shown in Profit and loss Account.

**4.7. LONG TERM BORROWINGS :**

Current portion of long term local loans i.e overdue and loans repayable during the next financial year has been shown as current liability in the Statement of Financial Position and the remaining balances are shown under the head "Non-current Liabilities".

**4.8. CUSTOMERS SECURITY DEPOSITS :**

Deposits by the customers in cash as security against gas connection as required under gas supply contracts are shown as "Non-current Liabilities".

**4.9. REVENUE :**

(a) In Compliance with IFRS 15: Revenue from Contract with Customer, the Company recognize as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- i. Identify the contract with a customer;
- ii. Identify the performance obligations to the contract;
- iii. Determine the transaction price;
- iv. Allocate the transaction price to the performance obligations in the contract; and
- v. Recognize revenue when (or as) it satisfies a performance obligation;

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer.

The company's main source of income is from the sale of gas to different categories of customers at the price set by the Bangladesh Energy Regulatory Commission. Sales are valued on an accrual basis except in respect of penalties for late payment by gas customers which is shown as cash basis under the head of other operational income.



**(b) VAT on sales:**

Following the Natural Gas Price Distribution as set up by Bangladesh Energy regulatory committee (BERC), the company recognizes its revenue adding VAT and also, cost of purchase adding VAT. This is contradictory with the provision of para- 47 of IFRS -15: Revenue from Contracts with Customers which state that, 'The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes)'. Moreover, VAT is not revenue for the company, VAT is collected from consumers on behalf of the Government. Similarly, payment of VAT is not an expense it is input VAT where is eligible for getting credit.

- (c) Interest on Loans to employees was recognized on a cash basis which is not in accordance with the requirement of IAS – 1: Presentation of Financial Statements while the basis of preparation of financial statements is accrual basis.

**4.10. EXPENDITURE :**

All known expenditures have been accounted for in the final accounts irrespective of whether the same is paid or not upto 30th June, 2021.

**4.11. PROVISION FOR TAX :**

Provision for corporate tax has been made @ 30% on net profit earned during the year as per Income Tax Ordinance, 1984.

**4.12. EMPLOYEES' BENEFIT :**

The Company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees.

- (i) A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further amount. The company maintains the recognized contributory provident fund for all permanent employees at which the company contribute @ 8.33% and employees @ 10% of Basic salary. The Employees' Contributory Provident Fund was obtained recognition from Income Tax Authority on 1 February 1992 and is considered as defined contribution plan as it meets the recognition criteria specified for the purpose in IAS, 19.
- (ii) The Company operates a Recognized Gratuity Fund and a Welfare Fund managed by an Independent Board of Trustees for the benefit of employees.
- (iii) The company also recognizes a provision for Beneficiary Profit Participation and Welfare Fund @ 5% of net profit before tax in accordance with the provision 234 (Kha), Chapter 15 of Bangladesh Labour Law 2006.

**4.13. RPGCL OPERATIONAL CHARGE :**

As per the Bangladesh Energy Regulatory Commission (BERC) order 2018/04, dated 16 October, 2018, with effect from 18 September, 2018, an RPGCL operational charge @ Tk. 0.05 per cubic meter of regasified gas sales to end users has been created and it was shown as charge to the Statement of Profit or Loss and Other Comprehensive Income.

**4.14. PETROBANGLA MARGIN :**

As per the Bangladesh Energy Regulatory Commission (BERC) order 2018/04, dated 16 October, 2018, with effect from 18 September, 2018, a Petrobangla margin @ Tk. 0.0553 per cubic meter of gas sales to end users has been created and it was shown as charge to the Statement of Profit or Loss and Other Comprehensive Income.





**4.15. INTEREST ON LOAN :**

Borrowing costs are recognized as expenses in the period in which they are incurred unless capitalization of such is allowed under IAS 23: Borrowing Costs.

**4.16. BENEFICIARY PROFIT PARTICIPATION FUND :**

The amount of contribution to beneficiary profit participation fund has been calculated @ 5% of net profit before such provision as per section 235(Cha) of Bangladesh Labour Act, 2006 and section 119(3) of the Company Act, 1994.

**4.17. LOAN TO INTER-COMPANY:**

**Gas Transmission Company Ltd. (GTCL):**

Under the loan agreement signed between BGDCL and GTCL, the Company has paid an amount of Tk.32 crore for implementation of Bibiyan-Dhanua 36 diameter 138 kilometer Transmission Pipeline, Tk.57.27 crore for implementation of "Construction of Anowara-Fouzdarhat Gas Transmission Pipeline Project" and Tk. 177.49 crore for "Moheshkhal-Anowara Gas Transmission Parallel Pipeline Project", Tk.50.00 crore for "Moheshkhal-Zero point (Kaldiar Char) – CTMS (Dalghat para) Gas Transmission Pipeline Project"

**Bangladesh Petroleum Exploration and Production Company Ltd. (BAPEX) :**

Under the loan agreement signed between BGDCL and BAPEX, the Company has paid an amount of Tk. 20 crore with an interest of 2% per annum for implementation of a joint venture project of BAPEX with Santos to operate exploration activities in the sea at ring faced area of Mognama.

**4.18. EVENT AFTER REPORTING PERIOD:**

Events after the reporting period that provide additional information about the company's position at the date of Statement of Financial Position are reflected in the financial statements. Events after reporting period that are not adjusting events are disclosed in the notes when material.

Amount in Taka	
2020-2021	2019-2020

**5.00 Property, Plant and Equipment:**

Cost:

Opening balance

Add: Addition during the year

Less: Sales/adjustment during the year

Add: Intangible assets

Closing balance at cost

Less: Accumulated Depreciation

Written down value as on 30 June

7,680,646,270	7,608,367,701
34,607,773	72,278,569
7,715,254,043	7,680,646,270
13,623,986	-
7,701,630,057	7,680,646,270
-	10,974,000
<b>7,701,630,057</b>	<b>7,691,620,270</b>
3,838,478,779	3,580,756,249
<b>3,863,151,278</b>	<b>4,110,864,021</b>

A schedule of property, plant & equipment has been given in Annexure - 01.

**6.00 Capital Work-in-Progress :**

Opening balance

Add: Addition during the year

Transferred to Property, Plant & Equipment

41,574,917	59,513,849
722,391	9,599,155
42,297,308	69,113,003
-	27,538,086
<b>42,297,308</b>	<b>41,574,917</b>

**Details of capital work-in-progress :**

Distribution Line

Civil construction

Consumer Metering Station

Computer Software

11,266,071	11,266,071
18,089,046	18,089,046
722,391	-
12,219,800	12,219,800
<b>42,297,308</b>	<b>41,574,917</b>

**7.00 Investment :**

Investment in FDR (Note-7.01)

Investment in shares(ICB Islamic Bank)(Note-7.02)

5,646,147,854	4,704,947,826
1,152,920	2,812,000
<b>5,647,300,774</b>	<b>4,707,759,826</b>

**7.01 Investment in FDR :**

Own Fund (Note-7.01.01)

Customers Security Deposit (Note - 7.01.02)

Depreciation Fund (Note-7.01.03)

Hydro-carbon Development Fund(Note-7.01.04)

Bangladesh Workers' Welfare Foundation Fund (Note-7.01.05)

22,246,661	21,028,494
1,707,631,133	1,245,646,662
3,062,383,618	2,916,704,847
790,517,312	521,567,822
63,369,130	-
<b>5,646,147,854</b>	<b>4,704,947,826</b>

**7.01.01 FDR of Own Fund:**

**Government Banks :**

Bangladesh Krishi Bank

22,246,661	21,028,494
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**7.01.02 Customers Security Deposit :**

**Government Banks :**

Agrani Bank Ltd.

Bangladesh Development Bank Limited

Bangladesh Krishi Bank

Basic Bank Ltd.

Rupali Bank Limited

Janata Bank Ltd.

Sonali Bank Ltd.

Sub-Total

200,000,000	139,017,687
50,000,000	29,203,639
201,919,184	86,450,425
696,059,353	255,817,674
70,000,000	-
-	438,949,955
100,000,000	27,896,054
<b>1,317,978,537</b>	<b>977,335,434</b>





**Non-Government Banks :**

National Bank Limited  
 AB Bank Ltd.  
 First Security Islami Bank Ltd.  
 Padma Bank Ltd.  
 Social Islami Bank Ltd.

**Sub-Total****Total**

Amount in Taka	
2020-2021	2019-2020
70,000,000	12,702,767
-	125,426,817
185,137,589	79,139,873
40,671,415	38,424,570
93,843,592	12,617,200
<b>389,652,596</b>	<b>268,311,228</b>
<b>1,707,631,133</b>	<b>1,245,646,662</b>

**7.01.03 Depreciation Fund :****Government Banks :**

Agrani Bank Ltd.  
 Bangladesh Development Bank Limited  
 Bangladesh Krishi Bank  
 Janata Bank Ltd.  
 Rupali Bank Ltd.  
 Sonali Bank Ltd.  
 Basic Bank Ltd.

**Sub-Total**

-	63,949,425
-	44,183,473
348,813,370	329,678,195
110,983,482	473,726,809
437,127,660	594,574,956
-	435,087,595
1,487,265,780	562,697,130
<b>2,384,190,292</b>	<b>2,503,897,583</b>

**Non-Government Banks :**

AB Bank Ltd.  
 Standard Bank Ltd.  
 NRB Global Bank Ltd.  
 First Security Islami Bank Ltd.  
 Social Islami Bank Ltd.  
 Union Bank Ltd.  
 National Bank Limited

**Sub-Total****Total**

64,002,002	97,192,035
-	23,394,866
59,648,225	54,275,000
274,183,695	26,168,787
166,975,937	126,443,366
13,383,468	12,238,892
100,000,000	73,094,319
<b>678,193,326</b>	<b>412,807,264</b>
<b>3,062,383,618</b>	<b>2,916,704,847</b>

**7.01.04 Hydro-carbon Development Fund :****Government Banks :**

Agrani Bank Ltd.  
 Bangladesh Krishi Bank  
 Janata Bank Ltd.  
 Basic Bank Ltd.

**Sub-Total**

100,000,000	73,963,342
264,041,279	107,757,174
57,076,257	53,979,042
205,370,316	146,372,264
<b>626,487,852</b>	<b>382,071,822</b>

**Non-Government Banks :**

South Bangla Agriculture and Commerce Bank Ltd.  
 Standard Bank Ltd.  
 Bangladesh Commerce Bank Limited  
 IFIC Bank Ltd.

**Sub-Total****Total**

-	21,788,000
-	21,788,000
20,000,000	-
144,029,460	95,920,000
<b>164,029,460</b>	<b>139,496,000</b>
<b>790,517,312</b>	<b>521,567,822</b>

**7.01.05 Bangladesh Workers' Welfare Foundation Fund :****Government Banks :**

Janata Bank Limited

**Sub-Total**

40,000,000	-
40,000,000	-

**Non-Government Banks :**

IFIC Bank Ltd.

**Sub-Total****Total**

23,369,130	-
23,369,130	-
<b>63,369,130</b>	<b>-</b>



Amount in Taka	
2020-2021	2019-2020
4,390,903,342	3,884,333,333
1,255,244,511	820,614,492

Total investment in Government Bank  
Total investment in Non-Government Bank

**Ratio of investment between Government Bank and Non-Government Bank :**

Government Banks	78%	83%
Non-Government Banks	22%	17%

**7.02 Investment in shares (ICB Islamic Bank) :**

Balance as on 01 July 2020	2,812,000	2,812,000
Less : Unrealised loss due to decrease in Market value of shares	1,659,080	-
Balance as on 30 June 2021	<b>1,152,920</b>	<b>2,812,000</b>

**8.00 Loan to inter-company :**

Balance as on 1 July 2020:

Loan to GTCL	3,055,832,012	2,817,779,442
Loan to BAPEX	200,000,000	200,000,000
	3,255,832,012	3,017,779,442
Add : Loan to GTCL during the year	-	267,800,000
	3,255,832,012	3,285,579,442
Less : Repayment received during the year :		
From GTCL	87,017,432	29,747,430
From BAPEX	50,000,000	-
	137,017,432	29,747,430
Balance as on 30 June 2021	<b>3,118,814,580</b>	<b>3,255,832,012</b>

**9.00 Loan to Employees :**

Opening balance	528,519,523	573,502,473
Add: Paid during the year	10,236,847	16,517,638
	538,756,370	590,020,111
Less : Recovery during the year	97,550,634	61,500,588
Closing balance	<b>441,205,736</b>	<b>528,519,523</b>

**Details of loan to employees :**

Land purchase and house building loan	436,714,155	523,165,697
Motor cycle purchase loan	106,965	281,116
Computer purchase loan	3,018,040	3,354,123
Furnishing loan	42,208	42,208
Flood, Disaster etc. Loan	1,324,368	1,676,379
	<b>441,205,736</b>	<b>528,519,523</b>

**Break-up of loan to employees :**

Current Portion	68,769,677	48,140,076
Non-Current Portion	372,436,059	480,379,447
	<b>441,205,736</b>	<b>528,519,523</b>

**10.00 Inventories of Stores & Other Materials :**

Stores and spares (Note-10.01)	443,556,782	441,225,180
L/C Goods in transit	15,960	-
	<b>443,572,742</b>	<b>441,225,180</b>





Amount in Taka	
2020-2021	2019-2020

**10.01 Stores and spares :**

Opening balance	441,225,180	411,811,110
Add: Purchase during the year	117,937,116	152,776,657
	559,162,297	564,587,767
Less : Consumed during the year	115,605,515	123,362,586
Closing balance	<b>443,556,782</b>	<b>441,225,180</b>

A schedule of inventories of stores has been given in Annexure - 02.

**11.00 Advances, Deposits and Prepayments :**

Advance (Note-11.01)	177,166,877	189,054,334
Deposits (Note-11.02)	2,989,605	2,989,605
Pre-payments(Note-11.03)	9,333,294	8,948,674
	<b>189,489,776</b>	<b>200,992,613</b>

**11.01 Advance:**

Advance against expense and purchase	2,427,604	4,061,132
Advance against incentive bonus	174,096,404	173,845,124
Advance to Contractors' & Suppliers'	642,869	11,148,078
	<b>177,166,877</b>	<b>189,054,334</b>

**11.02 Deposit:**

T & T Board	287,400	287,400
Power Development Board	793,360	793,360
Bangladesh Oxygen Limited	4,069	4,069
Other security deposit(Grameen phone, Internet connection)	561,710	561,710
Customs deposit	1,343,066	1,343,066
	<b>2,989,605</b>	<b>2,989,605</b>

**11.03 Pre-payments:**

Group Insurance premium	9,068,006	8,948,674
Prepaid fire, cyclone and theft insurance	265,288	-
	<b>9,333,294</b>	<b>8,948,674</b>

**12.00 Recoverable from KGDCL:**

Balance at 1st July,	650,000,000	650,000,000
Less : Amount received during the year	-	-
Balance at 30th June,	<b>650,000,000</b>	<b>650,000,000</b>

**13.00 Trade Receivable :**

Receivable from customers (Note-13.01)	7,947,330,783	7,908,485,933
Less : Provision for Bad and doubtful debts (Note-13.02)	139,499,634	143,275,269
	<b>7,807,831,150</b>	<b>7,765,210,664</b>

**13.01 Receivable from Customers :**

Bulk Customers (Note-13.01.01)	3,297,342,996	3,132,643,642
Non-Bulk Customers (Note-13.01.02)	4,649,987,788	4,775,842,291
	<b>7,947,330,783</b>	<b>7,908,485,933</b>

**13.01.01 Bulk Customers :**

Category of Customers :

Power	2,879,852,096	2,803,760,923
Fertilizer	417,490,900	328,882,719
	<b>3,297,342,996</b>	<b>3,132,643,642</b>



Amount in Taka	
2020-2021	2019-2020

**13.01.02 Non-Bulk Customers :**

Category of Customers :

Compressed Natural Gas (CNG)  
Captive Power  
Industrial  
Hotel and restaurant  
Small and cottage industry  
Seasonal  
Domestic

1,333,348,122	1,323,690,219
236,890,207	242,235,197
201,461,307	202,261,424
139,193,931	158,230,041
84,774,147	107,537,899
2,137,237	2,137,237
2,652,182,837	2,739,750,273
<b>4,649,987,788</b>	<b>4,775,842,291</b>

**13.02 Provision for Bad and Doubtful Debts :**

Opening Balance  
Add: Provision for the year  
  
Less : Excess provision adjusted  
Closing balance

143,275,269	120,173,359
-	23,101,910
143,275,269	143,275,269
3,775,635	-
<b>139,499,634</b>	<b>143,275,269</b>

**14.00 Other Receivable :**

Recoverable from employees  
Recoverable from outsiders  
Receivable from Gratuity Fund Trustee Board  
Accrued interest on bank deposits  
Accrued interest on loan to BAPEX  
Accrued interest on loan to GTCL

29,249,833	3,514,454
17,120,401	17,421,149
127,077,392	22,898,917
182,548,321	196,515,555
383,219	13,643,836
128,628,469	109,411,298
<b>485,007,634</b>	<b>363,405,209</b>

**15.00 Current Tax Assets**

Provision for taxation:  
Opening balance  
Add: Addition during the year (note 40.00)  
  
Less/ Add: Adjustment during the year  
  
Less: Adjustment for over provision  
Closing balance  
Less: Advance Income Tax (Note-15.01)  
**Closing Balance**

-	3,701,540,046
637,330,671	467,060,647
637,330,671	4,168,600,692
4,168,600,692	(4,168,600,692)
4,805,931,363	-
-	-
<b>4,805,931,363</b>	-
6,116,779,283	1,360,018,457
<b>1,310,847,919</b>	<b>1,360,018,457</b>

Provision for income tax amounting Tk. 4,168,600,692 was wrongly debited last year.

