Financial Statements

Of

Northern Electricity Supply Company Limited

(An Enterprise of Bangladesh Power Development Board)

For the Year Ended 30 June, 2018

Auditors' Report to the shareholders
Of
Northern Electric Supply Company Limited
An Enterprise of Bangladesh Power Development Board

We have audited the accompanying financial statements of **Northern Electricity Supply Company Limited** ("the company") which comprises the Statement of Financial Position as at **June 30, 2018**, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory information disclosed in notes 1 to 26 and annexure A-E.

Management's Responsibility for the Financial Statements

Management of the company is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRSs), Company Act 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management of the company, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified opinion:

1. Assets of the company acquired during the year were based on a draft vendor's agreement, which excludes land related with the assets. As per para 18 of BFRS 3 business combination "they acquirer shall major the identifiable assets acquired a liability assumed at their acquisition-date fair value, but such valuation report was not produced before us for our verification.

2. As per IAS 16, para 55 "Depreciation of an asset begins when it is available for use" but the entity charged depreciation on property, plant & equipment addition for six month.

3. The entity did not make any tax calculation as per IAS 12.

Qualified opinion:

In our opinion, except for the possible effect of the matters described above, the Financial Statements presents fairly, in all material respects, the financial position of **Northern Electricity Supply Company Limited** as at **June 30, 2018** and its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards (BFRSs) and comply with the applicable sections of the Companies Act 1994 and other applicable laws and regulations.

Emphasis of Matter

As per Provisional Vendor agreement between BPBD and NESCO Ltd. BPDP transfer Cash and Cash Equivalent amounting Tk. 4,775,100,000 and also the same is payable by NESCO Ltd. as on 30.09.16. On the basis of bank statements to the extent available at that time by NESCO Ltd. has shown Tk. 4,062,636,838 as payable to BPDB in the financial statements as on June 30, 2017. During the year NESCO collected all the bank statements and reconcile the balance and found the balance as on September 30, 2016 Tk. 3,398,937,257 which has been rectified and disclosed the same in note no. 2.18.

we also report that:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

c) the company's Financial Position and the Other Comprehensive Income Statements dealt with by the report are in agreement with the books of accounts and returns.

Dated : Dhaka
January 29, 2019

Rahman Mostafa Alam & Co.
Chartered Accountants

Northern Electricity Supply Company Limited

(An Enterprise of Bangladesh Power Development Board)

Statement of Financial Position

As at June 30, 2018

Particulars	Notes	Amount in Taka	
		June 30, 2018	June 30, 2017
ASSETS:			
Non-current assets		**11,774,805,287**	**11,637,614,312**
Property, plant & equipment	3.00	11,774,805,287	11,637,614,312
Current assets		**12,939,740,596**	**12,396,045,617**
Inventories (Stock and Stores)	4.0	862,