**15.01 Advance Income Tax**

Opening balance  
Add: Paid during the year (Including source tax) (Note - 15.1.1)  
  
Add/Less : Adjusted against provision for tax  
Closing Balance

1,360,018,457	4,664,536,495
588,160,134	864,082,654
1,948,178,591	5,528,619,149
4,168,600,692	(4,168,600,692)
<b>6,116,779,283</b>	<b>1,360,018,457</b>

**15.1.1 Addition during the year**

Advance income tax-u/s-64  
Tax deducted at source  
Amount deposited to Government Exchequer for filing Appeal to the Office of Commissioner of Taxes (Appeal) and Taxes Appellate Tribunal

2,800,500	1,516,000
567,366,847	553,078,579
17,992,787	309,488,075
<b>588,160,134</b>	<b>864,082,654</b>





Amount in Taka	
2020-2021	2019-2020

**16.00 Cash and Bank Balances :**

Cash in hand	10,168	50,171
Imprest Fund	252,000	252,000
Cash at Bank (Note-16.01)	1,711,786,571	864,628,344
Balance of Collection A/C (Annexure - 03)	3,774,074,611	2,913,841,434
	<b>5,486,123,351</b>	<b>3,778,771,949</b>

**16.01 Cash at Bank :**

Agrani Bank Limited, Rajgonj, Cumilla STD-709455	79,912,880	5,106,850
Agrani Bank Limited, Jahapur, Cumilla STD - 7033425	361,993	352,879
Agrani Bank Limited, Cumilla STD - 709459	65,299,298	7,389,307
Agrani Bank Limited, Cumilla STD - 709463	6,864,891	584,018
Agrani Bank Limited, Cumilla STD - 709466	352,564,236	244,170,348
Agrani Bank Limited, BB Avenue, Dhaka STD - 216146	446,071,343	29,799,339
Agrani Bank Limited, Chandpur STD - 1891477	121,800	119,274
Agrani Bank Limited, Laksam STD - 1442097	13,620,470	11,799,025
Agrani Bank Limited, Mirgonj, Senbag STD - 5484929	61,538	60,618
Agrani Bank Limited, Chowmuhani STD - 675773	195,667	170,241
Agrani Bank Limited, Basurhat STD - 3781445	1,191,551	573,333
Agrani Bank Limited, Hajigonj STD - 1860190	26,632	452,524
Agrani Bank Limited, Cumilla STD - 02	1,302	1,302
Arab Bangladesh Bank Limited, Cumilla STD - 85511-430	6,963,124	14,590,958
Arab Bangladesh Bank Limited, Dhaka STD - 78124-430.	149,459	112,920,423
Arab Bangladesh Bank Limited, B. Baria STD - 77613-430	4,057,305	68,076
Arab Bangladesh Bank Limited, Cumilla STD - 85511-430	125,575	4,038,489
Arab Bangladesh Bank Limited, Feni STD - 78843430	3,654,515	1,707,529
Agrani Bank Limited, Matlab STD - 3579874	85,459	28,353
Agrani Bank Limited, Laxsmipur STD - 1275374	4	728
Agrani Bank Limited, Chatkhil, Noakhali STD - 5265557	203,830	94,472
Uttara Bank Limited, Cumilla STD - 03	29,427,775	25,710,290
Uttara Bank Limited, Cumilla STD - 04	5,177,318	6,693,592
Uttara Bank Limited, BGSL, Cumilla STD - 4110	97,031,948	1,911,002
Uttara Bank Limited, Cumilla STD - 06	12,840	12,840
Uttara Bank Limited, Maijdee STD - 22	4,631,025	9,317,167
Uttara Bank Limited, Cumilla STD - 4113	4,851,438	4,739,790
Uttara Bank Limited, ADO, Laxmipur STD - 08	1,554,675	3,424,938
Uttara Bank Limited, ADO, Maijdee STD - 36	3,636,754	2,070,695
Uttara Bank Limited, BGSL, CumillaSTD - 4121	25,153,172	56,399,981
Janata Bank Limited, CumillaSTD - 34	78,529	77,231
Janata Bank Limited, CumillaSTD - 1645	28,274,148	20,724,134
Janata Bank Limited, DebiddarSTD - 43	926,888	451,771
Bank Asia Limited, Chatkhil, NoakhaliSTD - 05	24,859	25,687
Janata Bank Limited, ParsuramSTD - 68	189,022	184,127
Janata Bank Limited, B. BariaSTD - 275	958,913	491,292
Rupali Bank Limited, CumillaSTD - 12	23,462,201	1,016,783
Rupali Bank Limited, CumillaSTD - 22	27,401,194	11,396,847
Rupali Bank Limited, CumillaSTD - 62	15,079,456	831,916
Rupali Bank Limited, Monoharpur, CumillaSTD - 19	181,488	77,788
Rupali Bank Limited, LaxsmipurSTD - 45	1,347,684	409,294
Rupali Bank Limited, ChandpurSTD - 14	6,643,155	3,626,277
Rupali Bank Limited, Islampur, FeniSTD - 17	18,115,804	12,446,946
Sanali Bank Limited, CumillaSTD - 118	211,162	1,040,126
Sanali Bank Limited, CumillaSTD - 126	323,595	4,688,145
Sanali Bank Limited, Corporate Branch, CumillaSTD - 241	8,790,740	16,999,294



	Amount in Taka	
	2020-2021	2019-2020
Sanali Bank Limited, ADO, ChandpurSTD - 18	14,337	1,811,932
Sonali Bank Limited, BaruraSTD - 118	220,373	194,333
Sanali Bank Limited, Daulatgonj,LaksamSTD - 492	3,134,568	3,898,247
Sanali Bank Limited, Debiddar STD - 101	1,938,704	355,990
Sanali Bank Limited, GauripurSTD - 02	14,256	66,968
National Bank Limited, CumillaSTD - 698	8,153,859	845,367
IFIC Bank Limited, CumillaSTD - 041	12,159,356	41,643,368
IFIC Bank Limited, DhakaSTD - 6041	450,791	861,099
The City Bank Limited, CumillaSTD - 6001	45,943	573,711
United Commercial Bank Limited, CumillaSTD - 57	42,032,608	61,607,314
United Commercial Bank Limited, B. BariaSTD - 168	4,553,812	2,454,866
Bangladesh Krishi Bank, Cumilla STD - 308	543,981	72,708
Bangladesh Krishi Bank, Cumilla STD - 317	87,147	30,456
Bangladesh Krishi Bank, Cumilla STD - 326	399,400	566,374
Pubali Bank Limited, Cumilla STD - 491	13,011,991	26,517
Bank of Small Industries & Co., CumillaSTD - 59	21,766,785	8,114,978
One Bank Limited, LaxsmipurSTD - 05	342,370	85,287
One Bank Limited, CumillaSTD - 09	92,727,739	80,952,662
EXIM Bank Limited,Cumilla.STD - 7873	405,203	665,445
Dutch Bangla Bank, CumillaSTD - 99	3,730,147	1,103,959
NCC Bank, CumillaSTD - 53	45,851,849	3,714,756
NCC Bank, Gauripur, CumillaSTD - 49STD - 49	4,191,902	1,531,849
EXIM Bank Limited, SonaimuriSTD - 175	6,345	7,366
Agrani Bank Limited, Rajgonj,CumillaSTD - 812	2,784,899	1,610,520
Uttara Bank Limited, CumillaSTD - 13	3,387	3,387
South-East Bank limited, CumillaSTD - 68	499,685	771,764
Merchantile Bank Limited, CumillaSTD - 100	71,150,730	19,579,305
National Bank Limited, CumillaSTD - 714	954,526	4,729,741
United Commercial Bank, Cumilla STD-137	20,039,667	-
Social Islami Bank Limited, Cumilla STD-458	52,807,515	-
BASIC Bank Limited, Cumilla STD-472	919,448	-
SBAC Bank Limited, Cumilla STD- 258	12,446,615	-
Agrani Bank Limited, Rajgonj Branch, CumillaCD - 880	1,310,549	1,860,389
Agrani Bank Limited, DhakaCD - 870	1,098,888	40,222
Agrani Bank Limited, Jahapur, CumillaCD - 232	213,895	214,735
Uttara Bank Limited, ADO, MaijdeeCD - 964	50	1,718
Uttara Bank Limited, CumillaCD - 211	5,497,684	685,857
Janata Bank Limited, CumillaCD -856	378,775	382,273
Rupali Bank Limited, CumillaCD - 316	8,454	42,939
Sonali Bank Limited, CumillaCD - 651	44,215	2,340,976
Sonali Bank Limited, ADO, ChandpurCD - 271	326,942	82,104
Sonali Bank Limited, ADO, FeniCD - 860	13,064	13,064
Sonali Bank Limited, Debiddar CD - 821	117,482	163,879
Sonali Bank Limited, GauripurCD - 986	77,726	41,762
Sonali Bank Limited, Daulatgonj, LakshamCD - 15	126,025	169,518
Arab Bangladesh Bank Limited, DhakaCD - 124-000	56,050	625,786
Arab Bangladesh Bank Limited, B. BariaCD - 613-000	16,471	35,403
Arab Bangladesh Bank Limited, Cumilla CD - 44-000	28,151	1,180,559
Arab Bangladesh Bank Limited, Feni CD - 43-000	477	21,415
IFIC Bank Limited, Dhaka CD -13-001	47,763	35,690
Uttara Bank Limited, Cumilla CD - 202	2,844	2,844
Uttara Bank Limited, Laxmipur CD - 774	12,479	10,907
	<b>1,711,786,571</b>	<b>864,628,344</b>





Amount in Taka	
2020-2021	2019-2020

**17.00 Share Capital:**

a) Authorized Capital  
800,000,000 ordinary shares of Tk. 10 each

8,000,000,000	8,000,000,000
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b) Issued, Subscribed & Paid-up Capital  
122,618,000 Ordinary shares of Tk.10 each.

1,226,180,000	1,226,180,000
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The face value per share has been converted from Tk.100 to Tk.10 as per resolution taken by Shareholders in the 10th Extra-ordinary General Meeting held on 16 June 2021.

**18.00 Deposit for shares**

2,752,207,427	2,752,207,427
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Deposit for shares are amounts deposited by the Government for eventual conversion into share capital which has subsequently been converted to paid up capital.

**19.00 Capital Reserves :**

Hydro-carbon development fund (Note - 19.01)  
Grant

915,072,894	932,525,309
-	91,550,793
<b>915,072,894</b>	<b>1,024,076,102</b>

**19.01 Hydro-carbon development fund :**

Balance as on 1 July 2020  
Add : Interest on investment of HCDF

932,525,309	893,694,642
-	38,830,667

Less : Accrued interest reversed  
Balance as on 30th June 2021

932,525,309	932,525,309
17,452,415	-
<b>915,072,894</b>	<b>932,525,309</b>

**20.00 Depreciation Fund:**

Opening Balance  
Add: Depreciation during the year  
Add: Interest on FDR

432,228,533	3,653,587,242
-	175,837,844
-	183,559,696

Less : Amount transferred to Accumulated Depreciation Account

432,228,533	4,012,984,782
-	3,580,756,249
<b>432,228,533</b>	<b>432,228,533</b>

**21.00 Retained Earnings:**

Opening Balance  
Add: Net Profit for the year  
  
Less: Dividend paid during the year  
Closing Balance

13,598,339,191	12,898,290,156
1,487,104,899	970,049,035
15,085,444,090	13,868,339,191
200,000,000	270,000,000
<b>14,885,444,090</b>	<b>13,598,339,191</b>

**22.00 Customers' Security Deposits:**

Opening balance  
Add: Received during the year  
  
Less : Refund during the year  
Closing Balance

1,564,174,147	1,479,555,687
39,639,892	85,911,580
1,603,814,040	1,565,467,268
20,363,555	1,293,120
<b>1,583,450,485</b>	<b>1,564,174,147</b>

This amount represents deposits by the customers as security against gas connection required under gas supply contracts are shown as long term liabilities. Such deposits are not repayable till gas supply to the customers continues. However as disclosed to note- 7.01.01 of the financial statement, total sum of Taka 1,707,631,133 have been invested in FDR with government and non-government banks.



Amount in Taka	
2020-2021	2019-2020

**23.00 Unsecured Loan - Local Sources:**

Balance as on 1 July 2020  
Less : Repayable in the next financial year  
Balance as on 30 June 2021

277,086,702	308,050,427
30,963,724	30,963,725
<b>246,122,978</b>	<b>277,086,702</b>

Unsecured local loans received from Government against gas supply to Chandpur 150MW power station project.

**24.00 Accruals & provisions:**

Accounts payable control  
Excise duty payable  
Customs duty payable  
Tax deducted from contractors and suppliers bill  
VAT deducted from contractors and suppliers bill  
Material on loan from third parties  
Workers Participation and Welfare Fund (Note-24.01)  
Bangladesh Workers Welfare Foundation Fund(Note-24.02)  
Advance from Roads & Highway  
Employee loan control  
Amount withheld due to legal process  
Interest payable  
Provision for incentive bonus  
Security & Earnest Money-Suppliers  
Other accruals and provisions (Note - 24.03)

497,798,249	542,523,077
3,280,950	3,280,950
9,675,857	9,675,857
20,901,964	42,728,284
13,292,930	9,750,568
93,734	93,734
111,616,349	68,073,617
89,503,804	10,123,520
790,738,028	607,310,156
2,460,834	2,460,834
2,953,060	2,953,060
646,750	509,454
217,598,546	205,555,834
33,207,734	33,830,184
60,401,383	60,097,350
<b>1,854,170,172</b>	<b>1,598,966,480</b>

**24.01 Workers Participation and Welfare Fund:**

Opening Balance  
Add: Provision made during the year  
  
Add : Payable to fund  
  
Less: Amount paid to the fund during the year  
Closing Balance

68,073,617	45,787,760
100,631,159	68,073,617
168,704,775	113,861,377
10,985,191	-
179,689,966	113,861,377
68,073,617	45,787,760
<b>111,616,349</b>	<b>68,073,617</b>

**24.02 Bangladesh Workers Welfare Foundation Fund**

Opening Balance  
Add: Provision made during the year  
Add : Fund received from BPPF Trustee board  
Add : Accrued interest of investment of Fund  
Add: Recovery at the time of Final Settlement  
Closing Balance

10,123,520	-
11,181,240	7,563,735
55,805,395	-
347,228	-
12,046,421	2,559,785
<b>89,503,804</b>	<b>10,123,520</b>

Workers Profit Participation Fund(BPPF) has been determined as per Bangladesh Labor (Amended) Act' 2014 on the basis of current year's net profit as defined in clause 3 of section 119 of the Companies Act, 1994. The portion (10%) of BPPF payable to Bangladesh Workers' Welfare Foundation Fund has been recorded separately under Accruals and Provisions.

**24.03 Other accruals and provisions :**

Insurance claim payable  
Donation to ailing employees families  
Deposit from customer for CP instalation  
CPF subscription  
CPF loan and interest  
DFP Commission  
Employees subscription to benevolent fund

3,761,700	11,862,837
143,191	142,891
-	15,615,486
1,053,671	1,764,250
826,937	-
111,729	111,729
1,828,436	1,976,957





Employees special subscription to benevolent fund	
Incentive bonus recovery suspense	
Training expense recovery suspense	
Deduction for revenue stamp	
Karmachari union subscription	
Officers welfare association subscription	
Payroll suspense	
Payable to defence authority	
Employee income tax deducted at source	

Amount in Taka	
2020-2021	2019-2020
23,294	25,054
47,771,431	24,640,881
81,196	81,196
613,351	619,091
20,700	19,070
418,490	180,100
2,956,287	2,941,317
33,119	33,119
757,850	83,372
<b>60,401,383</b>	<b>60,097,350</b>

**25.00 Inter-Company Current Account:**

Bangladesh Petroleum Exploration and Production Co. Ltd.	
Jalalabad Gas Transmission and Distribution System Ltd.	
Titas Gas Transmission and Distribution Company Ltd.	
Bangladesh Gas Fields Company Limited	
Rupantarita Prakritik Gas Company Limited	
Madhapara Granite Mining Company Limited	
Pachimanchal Gas Company Limited	
Gas Transmission Company Limited	
Sylhet Gas Fields Limited	
Karnaphuly Gas Distribution Company Limited	
Sundarban Gas Company Limited	
Petrobangla	

4,000	-
16,124,889	14,158,672
12,374,571	12,370,412
(354,695)	(354,695)
174,051	983
(352,179)	(365,284)
249,549	348,383
(7,545,772)	(7,556,412)
-	20,601,888
9,566,283	9,907,723
39,507,452	74,880,283
28,931,059	28,930,959
<b>98,679,209</b>	<b>152,922,912</b>

**26.00 Current portion of unsecured loan:**

Opening Balance	
Add : GOB loan payable in the next year	
Less : Repayment of Loan during the year	
Closing Balance	

30,963,173	30,963,449
30,963,724	30,963,724
61,926,897	61,927,173
30,964,000	30,964,000
<b>30,962,897</b>	<b>30,963,173</b>

It represents the outstanding long term loan and the portion of long term loan payable in the next financial year.

**27.00 Liabilities for gas supplied:**

Liabilities for Gas Purchase (Note -27.01)	
Liabilities for price deficit fund (Note-27.02)	
Liabilities for deficit welhead margin for BAPEX (Note-27.03)	
Liabilities for Gas Development Fund (Note-27.04)	
Liabilities for support for shortfall (Note-27.05)	
Liabilities for energy security Fund (Note-27.06)	
Liabilities for transmission charges (Note-27.07)	
Liabilities for BAPEX Margin (Note-27.08)	
Liabilities for RPGCL operational charge (Note-27.09)	
Liabilities for Petrobangla Margin (Note-27.10)	

4,024,847,083	3,441,663,985
4,447,630	5,872,047
-	(6,574,149)
359,819,015	317,601,252
-	24,704,516
353,665,853	294,163,122
639,170,464	400,513,949
-	913,136
18,622,481	14,009,146
60,551,036	54,162,699
<b>5,461,123,562</b>	<b>4,547,029,702</b>

**27.01 Liabilities for gas purchase**

Opening Balance	
Add : Purchase during the year	
Less : Adjustment of VAT exemption	
Less : Payment during the year	
Closing Balance	



3,441,663,985	3,501,628,205
19,884,900,263	20,420,102,477
23,326,564,247	23,921,730,682
48,807,390	46,199,821
23,277,756,857	23,875,530,861
19,252,909,774	20,433,866,876
<b>4,024,847,083</b>	<b>3,441,663,985</b>

Amount in Taka	
2020-2021	2019-2020

**27.02 liabilities for price deficit fund**

Opening Balance	5,872,047	5,872,047
Add : Price deficit fund charges for the year	-	-
	5,872,047	5,872,047
Less : Payment during the year	1,424,417	-
Closing Balance	<b>4,447,630</b>	<b>5,872,047</b>

**27.03 Liabilities for deficit wellhead margin for BAPEX**

Opening Balance	(6,574,149)	(6,574,149)
Add : Deficit wellhead margin for BAPEX for the year	-	-
	(6,574,149)	(6,574,149)
Less : Adjustment against liabilities for support for shortfall	6,574,149	-
Closing Balance	-	<b>(6,574,149)</b>

**27.04 Liabilities for Gas Development Fund**

Opening Balance	317,601,252	385,456,732
Add : Gas development fund charges for the year	919,234,300	947,889,908
	1,236,835,551	1,333,346,640
Lass : Payment during the year	877,016,536	1,015,745,388
Closing Balance	<b>359,819,015</b>	<b>317,601,252</b>

**27.05 Liabilities for support for shortfall**

Opening Balance	24,704,516	24,704,516
Less : Payment during the year	18,130,367	-
	6,574,149	24,704,516
Add : Adjustment of fraction amount	-	-
	6,574,149	24,704,516
Less : Adjustment against liabilities for deficit wellhead margin for BA	6,574,149	-
Closing Balance	-	<b>24,704,516</b>

**27.06 Liabilities for energy security Fund**

Opening Balance	294,163,122	255,467,471
Add : Energy security fund charges for the year	1,016,205,035	1,047,883,115
	1,310,368,157	1,303,350,586
Lass : Payment during the year	956,702,304	1,009,187,463
Closing Balance	<b>353,665,853</b>	<b>294,163,122</b>

**27.07 Liabilities for transmission charges**

Opening Balance	400,513,949	281,697,607
Add : Transmission charges for the year	1,253,126,438	1,339,588,334
	1,653,640,386	1,621,285,941
Less : Payment during the year	1,014,469,922	1,220,771,992
Closing Balance	<b>639,170,464</b>	<b>400,513,949</b>

**27.08 Liabilities for BAPEX Margin**

Opening Balance	913,136	913,136
Add : BAPEX Margin for the year	-	-
	913,136	913,136
Less : Payment during the year	913,136	-
Closing Balance	-	<b>913,136</b>





Amount in Taka	
2020-2021	2019-2020

**27.09 Liabilities for RPGCL operational charge**

Opening Balance  
 Add : RPGCL operational charge for the year  
  
 Less : Payment during the year  
 Closing Balance

14,009,146	41,789,463
44,534,494	43,118,370
58,543,640	84,907,833
39,921,159	70,898,687
<b>18,622,481</b>	<b>14,009,146</b>

**27.10 Liabilities for Petrobangla Margin**

Opening Balance  
 Add : Petrobangla Margin for the year  
  
 Less : Payment during the year  
 Closing Balance

54,162,699	46,367,810
171,197,020	182,294,902
225,359,719	228,662,712
164,808,683	174,500,014
<b>60,551,036</b>	<b>54,162,699</b>



## 28.00 Sales Revenue:

Details of Gas sales revenue is as follows :

Category of customer	2020-2021		2019-2020	
	Quantity(CM)	Value(Taka)	Quantity(CM)	Value(Taka)
Power	1,967,799,595	8,756,708,197	2,140,196,060	9,523,872,479
Captive power	105,666,109	1,463,475,607	104,493,965	1,446,728,822
Fertilizer	375,980,919	1,673,115,088	375,040,951	1,668,932,233
Hotel and restaurant	17,836,566	410,241,020	17,709,650	407,321,952
Small and cottage industry	15,512,941	264,340,517	16,949,536	288,820,091
Industrial	64,650,250	691,757,693	62,110,989	664,324,709
Domestic	459,920,463	5,794,997,821	461,654,627	5,816,681,503
CNG - Feed Gas	161,047,239	5,636,653,345	151,806,763	5,313,126,398
<b>Total Sales</b>	<b>3,168,414,082</b>	<b>24,691,289,287</b>	<b>3,329,962,541</b>	<b>25,129,808,189</b>

## 29.00 Other Operating Income

Other operating income is made up of the following amounts :

Description	2020-2021	2019-2020
	Taka	Taka
Meter rent Annexure - 04	15,771,779	21,929,014
Demand Charges Annexure - 05	391,368,396	397,354,325
Gas connection charges	2,326,825	1,183,404
Surcharge for late payment Annexure - 06	110,904,316	88,919,252
Penalties	49,758,189	21,843,480
Higher heating value	633,212,187	684,128,361
<b>Total</b>	<b>1,203,341,692</b>	<b>1,215,357,837</b>

Gas consumptions of power stations has been calculated at heating value of gas. Heating value of 950 BTU/ft<sup>3</sup> has been considered as standard heating value. From sample testing in BUET found the heating value of gas 1044.8258 BTU/ft<sup>3</sup>. Value of excess heating quantity has been accounted for as higher heating value.

Higher heating value from BUET laboratories Test

The formula of higher heating value considered per CM of gas : -----  
Standard heating value

$$= 1044.8258/950 = 1.099816$$

## 30.00 Gas purchase (LNG, IOC Net & NG Including VAT):

Category of customer	2020-2021		2019-2020	
	Quantity(CM)	Value(Taka)	Quantity(CM)	Value(Taka)
Power	1,923,188,679	7,425,961,635	2,119,094,169	8,105,364,345
Captive power	103,219,001	1,141,969,562	103,285,978	1,139,638,366
Fertilizer	367,023,855	1,419,962,137	370,880,175	1,414,483,720
Hotel and restaurant	17,407,743	314,652,220	17,517,398	316,074,490
Small and cottage industry	15,144,316	204,595,536	16,795,813	226,105,965
Industrial	63,138,257	546,280,402	61,460,358	529,580,667
Domestic	449,312,859	4,541,721,433	457,249,578	4,600,319,987
CNG - Feed Gas	157,352,268	4,289,757,339	150,188,547	4,088,534,935
<b>Total Purchase</b>	<b>3,095,786,979</b>	<b>19,884,900,263</b>	<b>3,296,472,016</b>	<b>20,420,102,477</b>

Gas received at various intake point have been considered as purchase quantity.





Company-wise gas purchase :

Name of the company	2020-2021		2019-2020	
	Quantity(CM)	Value(Taka)	Quantity(CM)	Value(Taka)
BGFCL	490,902,684	847,644,922	669,590,428	1,132,475,337
BAPEX	203,697,982	826,464,129	193,529,277	779,394,607
SGFL	263,675,863	321,413,803	350,526,918	413,445,501
<u>Petrobangla :</u>				
Jalalabad Gas Field	750,113,381	2,349,800,544	841,051,265	2,628,192,893
Bibiana Gas Field	496,894,907	1,435,906,855	379,952,941	1,077,033,349
LNG charge	890,502,161	14,103,670,009	861,821,187	14,389,560,789
<b>Total purchase</b>	<b>3,095,786,979</b>	<b>19,884,900,263</b>	<b>3,296,472,016</b>	<b>20,420,102,477</b>

Purchase includes Welhead Margin, Value Added Tax and LNG Charge :

Category of customer	2020-21			
	IOC net value and Welhead Margin	VAT	LNG Charge	Total
	Taka	Taka	Taka	Taka
Power	2,195,591,512	1,115,456,592	4,114,913,530	7,425,961,635
Captive power	118,268,843	186,305,910	837,394,809	1,141,969,562
Fertilizer	421,903,567	212,770,710	785,287,860	1,419,962,137
Industrial	72,356,231	88,048,682	385,875,490	546,280,402
Hotel and restaurant	20,040,560	52,173,097	242,438,563	314,652,220
Small and cottage industry	17,409,091	34,988,210	152,198,236	204,595,536
CNG - Feed Gas	180,749,798	717,692,038	3,391,315,503	4,289,757,339
Domestic	515,373,705	737,794,252	3,288,553,476	4,541,721,433
<b>Total</b>	<b>3,541,693,307</b>	<b>3,145,229,489</b>	<b>13,197,977,466</b>	<b>19,884,900,263</b>

Category of customer	2019-20			
	IOC net value and Welhead Margin	VAT	LNG Charge	Total
	Taka	Taka	Taka	Taka
Power	2,344,222,779	1,224,315,606	4,536,825,960	8,105,364,345
Captive power	115,739,076	185,844,343	838,054,947	1,139,638,366
Fertilizer	405,966,556	214,452,304	794,064,860	1,414,483,720
Industrial	68,464,310	85,421,162	375,695,195	529,580,667
Hotel and restaurant	19,758,526	52,330,713	243,985,252	316,074,490
Small and cottage industry	18,624,265	38,664,660	168,817,040	226,105,965
CNG - Feed Gas	168,571,861	682,864,878	3,237,098,196	4,088,534,935
Domestic	504,986,079	748,074,003	3,347,259,905	4,600,319,987
<b>Total</b>	<b>3,646,333,453</b>	<b>3,231,967,669</b>	<b>13,541,801,355</b>	<b>20,420,102,477</b>

31.00 Transmission charge - inter-company:

Category of customer	2020-2021			2019-2020
	Quantity(CM)	Rate per CM(Taka)	Amount(Taka)	Amount(Taka)
Gas Transmission Company Limited	2,536,961,718	0.4235	1,074,403,287	1,094,949,106
Titas Gas Transmission & Distribution Company Limited	422,014,522	0.4235	178,723,150	244,639,228
<b>Total</b>	<b>2,958,976,240</b>		<b>1,253,126,438</b>	<b>1,339,588,334</b>



**32.00. Gas development fund margin:**

Category of customer	2020-2021			2019-2020
	Quantity(CM)	Rate per CM(Taka)	Amount(Taka)	Amount(Taka)
Power	1,923,188,679	0.1696	326,172,800	359,398,371
Captive power	103,219,001	0.5278	54,478,989	54,514,339
Fertilizer	367,023,855	0.1696	62,247,246	62,901,278
Hotel and restaurant	17,407,743	0.8765	15,257,887	15,353,999
Small and cottage industry	15,144,316	0.6491	9,830,176	10,902,162
Industrial	63,138,257	0.4078	25,747,781	25,063,534
Domestic	449,312,859	0.4800	215,670,172	219,479,797
CNG - Feed Gas	157,352,268	1.3335	209,829,249	200,276,427
<b>Total Purchase</b>	<b>3,095,786,979</b>		<b>919,234,300</b>	<b>947,889,908</b>

**33.00. Energy security fund margin:**

Category of customer	2020-2021			2019-2020
	Quantity(CM)	Rate per CM(Taka)	Amount(Taka)	Amount(Taka)
Power	1,923,188,679	0.1875	360,597,877	397,330,157
Captive power	103,219,001	0.5835	60,228,287	60,267,368
Fertilizer	367,023,855	0.1875	68,816,973	69,540,033
Hotel and restaurant	17,407,743	0.9690	16,868,103	16,974,358
Small and cottage industry	15,144,316	0.7180	10,873,619	12,059,394
Industrial	63,138,257	0.4505	28,443,785	27,687,891
Domestic	449,312,859	0.5305	238,360,472	242,570,901
CNG - Feed Gas	157,352,268	1.4745	232,015,919	221,453,012
<b>Total Purchase</b>	<b>3,095,786,979</b>		<b>1,016,205,035</b>	<b>1,047,883,115</b>

**34.00 RPGCL Operational Charge:**

Category of customer	2020-2021			2019-2020
	Quantity(CM)	Rate per CM(Taka)	Value(Taka)	Amount(Taka)
Power	552,697,695	0.0500	27,634,885	27,702,880
Captive power	29,733,081	0.0500	1,486,654	1,370,857
Fertilizer	105,630,482	0.0500	5,281,524	4,811,037
Hotel and restaurant	5,029,792	0.0500	251,490	233,546
Small and cottage industries	4,374,143	0.0500	218,707	221,063
Industrial	18,189,490	0.0500	909,475	810,956
Domestic	129,647,512	0.0500	6,482,376	5,979,875
CNG - Feed Gas	45,387,681	0.0500	2,269,384	1,988,155
<b>Total Purchase</b>	<b>890,689,875</b>		<b>44,534,494</b>	<b>43,118,370</b>

**35.00 Petrobangla Margin:**

Category of customer	2020-2021			2019-2020
	Quantity(CM)	Rate per CM(Taka)	Value(Taka)	Amount(Taka)
Power	1,923,188,679	0.0553	106,352,334	117,185,908
Captive power	103,219,001	0.0553	5,708,011	5,711,715
Fertilizer	367,023,855	0.0553	20,296,419	20,509,674
Hotel and restaurant	17,407,743	0.0553	962,648	968,712
Small and cottage industries	15,144,316	0.0553	837,481	928,808
Industrial	63,138,257	0.0553	3,491,546	3,398,758
Domestic	449,312,859	0.0553	24,847,001	25,285,902
CNG - Feed Gas	157,352,268	0.0553	8,701,580	8,305,427
<b>Total Purchase</b>	<b>3,095,786,979</b>		<b>171,197,020</b>	<b>182,294,902</b>





Amount in Taka	
2020-2021	2019-2020

**36.00 Operating expenses:**

Employee costs (Note-36.01)	634,408,518	726,844,815
Repair and maintenance expenses (Note-36.02)	13,093,106	12,288,598
Professional service expenses (Note-36.03)	8,100,536	4,913,131
Promotional expenses (Note-36.04)	6,412,306	5,756,936
Power expenses (Note-36.05)	6,171,092	5,198,798
Transport expenses (Note-36.06)	24,790,991	22,567,785
Occupancy expenses (Note-36.07)	35,314,058	56,168,642
Board meeting/AGM expenses (Note-36.08)	4,751,912	4,924,629
General and administrative expenses (Note-36.09)	58,520,842	85,746,217
	<b>791,563,360</b>	<b>924,409,549</b>

**36.01 Employee costs**

Officer's Salary-Basic	126,566,553	142,565,397
Staff Salaries- Basic	86,852,729	94,166,602
Staff Overtime	56,718,796	71,194,646
Charge Allowance	313,094	395,066
Incentive Bonus- Officer	5,631,774	20,992,273
Incentive Bonus- Staff	4,315,555	15,392,128
Festival Bonus- Officer	21,566,340	23,721,380
Festival Bonus- Staff	14,554,440	15,361,780
Other Honorarium	31,406,935	16,641,415
New Year Bonus – Officer	1,993,200	2,172,574
New Year Bonus – Staff	1,288,346	1,563,932
Conveyance Allowance- Staff	-	47,870
Gas Subsidy- Officer	3,007,852	3,521,699
Gas Subsidy- Staff	3,239,250	5,456,226
Medical Allowance- Officer	4,658,026	5,221,140
Medical Allowance- Staff	4,988,818	5,806,594
Meal Allowance- Tiffin	-	7,200
Night Allowance	350,040	353,214
Shifting Allowance	844,908	803,880
Entertainment Allowance- Officer	195,488	173,254
Washing Allowance- Officer	404,366	449,920
Washing Allowance- Staff	455,350	504,095
Farewell Expense	235,247	255,000
Wages of Casual Staff	-	16,468,984
Wages for Daily Basis worker	2,019,079	1,664,812
Outsourcing Employee cost	47,115,437	37,670,967
Medical Expenses- Pharmacy	342,761	287,109
House Rent Allowance – Officer	44,483,842	49,743,129
House Rent Allowance – Staff	28,398,024	31,148,234
Residential Telephone Allowance	100,110	97,406
Domestic Aid Allowance	348,897	467,624
Contribution to Pension Fund	415,317	416,294
Contribution to Provident Fund	16,094,419	17,362,063
Group Insurance Premium	8,352,023	9,413,067
Company's Contribution for Gratuity- Staff	15,243,700	20,100,000
Company's Contribution for Gratuity- Officer	23,441,680	29,900,000
Liveries and Uniforms- Staff	5,891,176	8,130,192
Liveries and Uniforms- Officer	7,337,244	5,408,564
Employees Tea Expenses	1,570,280	1,469,561



	Amount in Taka	
	2020-2021	2019-2020
Lunch Allowance- Officer	2,584,672	2,411,640
Lunch Allowance- Staff	3,345,002	3,337,840
Picnic Expenses	1,800,000	1,867,263
Education Assistance Allowance- Officer	1,207,861	1,368,073
Education Assistance Allowance- Staff	1,606,868	1,757,542
Scholarship & Stipends Scheme	2,175,200	2,306,122
Games, Sports etc.	600,000	1,400,000
Other Employee welfare &	578,310	151,600
Donation to Death Employee	2,013,351	113,745
Leave Encashment	29,293,004	34,438,146
Leave Fare Assistance- Staff	6,542,584	6,647,840
Leave Fare Assistance- Officer	10,114,170	11,936,001
Training and Education- Local	1,806,400	2,252,136
Training and Education- Foreign	-	341,577
	<b>634,408,518</b>	<b>726,844,815</b>

**36.02 Repair and maintenance expenses**

Repair and Maintenance- Cathodic Protection	1,841,761	152,100
Repair and Maintenance- Transmission Line	1,145,679	1,338,909
Repair and Maintenance- Others	4,046,240	2,741,836
Repair and Maintenance- Distribution Lines	5,709,772	7,861,252
Repair and Maintenance- CMS, TBS and DRS	349,654	194,501
	<b>13,093,106</b>	<b>12,288,598</b>

**36.03 Professional service expenses**

External Audit Fees	100,000	100,000
Tax Consultants' Fees	87,500	25,000
Legal Expenses	4,384,626	4,788,131
Other Advisors and Consultants Fees	3,528,410	-
	<b>8,100,536</b>	<b>4,913,131</b>

**36.04 Promotional expenses**

Entertainment Expense	763,291	1,039,727
Seminars & Exhibitions	-	10,200
Advertising Expense	4,131,995	3,198,162
Licensee & Other Fees	17,250	62,683
Expenses for Issue of Customers' Balance Certificate	1,287,494	1,389,414
Special Customer Service Expense (Maiking)	212,276	56,750
	<b>6,412,306</b>	<b>5,756,936</b>

**36.05 Power expenses**

Gas-Used for Domestic Purposes	532,395	589,100
Electricity	4,854,301	4,301,366
Repair & Maintenance-Electrical Utilities & Equipments	784,396	308,332
	<b>6,171,092</b>	<b>5,198,798</b>





Amount in Taka	
2020-2021	2019-2020

**36.06 Transport expenses**

CNG, Petrol, Oil and Lubricants(POL) for Vehicles	12,371,468	12,578,525
Vehicle Insurance	3,115,201	3,531,962
Vehicle Taxes and Licenses	880,764	455,470
Repair & Maintenance- Vehicles	2,488,505	1,941,742
Vehicle Consumable/Spares	2,396,690	572,615
Transport Hire for Disconnection Team	1,287,100	214,340
Bus Hire for Staff	2,047,500	2,740,900
Other Transport Hire	34,770	373,374
Carriage Inward	168,993	158,857
<b>24,790,991</b>	<b>22,567,785</b>	

**36.07 Occupancy expenses**

Office Rent	3,283,690	3,061,717
Soft Furnishing	92,877	14,625
Crockery's and Cutleries	28,989	18,977
Repair & Maintenance – Office Building	1,953,452	5,660,831
Repair & Maintenance – Residential Building	806,404	16,238,309
Repair & Maintenance – Telecom	-	3,614
Repair & Maintenance – Office Furniture & Fixtures	184,910	252,758
Repair & Maintenance – Office Equipment	89,107	141,666
Electrical & Electronic – Consumables	523,764	293,053
Fire Fighting Consumables	-	499,764
General Security (e.g., Ansars Salary)	23,687,704	25,714,466
Rates and Taxes	3,953,696	3,981,434
Water and Sewerage Expenses	146,980	78,957
Gardening Expenses	467,618	144,381
Office Cleaning Expenses	94,867	64,090
<b>35,314,058</b>	<b>56,168,642</b>	

**36.08 Board meeting/AGM expenses**

Honorarium to the Board Members	1,067,200	854,800
Entertainment For Board Meeting	690,485	959,015
Space/Hall Rent for AGM	-	813,766
Entertainment Expenses for AGM	2,198,256	1,598,220
Report Printing Expenses	296,750	199,950
Miscellaneous Expenses	499,221	498,878
<b>4,751,912</b>	<b>4,924,629</b>	



Amount in Taka	
2020-2021	2019-2020

**36.09 General and administrative expenses**

Office Stationery & Printing	3,310,277	2,641,041
Newspapers, Books & Periodicals General	265,981	452,957
Officers' Traveling	5,625,126	10,793,472
Staff Traveling	973,351	1,060,313
Computer Software Maintenance	28,517	-
Computer Equipment- Maintenance	205,936	152,367
Computer Stationery- General	388,496	46,553
Internet Charge	1,244,293	770,636
Fire, Cyclone & Theft Insurance	335,334	449,805
Donations & Contributions (Welfare Fund)	8,000,000	10,000,000
Expenses For Tender Committee	577,375	473,800
Conveyance Charges	858,715	1,180,267
Regulatory Commission Expense	7,487,223	7,602,844
School Operating Expenses	7,872	359,933
Stores Handling Charges	64,177	66,525
Corporate Social Responsibility (CSR) Expenses	1,000,000	1,902,250
Telephone/Mobile Expenses	1,545,907	1,337,950
Postage Expenses	1,042,628	954,936
Recruitment & Promotion Meeting Expenses	1,069,565	832,100
Celebration of National Program	818,682	1,883,665
Free Gas Supply to Chairities	466,339	648,876
Outsources Agent's Commission	1,456,861	665,463
CBA Election & others Expenses	314,110	-
Miscellaneous Expenses	21,434,077	41,470,464
	<b>58,520,842</b>	<b>85,746,217</b>

**37.00 Other Non-operational Income**

Profit from sale of stores (b)	17,036,209	15,308,976
Transport income	667,972	364,617
Sale of gas application form	21,080	48,196
Sale of tender document	218,219	188,300
Rental income	1,335,439	574,350
Demurage and forfeiture	221,107	7,887,406
Testing charges received from suppliers	63,515	64,400
Enlistment and renewal fee	1,064,000	1,009,750
Income from school operation	3,318,400	1,960,090
Sale of condensate	-	504,500
Notice pay (b)	522,141	283,467
Recovery from recruitment	11,831,098	-
Other income	91,550,793	-
Miscellaneous income	2,183,630	630,983
Unrealised Gain/(loss) against investment in shares	(1,659,080)	-
	<b>128,374,524</b>	<b>28,825,034</b>

(a) Amount received over cost of materials issued to customers has been credited to profit from sale of stores.

(b) Amount received from employees who resigned from the service of BGDCL has been recorded as Notice Pay.





Amount in Taka	
2020-2021	2019-2020

**38.00 Financial/Interest Income (Net)**

**Financial/Interest income :**

Interest income on bank deposits  
Interest income on fixed deposits  
Interest on motor cycle loan (Note - 38.01)  
Interest on land purchase and house building loan (Note - 38.01)  
Interest on computer loan (Note - 38.01)  
Interest income on loan to BAPEX  
Interest income on loan to GTCL  
Interest income on loan to CPF Trustee Board

162,675,856	127,371,022
327,251,590	93,073,461
188,910	59,466
23,645,791	9,373,197
211,479	243,189
3,250,000	4,000,000
60,126,195	53,552,843
2,069,892	-
<b>579,419,713</b>	<b>287,673,177</b>
<b>Less : Financial Costs :</b>	
<b>Interest expenses :</b>	
Interest on GOB loan	11,839,296
Interest on SOD loan from Bank	-
	13,434,647
	13,165,234
<b>11,839,296</b>	<b>26,599,881</b>
Bank charge and commission	1,288,519
Excise duty	7,356,865
	586,458
	4,132,562
<b>20,484,681</b>	<b>31,318,900</b>
<b>558,935,032</b>	<b>256,354,277</b>

**Total interest income (A)**

**Less : Financial Costs :**

**Interest expenses :**

Interest on GOB loan  
Interest on SOD loan from Bank

Bank charge and commission

Excise duty

**Total financial costs (B)**

**Net Interest Income (A-B)**

**39.00 Contribution to Workers Profit Participation Fund :**

Provision has been made for beneficiaries profit participation fund amounting to Tk.111,812,399 @ 5% of net profit before charging such provision. The provision (90%) of BPPF has been shown against Workers Participation and Welfare Fund and remaining 10% has been shown against Bangladesh Workers Welfare Foundation Fund.

Workers Participation Fund and Workers Welfare Fund	100,631,159	68,073,617
Bangladesh Workers Welfare Foundation Fund	11,181,240	7,563,735
	<b>111,812,398</b>	<b>75,637,352</b>

**40.00 Income tax expenses**

This represents the amount of Corporate Income Tax which is higher of 30% on Taxable Profit, 0.60% of Gross Receipt and Incoe Tax Deducted at Source under section of 82(c) of Income Tax Ordinance 1984 imposed by the Government through Finance Act 2021, Calculated as under:

Profit Before Tax	2,124,435,570	1,437,109,682
30% and 32.5% on Taxable Profit (A)	<b>637,330,671</b>	<b>467,060,647</b>
<b>Gross Receipt:</b>		
Revenue	25,894,630,979	26,934,166,025
Other Income	128,374,524	28,825,034
Finance Income	558,935,032	256,354,277
	<b>26,581,940,535</b>	<b>27,219,345,336</b>
<b>0.60% of Gross Receipt (B)</b>	<b>159,491,643</b>	<b>163,316,072</b>
Income Tax Deducted at Source	<b>567,366,847</b>	<b>553,078,579</b>
Applicable (A, B and C which is higher)	<b>637,330,671</b>	<b>553,078,579</b>
Adjustment for (over)/under provision in previous year	-	-
Income Tax Expense for the year	<b>637,330,671</b>	<b>553,078,579</b>



#### 41.00 Related Party disclosure

During the year the Company carried out a number of transactions with related parties in the normal course of business on an arm's length basis. Name of those related parties, nature of those transactions and their total value have been shown in the table below in accordance with IAS 24 "Related Party Disclosures"

Name of Related Parties	Relationship	Nature of Transactions	Value of Transactions	Balance as on 30 June 2021
Petrobangla	Parent Company	Current Account	(100.00)	(28,931,059.10)
Sylhet Gas Fields Limited (SGFL)	Common ownership	Expenses reimbursement	(134,618.00)	-
Bangladesh Petroleum Exploration and Production Company Limited (BAPEX)		Sale of Tender Document	(4,000.00)	(4,000.00)
		Long term financing	(50,000,000)	150,000,000
Gas Transmission Company Limited (GTCL)		Expenses reimbursement	(8,594.00)	7,545,771.54
			(2,046.00)	
		Long term financing	(87,017,432)	2,968,814,580
Rupantarita Prakritik Gas Company Limited (RPGCL)		Expenses reimbursement	(149,500.00)	(174,051.08)
			(23,568.00)	
Bangladesh Gas Fields Company Limited (BGFCL)		Current Account	-	354,694.60
Jalalabad Gas Transmission and Distribution System Limited (JGTDSL)		Cost of Materials Received	1,200,839.00	(16,124,889.13)
		Expenses reimbursement	(17,892.00)	(747,486.00)
			(747,486.00)	
Sundarban Gas Company Limited (SGCL)		Amount paid as cost of Materials	34,418,972.56	(39,507,452.18)
	Expenses reimbursement	953,858.50	(249,548.61)	
Pashchimanchal Gas Company Limited (PGCL)	Gratuity of Ex. Employee	98,834.00	(249,548.61)	
Titas Gas Transmission & Distribution Company Limited (TGTDC)	Expenses reimbursement	186,315.59	(12,374,571.28)	
	Cost of Materials	(190,475.19)	(9,566,282.71)	
Karnaphuli Gas Distribution Company Limited (KGDCL)	Expenses reimbursement	321,549.00	(9,566,282.71)	
		19,891.00		
Maddhapara Granite Mining Company Limited (MGCL)	Expenses reimbursement	(13,105.00)	352,179.00	
				<b><u>3,020,135,371</u></b>





**42.00 Off Balance Sheet Items :**

Non-cash security deposited by customers :

Particulars	2020-21	2019-20
	Taka	Taka
Bank Gaurantee	2,142,234,816	2,056,636,492
Pratirakha Sanchoy Patra (PSP)	43,470	43,470
<b>Total</b>	<b>2,142,278,286</b>	<b>2,056,679,962</b>

**43.00 Contingent Liabilities :**

The company filed reference application to the High Court Division of Supreme Court against the assessment order of Deputy Commissioner of Taxes for the assessment year 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015 and 2017-2018 is pending. The disputed amount with Tax Authority against these assessment year shown in below as contingent liabilities:

Assessment year	2020-21	2019-20
	Taka	Taka
2009-2010	79,186,108	79,186,108
2010-2011	77,561,940	77,561,940
2011-2012	163,962,397	163,962,397
2012-2013	310,890,410	310,890,410
2013-2014	412,161,076	412,161,076
2014-2015	256,506,369	256,506,369
2017-2018	1,851,179,371	1,851,179,371
<b>Total</b>	<b>3,151,447,671</b>	<b>3,151,447,671</b>



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

**Schedule of Property, Plant and Equipment as on 30th June, 2021**

Annexure - 01

Sl. No.	Name of the assets	Historical Cost				Rate of dep.	Accumulated depreciation				Written down value as on 30-06-2021
		Balance as on 01-07-2020	Additions to assets during the year	Adjustment made during the year	Total Cost as on 30-06-2021		Balance as on 01-07-2020	Depreciation for the year	Adjustment made during the year	Balance as on 30-06-2021	
1	Transmission line	1,382,645,960	-	-	1,382,645,960	3.33%	504,907,057	46,042,110	-	550,949,167	831,696,793
2	Distribution line	2,293,456,186	1,013,164	(13,601,486)	2,280,867,865	5%	1,593,411,103	74,113,174	-	1,667,524,278	613,343,587
3	Distribution Line-Ashugoni-Brahmanbaria Baria	1,491,964,455	-	-	1,491,964,455	5%	692,533,900	74,598,223	-	767,132,123	724,832,333
4	Transmission and distribution plant	57,929,376	197,929	-	58,127,305	5%	35,262,997	2,135,581	-	37,398,578	20,728,727
5	Radio-graphy equipment	29,633,028	23,875	-	29,656,903	30%	26,942,041	2,484,889	-	29,426,929	229,974
6	Telecom and computer equipment	57,340,172	6,860,572	-	64,200,744	20%	48,040,703	2,244,674	-	50,285,377	13,915,367
7	Office and electrical equipment	129,429,387	1,755,275	(22,500)	131,162,161	20%	112,255,301	6,103,492	(10,762)	118,348,031	12,814,130
8	Freehold land	1,091,761,463	-	-	1,091,761,463	-	-	-	-	-	1,091,761,463
9	Land infrastructure	17,607,149	-	-	17,607,149	5%	14,835,896	140,922	-	14,976,818	2,630,331
10	Other land interest	74,207,024	-	-	74,207,024	-	-	-	-	-	74,207,024
	Freehold concrete and brick structure										
11		426,424,840	201,551	-	426,626,391	2.50%	163,268,536	10,655,409	-	173,923,945	252,702,445
12	Other constructions	79,742,081	-	-	79,742,081	2.50%	16,805,460	1,993,552	-	18,799,012	60,943,069
13	Wall and storeyards	12,662,939	-	-	12,662,939	5%	7,836,268	257,438	-	8,093,707	4,569,232
14	Vehicle	221,553,894	11,155,000	-	232,708,894	20%	160,473,200	21,412,406	-	181,885,605	50,823,289
15	Tube-well and ponds	16,790,798	-	-	16,790,798	10%	15,392,566	155,430	-	15,547,996	1,242,801
16	Furniture and fixture	28,548,257	606,397	-	29,154,654	10%	21,541,119	1,079,826	-	22,620,946	6,533,709
17	Barrel and pallets	94,430	-	-	94,430	25%	94,429	-	-	94,429	1
18	Domestic appliances	30,399	-	-	30,399	20%	30,398	-	-	30,398	1
19	Consumer metering station	266,140,417	12,794,010	-	278,934,427	10%	164,441,259	14,316,167	-	178,757,426	100,177,001
20	Shed and temporary structure	2,684,015	-	-	2,684,015	10%	2,684,014	-	-	2,684,014	1
	<b>Total as at 30 June 2021</b>	<b>7,680,646,270</b>	<b>34,607,773</b>	<b>(13,623,986)</b>	<b>7,701,630,057</b>		<b>3,580,756,249</b>	<b>257,733,293</b>	<b>(10,762)</b>	<b>3,838,478,779</b>	<b>3,863,151,278</b>
	<b>Total as at 30 June 2020</b>	<b>7,608,367,701</b>	<b>76,248,414</b>	<b>(3,969,845)</b>	<b>7,680,646,270</b>		<b>3,404,918,405</b>	<b>263,075,828</b>	<b>(87,237,984)</b>	<b>3,580,756,249</b>	<b>4,099,890,021</b>

**Depreciation and amortization charged during the year :**

Depreciation on PPE for the year	257,733,293
Add : Amortization of intangible asset	10,974,000
<b>Total depreciation and amortization</b>	<b>268,707,293</b>





**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

Annexure - 02

**Schedule of inventories of stores as on 30-06-2021**

Sl. No.	Particulars	Store Code	Balance as on 01-07-2020	Material received during the year	Material issued during the year	Material returned from job	Material consumed during the year	Balance as on 30-06-2021
1	2	3	4	5	6	7	8(6-7)	9(4+5-8)
<b>A</b>	<b>LOCAL PURCHASE :</b>							
1	Sanitary and water supply materials	11.00.000	123,781	64,790	68,132	-	68,132	120,440
2	Books and periodicals	15.00.000	-	-	-	-	-	-
3	Survey equipments	16.00.000	-	-	-	-	-	-
4	Soft goods	17.00.000	-	154,400	154,400	-	154,400	-
5	Spare parts for Generator	18.00.000	-	-	-	-	-	-
6	Plant and machinery	19.00.000	-	306,869	214,537	-	214,537	92,332
7	Vehicle spares	20.00.000	12,862	12,056,450	12,040,684	-	12,040,684	28,627
8	Tyre, Tube and Batteries	21.00.000	1,154,018	1,394,869	931,739	-	931,739	1,617,148
9	General Hardware	22.00.000	3,744	30,829	29,665	-	29,665	4,908
10	Laboratory, Appliance and Chemicals	24.00.000	-	-	-	-	-	-
11	Fuel, oil and lubricants	26.00.000	-	-	-	-	-	-
12	Paints and varnishes	27.00.000	16,399	95,013	44,406	-	44,406	67,005
13	Liveries	28.00.000	36,629	531,975	139,775	-	139,775	428,829
14	Electrical spares	29.00.000	363,768	816,464	714,531	-	714,531	465,701
15	Miscellaneous	32.00.000	11,806	392,443	375,836	-	375,836	28,412
	<b>Sub-total (A)</b>		<b>1,723,007</b>	<b>15,844,102</b>	<b>14,713,707</b>	<b>-</b>	<b>14,713,707</b>	<b>2,853,402</b>
<b>B</b>	<b>FOREIGN PURCHASE :</b>							
1	Line pipe, fittings and valve	33.00.000	290,627,457	70,309,425	84,531,311	1,206,186	83,325,125	277,611,758
2	Cathodic protection, coat and wrap materials	34.00.000	45,478,643	27,504,428	5,420,001	93,211	5,326,791	67,656,281
3	Plant, Machineries and spares	35.00.000	103,039,084	4,279,161	12,239,893	-	12,239,893	95,078,352
4	MDPE line pipe and fittings	36.00.000	356,988	-	-	-	-	356,988
	<b>Sub-total (B)</b>		<b>439,502,174</b>	<b>102,093,015</b>	<b>102,191,205</b>	<b>1,299,397</b>	<b>100,891,808</b>	<b>440,703,380</b>
	<b>Grand-Total (A+B)</b>		<b>441,225,180</b>	<b>117,937,116</b>	<b>116,904,912</b>	<b>1,299,397</b>	<b>115,605,515</b>	<b>443,556,782</b>



**Bakhrabad Gas Distribution Company Limited**  
(A Company of Petrobangla)  
Balance of Revenue Collection Account as on 30-06-2021

Annexure - 03

Sl.No.	Name of Bank	Account Number	2020-21/Taka	2019-20/Taka
	<b>Industrial :</b>			
1	Agrani Bank Limited, Balutupa, Cumilla	,200007112250	2,815,754	6,833,428
2	Social Islami Bank Limited, Cumilla	,351360000068	30,737,579	19,430,270
3	Rupali Bank Limited. Cantonment, Cumilla	,2220024000003	12,532,560	13,325,131
4	Rupali Bank Limited, Rajgong, Cumilla	,2212024000006	9,698	-
5	Rupali Bank Limited, Monohorpur, Cumilla	,2204024001405	3,720,637	1,594,602
6	Jamuna Bank Limited. Cumilla	,0038-0320000795	3,406,848	2,326,740
7	Mercantile Bank Limited. Cumilla.	,113913100000103	-	1,387,694
8	Prime Bank Limited, Chauddagram	,2185312006639	5,016,007	13,023,190
9	BASIC Bank Limited. Cumilla	,1716-01-0000313	-	3,988,847
10	Daka bank Limited, Cumilla	,71150000000166	3,321,299	3,972,048
11	First Security Islami Bank Limited, Cumilla	,0150-13100000641	1,557,303	28,549
12	Arab Bangladesh Bank Limited, Cumilla	,4131-773116-430	15,385,832	9,871,733
13	The CITY Bank Limited, Cumilla	,3102163469001	687	207,122
14	Dutch Bangla Bank Limited, Cumilla	,1411200000314	55,999,344	52,896,273
15	One Bank Limited, Cumilla	,445400262006	865,090	-
16	Primier Bank Limited, Cumilla	,13713100000005	3,087,577	3,368
17	Pubali Bank Limited. Miabazar. Cumilla	,1422102000090	907,830	890,587
18	Trust Bank Limited, Cononment .Cumilla	0005-0320000749	15,457,192	18,064,676
19	Trust Bank Limited, Cumilla	0047-0320000043	6,468	6,346
20	NCC Bank Limited, Cumilla	0054-0325000124	14,036,576	6,493,694
21	AL Arafa Islami Bank Limited, Cumilla	,291220001863	7,427,415	16,009,288
22	Exim bank Limited, Cumilla	280344	76,300,868	46,464,023
23	Mutual trust bank Limited, Cumilla	0052-0320000091	5,437,906	5,399,402
24	Prime Bank Limited, Cumilla	,2228316000744	13,756,695	1,761,179
25	Jumuna Bank Limited. Shuagonj, Cumilla	0098-0320000060	26,753,321	18,580,439
26	IFIC Bank Limited, Miahbazar, Cumilla	,2214076560041	641	45,856
27	IFIC Bank Limited, Cumilla.	,2035013771041	554,116	995,264
28	Padma Bank Limited, Bibirbazer, Cumilla	,113000238851	120,005	362,815
29	NCC Bank Limited. Highway Branch. Cumilla	0110-3115000028	47,358,742	23,413,277
30	Shahjalal Islami Bank Limited. Cumilla	,300513100001174	3,747,216	1,046,830
31	Agrani Bank Limited, Laksham, Cumilla	,200001442094	4,521,116	3,034,651
32	Agrani Bank Limited, Nosratpur, Laksham	,200007044279	71,555,892	15,976,540
33	The City Bank Limited, Doulatgonj, Laksham	,3102345049001	6,860	5,077,419
34	One Bank Limited. Laksham	,365321291009	749,659	1,726,459
35	Jamuna Bank Limited. Laksham	0040-0320001156	9,804,372	4,374,361
36	IFIC Bank Limited, Companigong, Cumilla	,2148407276041	25,341,356	34,490,894
37	Janata Bank Limited, Chandina	,100029527916	42,004,107	28,000,638
38	Social Islami Bank Limited, Debidwar	,941360000061	23,578,532	33,590,814
39	Padma Bank Limited. Kachua	,113000028372	8,143,918	7,839,555
40	NCC Bank Limited, Kachua,	0076-0325000128	4,436	144,330
41	Agrani Bank Limited. Daudkhandi	,200002161084	52,734,031	14,264,314
42	NCC Bank Limited. Gouripur	0067-0315000068	15,629,977	23,633,434
43	Social Islami Bank Limited, Illiotgonj	,281360000192	1,273,497	21,346,510
44	Bangladesh Krishi Bank Limited Daudkhandi	2322-0320000205	10,282,453	149,331
45	Agrani Bank Limited, Chowmuhani	,200000675778	33,198,679	11,670,024
46	AB Bank Limited, Majjdee, Noakhali	4136-202467-430	6,528,912	28,282,414
47	IFIC Bank Limited. Chowmuhani	,2050322976041	29,647,075	39,511,384
48	One Bank Limited. Chowmuhani	,155122700013	21,830,621	12,533,414
49	NCC Bank, Limited, Chowmuhani	0051-0320000467	1,003,395	11,287,904
50	United Commercial Bank Limited, Chowmuhani	,193301000000252	21,362,419	12,026,343
51	Uttara Bank Limited, Majjdee	,68714100004130	3,065,784	8,876
52	One Bank Limited., Majjdee	,385342704001	204,339	4,140
53	United Commercial Bank Limited, Majjdee	,572301000000082	62,222	61,129
54	National Bank Limited. Majjdee	,1105002042562	43,712	370,088
55	The City Bank Limited, Feni	,3102255923001	67,920	67,304
56	National Bank Limited. Feni	,1011001030441	20,642,939	1,758,415
57	South Est Bank Limited. Feni	0026-13100000512	22,309,850	29,111,039
58	National Bank Limited, Dagonbhuyan	,1029000753612	23,943,283	4,237,497
59	Jamuna Bank Limited, Feni	0049-0320000498	51,238,017	24,497,529
60	Social Islami Bank Limited, Feni.	,691360000298	1,344,257	3,607,280
61	Mutual Trust Bank Limited. Feni	0039-0320000561	3,790,971	2,937,996
62	Shahjalal Islami Bank Limited. Feni	3016-13100000027	8,135,784	31,644





Sl.No.	Name of Bank	Account Number	2020-21/Taka	2019-20/Taka
63	Rupali Bank Limited, Laxmipur	,2477024000040	12,463,944	3,334,361
64	One Bank Limited, Chandragonj, Laxmipur	,165141310048	13,043,843	7,814,873
65	Agrani Bank Limited. Station Road, Chandpur	,200001891473	9,357,096	34,202
66	Social Islami Bank Limited, Hajigonj	,571360000082	30,587,188	58,598
67	Social Islami Bank Limited, Chandpur	,371360000438	-	20,031,642
68	Agrani Bank Limited, Hajigonj, Chandpur	,200001860248	58,801	11,084
69	NCC Bank Limited, Hajigonj, Chandpur	0046-0320000188	843	15,655
70	Jamuna Bank Limited, Hajigonj, Chandpur	0104-0320000712	12,376,977	48,199,349
71	United Commercial Bank Limited, Brahmanbaria	,46130100000157	4,386,587	20,603,121
72	IFIC Bank Limited, Brahmanbaria	,2034384483041	3,294,650	2,582,427
73	Janata Bank Limited, Main Branch, Brahmanbaria	,100002929125	526,540	192,488
74	Janata Bank Limited, Niazpark, Brahmanbaria	,100036808700	35,885,306	9,249,962
75	AB Bank Limited, Brahmanbaria	4134-786386-430	24,635,688	295,240,085
76	NCC Bank Limited, Brahmanbaria	0097-0315000053	40,329,186	22,642,147
77	Modomati Bank Limited, Ashugonj	,112513500000003	1,769,501	571,473
78	Pubali Bank Limited, Zilla Parishod, Cumilla	,2462102000634	9,137	10,513
79	SBAC Bank Limited, Cumilla	00,74130000070	-	112,145
80	Meghna Bank Limited. Cumilla	13500000009	4,677,272	4,536,457
81	Shahjalal Islami Bank Limited, Cant. Cumilla	13100000004	45,534,322	23,895,036
82	Mutual Trust Bank Limited, Laksham	0,320000568	20,929,967	15,054,988
83	Dutch Bangla Bank Limited. Ashugong	,2521200000225	10,349,326	10,136,003
84	Basic Bank Ltd., Cumilla, Online	1716-01-0000467	8,053,832	-
85	SBAC Bank Limited, Cant, Online	24130000230	2,767,406	337,125
86	National Bank Ltd., Cumilla, Online	1009003564702	6,303,197	7,044,905
87	Modomati Bank Limited, Ashugonj , online	135000000006	37,476,868	-
88	Mercantile Bank limited, Cumilla, Online	113913100000103	8,248,703	-
89	Agrani Bank Limited, Cumilla, Online	200014000375	16,597	-
90	FSIBL Bank Limited, Cumilla, Online	131000000897	1,557,303	-
91	UCBL, Cumilla, Online	29130100000115	5	-
	<b>Sub-total</b>		<b>1,199,011,679</b>	<b>1,135,784,981</b>
	<b>Commercial :</b>			
92	Agrani Bank Limited, Paduar Bazar. Cumilla	,200003349727	167,170	6,924,573
93	Agrani Bank Limited, Balutupa, Cumilla	,200007112248	8,254,525	4,806,872
94	Agrani Bank Limited, Housing State , Cumilla	,200005261162	2,743,604	1,694,744
95	Agrani Bank Limited, Tomsom Bridge, Cumilla	,200004463671	97,720	3,106,684
96	Social Islami Bank Limited, Cumilla	,351360000051	6,810,656	1,412,047
97	Rupali Bank Limited. Cantonment. Cumilla	,2220024000002	4,854,070	607,358
98	Rupali Bank Limited. Gangchar. Cumilla	,2410024001402	75,995	341,411
99	Rupali Bank Limited, Rajgong, Cumilla	,2212024000005	1,037,021	-
100	Rupali Bank Limited, Monohorpur, Cumilla	,2204024001404	8,219,723	237,914
101	Sonali Bank Limited, Corporate Branch, Cumilla.	,130936000324	836,424	286,831
102	Sonali Bank Limited, Court Building. Cumilla	,1311240000264	34,354	33,937
103	Sonali Bank Limited. Kortbari, Cumilla	,1319336000025	2,329,992	4,805,908
104	Sonali Bank Limited. Station Road. Cumilla	,1329236000031	5,929,443	1,275,717
105	Jamuna Bank Limited. Cumilla	0038-0320000062	3,165,819	1,225,780
106	Mercantile Bank Limited. Cumilla.	,113913112552083	2,207,748	336,440
107	Prime Bank Limited, Chauddagram,	,2185318007078	1,913,216	3,104,275
108	BASIC Bank Limited. Cumilla	1716-01-0000308	-	830,392
109	Daka bank Limited, Cumilla	,7115000000154	1,150,724	194,159
110	First Security Islami Bank Limited, Cumilla	0150-13100000397	-	549,738
111	Arab Bangladesh Bank Limited, Cumilla	4131-773115-430	516,167	2,346,006
112	The CITY Bank Limited, Cumilla	,3102163468001	289,129	351,839
113	Dutch Bangla Bank Limited, Cumilla	,1411200000333	203,308	2,152
114	Bangladesh Krishi Bank Ltd., Miarbazar, Cumilla	3200000039	51,442	50,858
115	One Bank Limited, Cumilla	,445400261018	3,198,148	2,931,580
116	Primier Bank Limited, Cumilla	,13713100000006	1,524,004	1,572,823
117	Pubali Bank Limited. Miarbazar. Cumilla	,1422102000085	576,184	3,517,771
118	Pubali Bank Limited. Zilla parishad, Cumilla	,2462102000626	199,802	303,416
119	Janata Bank Limited, Alkara, Cumilla	,100076657437	34,654	382,468
120	Janata Bank Limited, Chauddagram, Cumilla	,100029480928	8,019,372	4,968,403
121	Trust Bank Limited, Contonment .Cumilla	0005-0320000730	551,927	2,309,186
122	Trust Bank Limited, Cumilla	0047-0320000034	142,566	208,474
123	Janata Bank Limited, Bayek, Cumilla	,100068437983	236,459	1,213,301
124	NCC Bank Limited, Cumilla	0054-0325000071	4,761,633	752,524
125	Mutual Trust Bank Limited, Cumilla	0052-0320000162	747,351	1,982,541
126	Prime Bank Limited, Cumilla	,2228311001069	3,793,800	1,397,090
127	Bangladesh Commerce Bank Limited, Cumilla	,2632000075	8,545	47,282
128	First Security Islami Bank Limited, Dourkora,	,2461310000014	572	299,410





Sl.No.	Name of Bank	Account Number	2020-21/Taka	2019-20/Taka
129	Jumuna Bank Limited. Shuagonj	0098-0320000051	1,352,222	210,130
130	IFIC Bank Limited, Miahbazar, Cumilla.	,2214076559041	57,255	1,932,419
131	IFIC.bank Limited. Cumilla.	,2035013768041	73,761	160,007
132	Padma Bank Limited. Bibirbazar, Cumilla	,113000238850	63,275	429,631
133	Shahjalal Islami Bank Limited. Cumilla	,300513100001173	2,917,047	1,038,880
134	Agrani Bank Limited, Laksham, Cumilla	,200001442091	6,289,291	10,835,524
135	Agrani Bank Limited, Nosratpur, Laksham,	,200007044268	8,506,049	5,232,000
136	The City Bank Limited,Doulatgonj, Laksham	,3102345004001	122	1,215
137	One Bank Limited. Laksham	,365321290002	6,552,668	7,732,409
138	Rupali Bank Limited. Bagmara, Laksham	,2238024000021	3,509,182	1,887,652
139	Sonali Bank Limited, Barura	,1303240000144	812,547	129,045
140	Jamuna Bank Limited. Laksham	0040-0320001183	10,338,917	1,954,989
141	Jamuna Bank Limited, Barura, Cumilla	0073-0320000185	6,274,759	282,187
142	Agrani Bank Limited, Jahapur	,200007033451	452,841	191,034
143	IFIC Bank Limited. Companigong. Cumilla	,2148278168041	10,907,364	5,756,503
144	Janata Bank Limited. Debiddar	,100029815962	1,755,981	381,236
145	Sonali Bank Limited, Muradnagor	,1320004000087	4,767,610	621,884
146	Janata Bank Limited, Chandina	,100030801061	13,664,094	12,074,466
147	Social Islami Bank Limited. Kachua, Chandpur	,461360000067	95,597	262,247
148	NCC Bank Limited, Kachua	0076-0325000137	35,809	116,127
149	Agrani Bank Limited. Daudkhandi	,200002160962	841,912	375,783
150	Janata Bank Limited. Batakandi	,100056217791	4,372,737	4,248,019
151	Janata Bank Limited. Gouripur	,100056134586	118,894	2,334,175
152	Janata Bank Limited. Homna	,100029458400	471,601	774,575
153	NCC Bank Limited. Gouripur	0067-0315000040	643,827	1,509,293
154	Social Islami Bank Limited, Illiotgonj	,281360000026	919,272	1,909,759
155	Jamuna Bank Limited. Gouripur	0076-0320000271	141,014	2,198,695
156	Social Islami Bank Limited, Homna	,781360000344	715,199	489,725
157	Bangladesh Krishi Bank Limited, Daudkhandi	2322-0320000198	465,140	176,685
158	Janata Bank Limited. Kachua	,100022360978	361,530	115,371
159	Agrani Bank Limited, Chõwmuhani	,200000675775	1,565,898	2,688,743
160	AB Bank Limited, Majjdee, Noakhali	4136-202466-430	1,694,677	3,135,282
161	IFIC Bank Limited. Chowmuhani	,2050322975041	14,534,711	7,034,580
162	One Bank Limited. Chowmuhani	,155122700005	2,316,344	616,745
163	NCC Bank Limited, Chowmuhani	0051-0320000458	1,243,535	2,164,333
164	Southeast Bank Limited, Chowmuhani	,4013100001298	5,761,558	3,040,369
165	Social Islami Bank Limited. Chowmuhani	,291360000485	11,678,198	5,540,542
166	United Commercial Bank Limited,Chowmuhani	,193301000000241	175,804	678,080
167	Uttara Bank Limited, Majjdee	,68714100004124	3,065,784	3,043,780
168	One Bank Limited, Majjdee	,385342704036	826,750	432,490
169	United Commercial Bank Limited, Majjdee	,572301000000311	617,110	1,347,494
170	Agrani Bank Limited. Chatkhil	,200005265562	2,071,965	1,865,874
171	Bank Asia Limited, Chatkhil	,26360000006	792,484	367,596
172	Agrani Bank Limited, Senbag	,200005484942	1,394,153	817,732
173	EXIM Bank Limited, Sonaimuri	,813100057167	4,519,922	2,158,391
174	Social Islami Bank Limited, Jamidarhat	,1171360000033	4,717,638	2,246,773
175	National Bank Limited, Majjdee	,1105002042566	408,537	761,736
176	The City Bank Limited, Feni	,3102255924001	382	378
177	Rupali Bank Limited, Islampur. Feni	,2592024000018	4,164,007	4,255,352
178	Janata Bank Limited, Mohipal, Feni	,100024270909	1,084,688	692,051
179	Janata Bank Limited, College Road, Feni	,100030766070	970,641	102,807
180	Janata Bank Limited, Main Branch, Feni	,100004132356	823,051	353,289
181	South East Bank Limited. Feni	0026-13100000511	495,781	336,947
182	AB Bank Limited. Feni	4137-770793-430	46,965	425,233
183	Janata Bank Limited, Daganbhuiya, Feni	,100032106107	377,586	574,357
184	One Bank Limited., Dagonbhuyan, Feni	,240204033013	4,419,177	5,746,792
185	Agrani Bank Limited, Bashurhat, Feni	,200003781458	3,151,454	581,976
186	AL Arafa Islami Bank Limited, Bashurhat	,781220000043	6,304,248	916,836
187	Janata Bank Limited, Chagolnaiya, Feni	,100031163638	482,823	1,004,028
188	Janata Bank Limited, Parshuram, Feni	,100023522106	268,083	243,124
189	Janata Bank Limited, Fulgazi, Feni	,100068102841	1,611,242	472,547
190	Jamuna Bank Limited, Feni	0049-0320000881	1,543,484	1,300,573
191	United Commercial Bank Limited, Feni	,731301000000028	-	3,387,775
192	Social Islami Bank Limited, Feni	,691360000309	1,379,028	560,397
193	Bank Asia Limited, Feni	,73360000051	5,397,886	2,024,099
194	Mutual Trust Bank Limited. Feni	0039-0320000427	1,788,482	2,001,391
195	Shahjalal Islami Bank Limited. Feni	3016-13100000026	217,450	202,103
196	NRB Bank Limited. Feni	,113000177130	375,623	94,183





Sl.No.	Name of Bank	Account Number	2020-21/Taka	2019-20/Taka
197	Rupali Bank Limited, Laxmipur	,2477024000039	20,437	598,992
198	United Commercial Bank Limited, Laxmipur	,43230100000196	-	608,514
199	One Bank Limited, Chandragonj, Laxmipur	,165141310021	18,932	343,555
200	Agrani Bank Limited, Station Road, Chandpur	,200001891465	3,280,664	1,484,038
201	Agrani Bank Limited, Notun Bazar, Chandpur	,200001550011	335,337	498,529
202	Agrani Bank Limited, Sreeramdi, Chandpur	,200002287364	4,147,202	1,687,703
203	Rupali Bank Limited, Nazirpara, Chandpur	,2352024000013	1,412,628	473,204
204	Agrani Bank Limited, Matlob, Chandpur	,200003579911	5,104,802	2,388,163
205	Agrani Bank Limited, Baburhat, Chandpur	,200004267780	3,922,511	1,188,235
206	Social Islami Bank Limited, Hazigong, Chandpur	,571360000071	1,066,251	386,376
207	Social Islami Bank Limited, Chandpur	,371360000427	-	376,912
208	BASIC Bank Limited, Chandpur	3816-01-0000155	236,057	280,178
209	Agrani Bank Limited, Hajigonj, Chandpur	,200001860197	1,877,461	1,392,869
210	Marcantile Bank Limited, Chandpur	,119713117866232	-	354,502
211	Padma Bank Limited, Chandpur	,113000099526	296,744	2,690,678
212	Jamuna Bank Limited, Hajigong, Chandpur	0104-0320000703	4,944,293	5,919,496
213	United Commercial Bank Limited, Brahmanbaria	,46130100000124	2,907,502	2,998,208
214	IFIC Bank Limited, Brahmanbaria	,203384474041	3,680,143	1,672,207
215	Janata Bank Limited, Main Branch, Brahmanbaria	,100002929079	790,162	125,506
216	Janata Bank Limited, Sarail, Brahmanbaria	,100056800586	102,114	5,554,298
217	Janata Bank Limited, Ashugonj	,100052351051	3,043,703	2,361,039
218	Janata Bank Limited, Niazpark, Brahmanbaria	,100036808475	1,286,966	366,155
219	AB Bank Limited, Ashugonj	4135-791640-430	3,036,019	2,181,703
220	NCC Bank Limited, Brahmanbaria	0097-0315000044	658,140	849,223
221	Dutch Bangla Bank Limited, Ashugonj	,2521200000134	362,386	33,536
222	Modomati Bank Limited, Ashugonj	,112513500000002	508,141	232,403
223	Agrani Bank Limited, Laxmipur	377	1,159,600	391,818
224	Jamuna Bank Limited, Barura, Cumilla	185	812,547	282,187
225	Padma Bank Limited, Chandpur	526	296,744	2,690,678
226	NCC Bank Limited, Hajigonj	179	2,150,764	317,052
227	SBAC Bank Limited, Cumilla	00,74130000061	-	373,805
228	Meghna Bank Limited, Cumilla	13500000008	800,636	504,277
229	Shahjalal Islami Bank Limited, Cant. Cumilla	13100000003	1,034,037	690,791
230	Mutual Trust Bank Limited, Laksham	0,320000559	1,770,011	1,134,151
231	NCC Bank Limited, Porshuram, Feni	0,315000022	459,494	87,691
232	SBAC Bank Limited, Cumilla, Online	24130000249	450,706	2,908,684
233	Social Islami Bank Ltd, Cumilla, Online	351360000469	6,906	223,796
234	Modomati Bank Limited, Ashugonj, On line	112513500000007	6,420,282	-
235	Mercantile Bank Ltd, Cumilla, Online	113913100000104	2,207,748	-
236	National Bank Ltd, Cumilla, Online	1009003564711	726,626	-
237	Basic Bank Ltd, Cumilla, Online	1716010000451	36,775	-
238	Agrani Bank Limited, Cumilla, Online	200014000473	4,544,171	-
239	FSIBL, Cumilla, Online	15013100000898	1,264,494	-
240	UCBL, Cumilla, Online	29130100000126	51,386	-
241	AL Arafa Islami Bank Limited, Cumilla	21220002537	230,809	-
242	AL Arafa Islami Bank Limited, Brahmanbaria	641220001443	533,501	-
243	AL Arafa Islami Bank Limited, Hagigong	821220000501	31,455	-
244	AL Arafa Islami Bank Limited, Feni	461220001952	826,180	-
245	AL Arafa Islami Bank Limited, Laksham	1771220000528	216,167	-
246	AL Arafa Islami Bank Limited, Laxmipur	1321220000629	371,031	-
	<b>Sub-total</b>		<b>323,888,595</b>	<b>231,641,496</b>
	<b>Domestic :</b>			
247	Uttara Bank Limited, BGSL Branch, Cumilla	,33114100004120	18,351,482	3,797,119
248	Agrani Bank Limited, Paduar Bazar, Cumilla	,200003349706	266,786	31,488,646
249	Agrani Bank Limited, Balutupa, Cumilla	,200007112247	31,251,609	19,945,468
250	Agrani Bank Limited, Housing State, Cumilla	,200005261146	12,477,568	15,840,777
251	Agrani Bank Limited, Tomsom Bridge, Cumilla	,200004463677	28,923,005	52,159,443
252	Social Islami Bank Limited, Cumilla	,351360000016	6,721,317	7,239,897
253	Rupali Bank Limited, Cantonment, Cumilla	,2220024000001	12,237,030	10,798,465
254	Rupali Bank Limited, Gangchar, Cumilla	,2410024001401	1,365,159	6,172,424
255	Rupali Bank Limited, Rajgong, Cumilla	,2212024000004	13,073,325	-
256	Rupali Bank Limited, Monohorpur, Cumilla	,2204024001403	18,870,560	5,325,761
257	Sonali Bank Limited, Corporate Branch, Cumilla	,130936000159	4,374,539	4,382,894
258	Sonali Bank Limited, Court Building, Cumilla	,1311240000259	14,190,741	8,626,532
259	Sonali Bank Limited, kortbari, Cumilla	,1319336000017	64,379,854	26,900,670
260	Sonali Bank Limited, Station Road, Cumilla	,1329236000023	67,574,621	22,549,241
261	Jamuna Bank Limited, Cumilla	0038-0320000053	8,752,016	9,349,063
262	Mercantile Bank Limited, Cumilla	,113913112552075	-	6,880,814





Sl.No.	Name of Bank	Account Number	2020-21/Taka	2019-20/Taka
263	Prime Bank Limited, Chauddagam,	,2185311004635	4,293,729	9,186,046
264	BASIC Bank Limited, Cumilla	1716-01-0000291	-	367,486
265	Dhaka Bank Limited, Cumilla	,71150000000142	4,767,851	2,335,030
266	First Security Islami Bank Limited, Cumilla	0150-13100000380	-	2,293,272
267	Arab Bangladesh Bank Limited, Cumilla	4131-773114-430	2,950,689	10,771,978
268	The CITY Bank Limited, Cumilla	,3102163467001	1,258,427	3,346,524
269	Dutch Bangla Bank Limited, Cumilla	,1411200000321	3,104,376	151,847
270	Bangladesh Krishi Bank Limited, Miabazar	STD-2	4,106,785	1,670,803
271	One Bank Limited, Cumilla	,445400260003	1,297,706	4,834,808
272	Primier Bank Limited, Cumilla	,13713100000007	5,921,827	13,225,085
273	Pubali Bank Limited, Miabazar, Cumilla	,1422102000070	1,105,480	4,964,061
274	pubali Bank Limited, Zilla parishad, Cumilla	,2462102000617	1,458,926	1,951,265
275	Janata Bank Limited, Alkara, Cumilla	,100076657330	8,514,633	6,127,075
276	Janata Bank Limited, Chauddagam, Cumilla	,100029480839	20,806,273	20,732,199
277	Janata Bank Limited, Payerkhola, Cumilla	,100059517273	976,437	7,848,914
278	Trust Bank Limited, Contonment, Cumilla	0005-0320000721	924,272	1,815,109
279	Trust Bank Limited, Cumilla	0047-0320000025	1,512,616	842,930
280	Janata Bank Limited, Bayek, Cumilla	,100068437878	2,501,212	4,132,287
281	NCC Bank Limited, Cumilla	0054-0325000062	25,118,573	7,525,084
282	Janata Bank Limited, Shuagonj, Cumilla	,100067049181	6,614,213	3,355,505
283	Agrani Bank Limited, Medical collage, Cumilla	,200003225715	2,350,863	1,648,146
284	Rupali Bank Limited, Chowara bajar, Cumilla	,2311024000010	2,088,244	3,201,220
285	Sonali Bank Limited, Wapda Branch, Cumilla	,1331803000033	6,940,746	7,005,551
286	Pubali Bank Limited, Victoria Collage, Cumilla	,358102000240	12,421,511	7,861,093
287	Mutual Trust Bank Limited, Cumilla	0052-0320000082	6,992,905	7,525,084
288	Prime Bank Limited, Cumilla	,2228318000841	9,008,550	7,835,470
289	Bangladesh Commerce Bank Limited, Cumilla	,2632000074	295,947	512,487
290	First Security Islami Bank Limited, Dourkora	,24613100000015	64,159	741,732
291	Jumuna Bank Limited, Shuagonj, Cumilla	0098-0320000042	1,212,441	156,056
292	Mutual Trust Bank Limited, Dourkora	,420320000100	303,921	13,575,930
293	IFIC Bank Limited, Miahbazar, Cumilla	,2214076557041	521,686	4,327,659
294	South Bangla Agriculture Bank Limited, Cantonment	,24130000098	-	33,784,041
295	IFIC Bank Limited, Cumilla.	,2035013767041	258,041	619,665
296	Padma Bank Limited, Bibirbazar, Cumilla	,113000238848	425,291	950,312
297	NCC Bank Limited, Highway Branch, Cumilla	0110-3115000019	478,937	1,204,347
298	Shahjalal Islami Bank Limited, Cumilla	,300513100001172	34,026,144	8,479,439
299	Agrani Bank Limited, Laksham, Cumilla	,200001442088	18,509,531	11,989,322
300	Agrani Bank Limited, Nasaratpur, Laksham	,200007044265	35,480,794	9,865,916
301	The City Bank Limited, Doulatgonj, Laksham	,3102345003001	219	123,093
302	One Bank Limited, Laksham	,365321289004	27,645,749	18,546,829
303	Rupali Bank Limited, Bagmara, Laksham	,2238024000020	6,934,133	1,887,652
304	Sonali Bank Limited, Barura	,1303240000121	18,875,710	2,664,395
305	Jamuna Bank Limited, Laksham	0040-0320001174	10,221,469	4,238,057
306	Jamuna Bank Limited, Barura, Cumilla	0073-0320000194	33,296,195	4,556,707
307	Union Bank Limited, Lalmai, Cumilla	,221210000132	16,106,376	6,281,188
308	Agrani Bank Limited, Jahapur	,200007033426	22,328,229	3,456,415
309	IFIC Bank Limited, Companigonj, Cumilla	,2148228984041	13,278,790	2,278,015
310	Janata Bank Limited, Debiddar	,100030330239	62,436,948	22,695,096
311	Sonali Bank Limited, Muradnagor	,1320004000076	13,271,907	9,237,881
312	Agrani Bank Limited, Chandina	,200004020440	7,277,488	14,458,388
313	Janata Bank Limited, Chandina	,100030800944	34,058,611	39,203,844
314	Social Islami Bank Limited, Debiddar	,941360000059	7,285,674	9,337,565
315	Rupali Bank Limited, Companigong, Cumilla	,5728024000002	6,714,816	7,167,421
316	Padma Bank Limited, Kachua, Chandpur	,113000028371	13,051,880	14,928,766
317	Social Islami Bank Limited, Kachua, Chandpur	,461360000056	730,601	4,305,825
318	NCC Bank Limited, Kachua	0076-0325000119	540,483	2,498,985
319	Agrani Bank Limited, Daudkhandi	,200002160947	10,971,098	6,370,619
320	Janata Bank Limited, Batakandi	,100056217694	22,762,728	12,218,630
321	Janata Bank Limited, Gouripur	,100056134497	4,830,219	22,596,567
322	Janata Bank Limited, Homna	,100029458094	1,470,320	3,134,759
323	NCC Bank Limited, Gouripur	0067-0315000031	5,791,449	11,313,971
324	Social Islami Bank Limited, Iliotgonj	,281360000011	1,859,988	13,108,363
325	Jamuna Bank Limited, Gouripur	0076-0320000262	3,187,240	11,963,152
326	Social Islami Bank Limited, Homna	,781360000333	5,426,595	5,097,526
327	Sonali Bank Limited, Bancharampur	,1403110000017	3,684,455	6,481,329
328	Bangladesh Krishi Bank Limited, Daudkhandi	2322-0320000189	10,282,453	4,330,820
329	Janata Bank Limited, Kachua	,100022360897	2,516,802	828,357
330	Agrani Bank Limited, Chowmuhani	,200000675776	2,681,145	1,625,750





Sl.No.	Name of Bank	Account Number	2020-21/Taka	2019-20/Taka
331	AB Bank Limited, Chowmuhani	4136-202465-430	3,766,256	6,169,699
332	IFIC Bank Limited, Chowmuhani	,2050322974041	15,131,250	4,470,825
333	One Bank Limited, Chowmuhani	,155122700021	6,715,434	5,113,545
334	NCC Bank Limited, Chowmuhani	0051-0320000449	2,658,506	4,899,572
335	Southeast Bank Limited, Chowmuhani	,4013100001281	6,071,106	3,058,674
336	Social Islami Bank Limited, Chowmuhani	,291360000474	21,354,462	22,671,091
337	United Commercial Bank Limited, Chowmuhani	,193301000000230	2,250,340	3,757,044
338	Uttara Bank Limited, Maijdee	,68714100004123	15,481,864	17,481,257
339	One Bank Limited., Maijdee	,385342704028	50,218,606	10,110,841
340	United Commercial Bank Limited, Maijdee	,572301000000300	13,239,821	11,572,586
341	Agrani Bank Limited. Chatkhil, Noakhali	,200005265551	6,617,547	5,875,985
342	Bank Asia Limited, Chatkhil, Noakhali	,2636000004	5,640,842	2,722,534
343	Agrani Bank Limited, Senbag, Maijdee	,200005484938	11,054,003	6,043,555
344	EXIM Bank Limited, Sonaimuri	,813100057159	11,435,952	4,233,546
345	United Commercial Bank Limited, Sonaimuri	,144130100000010	3,031,297	1,502,836
346	Social Islami Bank Limited, Jumidarhat	,1171360000022	14,888,602	13,634,125
347	National Bank Limited. Maijdee	,1105002042569	2,279,279	4,663,860
348	The City Bank Limited, Feni	,3102255922001	4,015,814	312,018
349	Rupali Bank Limited, Islampur. Feni	,2592024000016	8,582,111	8,604,384
350	Janata Bank Limited, Mohipal, Feni	,100024270852	8,493,574	4,518,379
351	Janata Bank Limited, College Road, Feni	,100030765901	15,012,717	4,981,267
352	Janata Bank Limited, Main Branch, Feni	,100004132399	22,726,251	5,911,029
353	South East Bank Limited, Feni	0026-13100000484	2,366,609	4,835,482
354	AB Bank Limited, Feni	4137-770792-430	3,943,095	8,457,229
355	Janata Bank Limited, Daganbhuiya, Feni	,100032105810	10,341,418	9,674,043
356	One Bank Limited., Dagonbhuyan, Feni	,240204033005	21,014,760	3,550,972
357	Agrani Bank Limited, Bashurhat, Feni	,200003781452	43,789,295	11,426,165
358	Al Arafa Islami Bank Limited, Bashurhat, Feni	,781220000034	20,185,377	9,279,724
359	Janata Bank Limited, Chagolnaiya, Feni	,100031163352	15,392,018	1,004,028
360	Janata Bank Limited, Parshuram, Feni	,100023429696	11,960,280	4,392,455
361	Janata Bank Limited, Fulgazi, Feni	,100068102744	15,983,889	5,449,161
362	Jamuna Bank Limited, Feni	0049-0320000505	9,571,004	7,789,966
363	United Commercial Bank Limited, Feni	,73130100000019	-	5,240,445
364	Social Islami Bank Limited, Feni	,691360000232	17,418,161	14,269,780
365	One Bank Limited, Feni	,283000000165	13,428,755	3,776,781
366	Bank Asia Limited, Feni	,73360000050	5,437,433	14,345,892
367	Mutual Trust Bank Limited. Feni	0039-0320000418	13,571,794	9,470,088
368	Shahjalal Islami Bank Limited. Feni	3016-13100000025	502,322	1,065,509
369	NRB Bank Limited, Feni	,113000177128	6,474,838	4,008,638
370	Rupali Bank Limited, Laxmipur	,2477024000038	3,368,219	9,569,126
371	United Commercial Bank Limited, Laxmipur	,432301000000048	-	8,323,576
372	Agrani Bank Limited, Laxmipur	,200001275380	5,875,905	5,054,143
373	One Bank Limited, Chandragonj Laxmipur	,165141310013	3,365,929	2,747,973
374	Agrani Bank Limited. Station Road, Chandpur	,200001891461	23,583,168	7,676,063
375	Agrani Bank Limited, Notun Bazar, Chandpur	,200001550008	5,381,226	3,410,521
376	Agrani Bank Limited, Sreeramdi, Chandpur	,200002287361	21,645,978	8,493,112
377	United Commercial Bank Limited, Chandpur	,361301000000023	9,811,141	5,695,470
378	Rupali Bank Limited. Nazirpara, Chandpur	,2352024000015	86,489,084	9,522,275
379	Agrani Bank Limited, Matlob, Chandpur	,200003579896	32,084,666	16,371,053
380	Agrani Bank Limited, Baburhat, Chandpur	,200004267728	27,596,860	21,036,537
381	Social Islami Bank Limited, Hazigong, Chandpur	,571360000036	5,656,152	8,258,752
382	Social Islami Bank Limited, Chandpur	,3713600000416	-	11,422,926
383	BASIC Bank Limited., Chandpur	3816-01-0000161	3,443,118	3,852,964
384	Agrani Bank Limited, Hajigonj, Chandpur	,200001860194	15,759,542	9,873,931
385	First Security Islami Bank Limited. Chandpur	0241-13100000002	-	5,002,591
386	Marcantile Bank Limited., Chandpur	,119713117865597	-	3,623,213
387	Padma Bank Limited, Chandpur	,113000099525	15,608,220	10,051,708
388	NCC Bank Limited, Hajigonj, Chandpur	0046-0320000160	10,948,642	12,206,808
389	Jamuna Bank Limited, Hajigonj	0104-0320000696	16,652,914	14,484,319
390	United Commercial Bank Limited, Brahmanbaria	,461301000000146	19,161,717	29,238,783
391	IFIC Bank Limited, Brahmanbaria	,2034384350041	8,682,778	14,687,755
392	Janata Bank Limited, Brahmanbaria	,100032704063	8,393,180	7,890,366
393	Janata Bank Limited , Main Branch, Brahmanbaria	,100002929036	17,366,945	4,490,039
394	Janata Bank Limited, Sarail, Brahmanbaria	,100056800551	15,917,888	4,053,148
395	Janata Bank Limited, Ashugonj	,100052351248	23,273,402	2,582,503
396	Janata Bank Limited, Niazpark, Brahmanbaria	,100036808386	13,067,129	5,737,778
397	AB Bank Limited, Ashugonj	4135-791639-430	8,653,059	12,682,387
398	NCC Bank Limited, Brahmanbaria	0097-0315000035	2,708,674	718,786





Sl.No.	Name of Bank	Account Number	2020-21/Taka	2019-20/Taka
399	Dutch Bangla Bank Limited, Ashugonj	,252120000148	16,346,259	1,795,230
400	Modomati Bank Limited, Ashugonj	,112513500000001	6,489,739	2,515,406
401	Grameen Phone Limited	-	2,725,680	3,001,585
402	South-East Bank Limited, Cumilla	,5613100000068	-	697,024
403	SBAC Bank Limited,Cumilla	00,74130000052	-	165,869
404	Meghna Bank Limited. Cumilla	13500000007	4,474,388	2,295,998
405	Shahjalal Islami Bank Limited, Cant. Cumilla	13100000002	3,084,984	1,669,016
406	Mutual Trust Bank Limited, Laksham	0,320000540	15,333,516	2,736,465
407	NCC Bank Limited.Porshuram, Feni	0,315000013	3,245,031	1,126,948
408	National Bank Limited, Cumilla (Non-Govt.) Online	1009003564695	3,041,580	138,039
409	First Security Islami Bank,Cumilla(Non-Govt.) Online	15013100000896	6,360,947	10,045
410	Social Islami Bank Ltd., Cumilla (Non-Govt.) Online	351360000482	9,855	703,669
411	Bank Asia, Cumilla (Govt.) Online	7136000074	13,133,413	102,497
412	First Security Islami Bank,Cumilla(Govt.) Online	15013100000895	9,646	245
413	Mercantile Bank Limited, Cumilla,(Non-Govt.) On line	11391310000102	6,465,568	-
414	Mercantile Bank Limited, Cumilla, (Govt.)On line	11391310000101	49,917	-
415	Basic Bank Limited, Cumilla,(Non-Govt.) On line	1716010000446	771,157	-
416	SBAC Bank Limited,Cant, (Non-Govt.) On line	24130000221	4,769,459	-
417	SBAC Bank Limited,Cant, (Govt.) On line	24130000212	3,106,695	-
418	Agrani Bank Limited, Cumilla,(Non-Govt.) On line	0200014000155	26,805,654	-
419	Agrani Bank Limited, Cumilla, (Govt.)On line	200014000050	36,667	-
420	Bank Asia, Cumilla (Non-Govt.) Online	7136000075	1,573	-
421	Social Islami Bank Ltd., Cumilla (Govt.) Online	351360000471	17	-
422	UCBL, Cumilla,(Non-Govt.) On line	291130100000100	6,363,611	-
423	UCBL, Cumilla, (Govt.)On line	291130100000090	41,217	-
424	AL Arafa Islami Bank Limited.Cumilla	291220002526	169,029	-
425	AL Arafa Islami Bank Limited.Brahmanbaria	641220001434	3,817,311	-
426	AL Arafa Islami Bank Limited.Hagigong	821220000499	1,413,942	-
427	AL Arafa Islami Bank Limited.Fani	461220001941	2,003,553	-
428	AL Arafa Islami Bank Limited.Laksham	1771220000517	1,322,371	-
429	AL Arafa Islami Bank Limited.laxmipur	1321220000631	4,506,984	-
430	AL Arafa Islami Bank Limited.Gouripur	113122000055	1,097,788	-
431	AL Arafa Islami Bank Limited.Chowmohoni	281220000883	419,874	-
Sub-total			1,904,902,760	1,273,215,613
Total			3,427,803,034	2,640,642,090
Adjustment to be made after reconciliation of Collection Account			346,271,577	273,199,344
Balance as per Ledger			3,774,074,611	2,913,841,434





**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

**Schedule of Meter Rent**  
**For the year ended 30th June,2021**

Annexure - 04

Sl. No.	Description	2020-2021	2019-2020
		Taka	Taka
1	Power	134,208	1,104,269
2	Captive Power	3,232,900	3,879,143
3	Fertilizer	136,800	136,800
4	Industrial	4,874,347	5,212,653
6	Hotel and restaurant	778,150	1,450,152
7	Small and cottage industries	693,807	977,528
8	Domestic	600,302	643,828
9	CNG-Feed Gas	5,321,265	8,524,640
<b>Total</b>		<b>15,771,779</b>	<b>21,929,014</b>

**Schedule of Demand Charge**  
**For the year ended 30th June,2021**

Annexure - 05

Sl. No.	Description	2020-2021	2019-2020
		Taka	Taka
1	Captive Power	12,431,009	10,959,320
2	Industrial	12,498,268	12,416,862
4	Hotel and restaurant	2,785,052	3,337,358
5	Small and cottage industries	2,348,290	2,475,456
6	Fertilizer	46,722,756	46,722,755
7	Power	292,611,967	298,935,685
8	CNG	21,971,054	22,506,888
<b>Total</b>		<b>391,368,396</b>	<b>397,354,325</b>

**Schedule of surcharge for Late payment**  
**For the year ended 30th June,2021**

Annexure - 06

Sl. No.	Description	2020-2021	2019-2020
		Taka	Taka
1	Power	12,442,857	16,164,846
2	Industrial	7,688,953	4,636,029
4	Hotel and restaurant	8,445,518	5,155,771
5	Small and cottage industries	4,886,832	3,042,007
6	Domestic	43,439,929	27,568,821
7	CNG-Feed Gas	34,000,227	32,351,778
<b>Total</b>		<b>110,904,316</b>	<b>88,919,252</b>



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

Schedule of system gain/(loss) for the year 2020-21

Annexure - 7

SL. No.	Particulars	Quantity in CM	SL. No.	Particulars	Quantity in CM
1	<b>Purchase :</b>			<b>2.2 FERTILIZER :</b>	
	1.1 Sundolpur Gas Field	75,829,518.81		2.2.1 AFCCCL	375,980,919.00
	1.2 Jalalabad Gas Field	750,113,380.92		<b>Sub-total (2.2)</b>	<b>375,980,919.00</b>
	1.3 Hobigonj Gas Field	303,430,879.00		2.3 Captive power	105,666,109.02
	1.4 Fenchugonj Gas Field	66,397,362.09		2.4 Industrial	64,650,249.78
	1.5 Rashidpur Gas Field	263,675,863.45		2.5 Hotel and Restaurant	17,836,566.17
	1.6 Titas L-A Gas Field	118,583,643.20		2.6 Small and cottage industry	15,512,941.04
	1.7 Bibiana Gas Field	496,894,907.30		2.7 Feed Gas for CNG	161,047,238.69
	1.8 Begumgonj Gas Field	61,471,101.29		2.8 Domestic	459,920,462.88
	1.9 Regasified LNG	890,502,160.80		<b>Sub-total (2.3+.....+2.7)</b>	<b>824,633,567.58</b>
	1.10 Bakhrabad Gas Field	68,888,161.82		<b>Total Sales (2)</b>	<b>3,168,414,081.64</b>
<b>Total (1)</b>	<b>3,095,786,978.68</b>				
2	<b>Sales :</b>		3	Unaccounted for gas - Gain (2-1) %	72,627,102.96
	<b>2.1 Power :</b>				
	2.1.1 Dorin 22 MW	42,165,938.73			
	2.1.2 Dorin 11 MW	19,021,486.00			
	2.1.3 Sumit 33 MW	64,518,979.07			
	2.1.4 RPPL 55 MW	55,832,014.00			
	2.1.8 APS 450 MW	254,437,067.00			
	2.1.9 APS 50 MW	49,488,752.00			
	2.1.10 APS 225 MW	340,504,060.00			
	2.1.11 APS 450 MW (South)	375,575,400.00			
	2.1.12 APS 450 MW (North)	400,999,629.00			
	2.1.13 Midland 51 MW	70,254,177.00			
	2.1.14 UNITED 200 MW	35,743,064.00			
	2.1.15 REB (11 & 13.5) MW	43,240,176.71			
	2.1.16 Chandpur 150 MW	216,018,851.55			
	<b>Sub-total (2.1)</b>	<b>1,967,799,595.06</b>			





**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

Statement of Budget Variance for the year ended 30 June, 2021

( Lakh Taka)

Sl. No.	Head of Expenditure	Budgeted Expenditure	Actual Expenditure	Variance
A.	<b>PERSONNEL COSTS :</b>			
	Officer's Salary-Basic	1,550.00	1,265.67	284.33
	Staff Salaries- Basic	1,150.00	868.53	281.47
	Staff Overtime	615.00	567.19	47.81
	Charge Allowance	6.00	3.13	2.87
	Incentive Bonus- Officer	260.00	56.32	203.68
	Incentive Bonus- Staff	192.00	43.16	148.84
	Festival Bonus- Officer	260.00	215.66	44.34
	Festival Bonus- Staff	192.00	145.54	46.46
	Other Honorarium	356.00	314.07	41.93
	Bangla New Year Bonus – Officer	30.00	19.93	10.07
	Bangla New Year Bonus – Staff	20.00	12.88	7.12
	Conveyance Allowance- Staff	1.00	-	1.00
	Gas Subsidy- Officer	38.00	30.08	7.92
	Gas Subsidy- Staff	45.00	32.39	12.61
	Medical Allowance- Officer	60.00	46.58	13.42
	Medical Allowance- Staff	70.00	49.89	20.11
	Night Allowance	4.00	3.50	0.50
	Shift Allowance	10.00	8.45	1.55
	Entertainment Allowance- Officer	3.00	1.96	1.04
	Washing Allowance- Officer	5.50	4.04	1.46
	Washing Allowance- Staff	6.50	4.55	1.95
	Farewell Expense	3.00	2.35	0.65
	Wages for Daily Basis worker	24.00	20.19	3.81
	Outsourcing Employee cost	672.00	471.16	200.84
	Medical Expenses- Pharmacy	12.00	3.43	8.57
	House Rent Allowance – Officer	542.00	444.84	97.16
	House Rent Allowance – Staff	400.00	283.98	116.02
	Residential Telephone Allowance	3.00	1.00	2.00
	Domestic Aid Allowance	5.00	3.49	1.51
	Contribution to Pension Fund	20.00	4.15	15.85
	Contribution to Provident Fund	225.00	160.94	64.06
	Group Insurance Premium	130.00	83.52	46.48
	Company's Contribution for Gratuity- Staff	192.00	152.44	39.56
	Company's Contribution for Gratuity- Officer	260.00	234.42	25.58
	Liveries and Uniforms- Staff	120.00	58.91	61.09
	Liveries and Uniforms- Officer	110.00	73.37	36.63
	Employees Tea Expenses	23.00	15.70	7.30
	Lunch Allowance- Officer	40.00	25.85	14.15
	Lunch Allowance- Staff	48.00	33.45	14.55
	Picnic Expenses	18.00	18.00	-
	Education Assistance Allowance- Officer	22.00	12.08	9.92
	Education Assistance Allowance- Staff	25.00	16.07	8.93
	Scholarship & Stipends Scheme	23.00	21.75	1.25
	Games, Sports etc.	6.00	6.00	-
	Other Employee welfare & Amenities Expenses	7.00	5.78	1.22
	Donation to Death Employee	26.00	20.13	5.87
	Leave Encashment	260.00	292.93	(32.93)
	Leave Fare Assistance- Staff	100.00	65.43	34.57
	Leave Fare Assistance- Officer	130.00	101.14	28.86
	Training and Education- Local	22.00	18.06	3.94
	<b>Sub-Total (A) :</b>	<b>8,342.00</b>	<b>6,344.08</b>	<b>1,997.92</b>

Sl. No.	Head of Expenditure	Budgeted Expenditure	Actual Expenditure	Variance
<b>B.</b>	<b>REPAIR &amp; MAINTENANCE EXPENSE:</b>			
	Repair and Maintenance- Cathodic Protection	20.00	18.42	1.58
	Repair and Maintenance- Transmission Line	15.00	11.46	3.54
	Repair and Maintenance- Other	80.00	40.46	39.54
	Repair and Maintenance- Distribution Lines	82.00	57.10	24.90
	Repair and Maintenance- RMS (Bulk Supply Lines)	3.00	-	3.00
	Repair and Maintenance- CMS, TBS and DRS	35.00	3.49	31.51
	<b>Sub-Total (B) :</b>	<b>235.00</b>	<b>130.93</b>	<b>104.07</b>
<b>C.</b>	<b>PROFESSIONAL SERVICE EXPENSE :</b>			
	External Audit Fees	2.00	1.00	1.00
	Tax Consultants' Fees	6.00	0.88	5.12
	Legal Expenses	79.00	43.85	35.15
	Other Advisors and Consultants Fees	74.00	35.28	38.72
	<b>Sub-Total (C) :</b>	<b>161.00</b>	<b>81.01</b>	<b>79.99</b>
<b>D.</b>	<b>PROMOTIONAL EXPENSE :</b>			
	Entertainment Expense	8.00	7.63	0.37
	Advertising Expense	47.00	41.32	5.68
	Licensee & Other Fees	2.00	0.17	1.83
	Expenses for Issue of Customers' Balance Certificate	18.00	12.88	5.12
	Special Customer Service Expense (Maiking)	3.00	2.12	0.88
	<b>Sub-Total (D) :</b>	<b>78.00</b>	<b>64.12</b>	<b>13.88</b>
<b>E.</b>	<b>POWER EXPENSE :</b>			
	Gas-Used for Domestic Purposes	8.00	5.32	2.68
	Electricity	53.00	48.54	4.46
	Repair & Maintenance-Electrical Utilities & Equipments	15.00	7.85	7.15
	<b>Sub-Total (E) :</b>	<b>76.00</b>	<b>61.71</b>	<b>14.29</b>
<b>F.</b>	<b>TRANSPORT EXPENSE :</b>			
	CNG, Petrol, Oil and Lubricants(POL) for Vehicles	140.00	123.71	16.29
	Vehicle Insurance	40.00	31.15	8.85
	Vehicle Licenses and fitness fee	23.00	8.81	14.19
	Repair & Maintenance- Vehicles	25.00	24.88	0.12
	Vehicle Consumable/Spares	25.00	23.97	1.03
	Transport Hire for Disconnection Team	22.00	12.87	9.13
	Bus Hire for Staff	25.00	20.48	4.52
	Other Transport Hire	3.00	0.35	2.65
	Carriage Inward	9.00	1.69	7.31
	<b>Sub-Total (F) :</b>	<b>312.00</b>	<b>247.91</b>	<b>64.09</b>
<b>G.</b>	<b>OCCUPANCY EXPENSE :</b>			
	Office Rent	50.00	32.84	17.16
	Soft Furnishings	3.00	0.93	2.07
	Crockery's and Cutleries	3.00	0.29	2.71
	Repair & Maintenance – Office Building	59.00	19.53	39.47
	Repair & Maintenance – Residential Building	16.00	8.06	7.94
	Repair & Maintenance – Office Furniture & Fixtures	4.00	1.85	2.15
	Repair & Maintenance – Office Equipment	12.00	0.89	11.11
	Electrical & Electronic – Consumables	7.00	5.24	1.76
	Fire Fighting Consumables	11.00	-	11.00
	General Security (e.g., Ansars Salary)	240.00	236.88	3.12
	Rates and Taxes (Including Excise Duty)	105.00	113.11	(8.11)
	Water and Sewerage Expenses	2.00	1.47	0.53
	Gardening Expenses	5.00	4.67	0.33
	Office Cleaning Expenses	1.00	0.95	0.05
	<b>Sub-Total (G) :</b>	<b>518.00</b>	<b>426.71</b>	<b>91.29</b>





Sl. No.	Head of Expenditure	Budgeted Expenditure	Actual Expenditure	Variance
<b>H.</b>	<b>BOARD / AGM EXPENSES :</b>			
	Honorarium to the Board Members	12.00	10.67	1.33
	Entertainment For Board Meeting	8.00	6.91	1.09
	Entertainment Expenses for AGM	28.00	21.98	6.02
	Report Printing Expenses	4.00	2.97	1.03
	Miscellaneous Expenses	7.00	4.99	2.01
	<b>Sub-Total (H) :</b>	<b>59.00</b>	<b>47.52</b>	<b>11.48</b>
<b>I.</b>	<b>GENERAL &amp; ADMINISTRATIVE COSTS :</b>			
	Office Stationery & Printing	52.00	33.10	18.90
	Newspapers, Books & Periodicals General	4.00	2.66	1.34
	Officers' Traveling	70.00	56.25	13.75
	Staff Traveling	10.00	9.73	0.27
	Computer Software Maintenance	1.00	0.29	0.71
	Computer Equipment- Maintenance	3.00	2.06	0.94
	Computer Stationery- General	4.00	3.88	0.12
	Internet Charge	18.00	12.44	5.56
	Fire, Cyclone & Theft Insurance	15.00	3.35	11.65
	Bank Charges and Commission	13.00	12.89	0.11
	Donations & Contributions (Welfare Fund)	80.00	80.00	-
	Expenses For Tender Committee	9.00	5.77	3.23
	Conveyance Charges	10.00	8.59	1.41
	Regulatory Commission Expense	82.00	74.87	7.13
	School Operating Expenses	5.00	0.08	4.92
	Stores Handling Charges	6.00	0.64	5.36
	Corporate Social Responsibility (CSR) Expenses	10.00	10.00	-
	Telephone/Mobile Expenses	21.00	15.46	5.54
	Postage Expenses	17.00	10.43	6.57
	Recruitment & Promotion Meeting Expenses	825.00	10.70	814.30
	Celebration of National Program	10.00	8.19	1.81
	Free Gas Supply to Chairities	7.00	4.66	2.34
	CBA election and other expenses	3.50	3.14	0.36
	Outsources Agent's Commission	18.00	14.57	3.43
	Miscellaneous Expenses	288.00	214.34	73.66
	<b>Sub-Total (I) :</b>	<b>1,581.50</b>	<b>598.09</b>	<b>983.41</b>
	<b>Total (A+B+C+D+E+F+G+H+I) :</b>	<b>11,362.50</b>	<b>8,002.08</b>	<b>3,360.42</b>



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

Key Performance Indicators  
For the year ended 30th June, 2021

Sl. No.	Name of the ratio	Formula	Calculations	Ratio		Comment
				2020-21	2019-20	
1	Rate of return on capital employed	$\frac{\text{Net profit after tax}}{\text{Capital employed}} \times 100$	$\frac{14871.05}{220407.06} \times 100$	6.75%	4.65%	Rate of return on capital employed is 6.75% which is higher than the previous year's due to increase of Net profit. The desired ratio of net profit to capital employed should be 10% to 15%. The actual ratio of the company is very negligible because of lower profit compared to capital employed.
2	Rate of return on average net fixed assets	$\frac{\text{Net operating income}}{\text{Average net fixed assets}} \times 100$	$\frac{21362.75}{39870.08} \times 100$	53.58%	35.26%	The company's current year's ratio is 53.58% which is higher than the previous year's due to increase of net operating income by (21362.75-14637.10)= Tk.6725.65 lakh. The required ratio set up by loan giving agency is 12%. So, the profitability position of the company is very satisfactory.
3	Net profit ratio	$\frac{\text{Net profit after tax}}{\text{Net sales revenue}} \times 100$	$\frac{14871.05}{26054.33} \times 100$	57.08%	41.03%	The company earns 57.08% profit on net sales revenue which is higher than that of last year due to net profit after tax increased by (14871.05-9700.49) = Tk.5,170.56 lakh.
4	Debt-equity ratio	$\frac{\text{Year end long term loans}}{\text{Capital and reserves plus year end long term loans}}$	$\frac{2461.23}{204572.55}$	1.20 : 98.80	1.43 : 98.57	The company's current year's ratio is 1.20: 98.80 which is higher than the previous year's. The required ratio set up by loan giving agency is 70 : 30. So, the financial position of the company is exceptionally sound.
5	Debt service ratio	$\frac{\text{Debt-service liabilities}}{\text{Internal cash generation}}$	$\frac{428.03}{17676.51}$	1.00 : 41.30	1.00 : 20.56	The company's current year's ratio is 1.00 : 41.30 which is higher than the previous year's ratio due to increase of internal cash generation by (17676.51-11834.61) = Tk.5841.90 Lakh. The required ratio set up by loan giving agency is 1.00 : 1.50. So, the actual ratio is higher than the required ratio and hence the ability of the company to meet its current year's debt service liabilities is satisfactory.
6	Average collection period	$\frac{\text{Year end accounts receivable}}{\text{Average monthly sales}}$	$\frac{79473.31}{21918.67}$	3.63 Months	3.60 Months	The maximum credit period set up by loan giving agency is 3 months. But the company's current year's collection period is 3.63 months.





Sl. No.	Name of the ratio	Formula	Calculations	Ratio		Comment
				2020-21	2019-20	
7	Current ratio	Current assets ----- Current liabilities	164416.42 ----- 74449.36	2.21 : 1.00	2.31 : 1.00	The company's current year's ratio is 2.21 : 1 which is lower than the previous year's ratio. The standard liquidity ratio is 2 : 1. From the point of view of liquidity, the liquidity position of the company is sound and hence the ability of the company to pay its most immediate liabilities is satisfactory.
8	Liquidity ratio	Liquid assets ----- Liquid liabilities	138477.32 ----- 65883.63	2.10 : 1.00	2.17 : 1.00	The company's current year's ratio is 2.10 : 1 which is lower than the previous year's ratio. The standard liquidity ratio is 1 : 1. From the point of view of liquidity, the liquidity position of the company is sound and hence the ability of the company to pay its most immediate liabilities is satisfactory.
9	Unaccounted for gas as a percentage of total gas received	Unaccounted for gas ----- Total gas purchase	72.63 MMCM ----- 3095.79 MMCM	2.35%(Gain)	1.02% (Gain)	The acceptable system loss is 2%. The company's system gain stands at 72.63 MMCM i.e 2.35% during the year (Annexure -07).
10	Net asset value per share	Net Assets Value ----- No. of shares issued	2021132943.72 ----- 122618000.00	Tk.164.83	Tk. 155.22	The company's current year's net asset value per share is Tk.164.83 which is higher than the previous years. The net asset value per share is increased due to increase in the value of net assets without changing no. of shares issued.
11	Earnings per share	Net profit after tax ----- No. of shares issued	1487104899.31 ----- 122618000.00	Tk.12.13	Tk.7.91	The company's current year's earnings per share is Tk.12.13 which was Tk.7.91 in the previous year. The earnings per share is increased due to increase of net profit after tax without changing no. of shares issued.
12	Dividend payout ratio	Dividend per share ----- x 100 Earnings per share	1.63 ----- x 100 12.13	13.44%	27.84%	The company's current year's dividend payout ratio is 13.44% which is less than the previous year's ratio due to decrease in dividend per share and increase in earnings per share.

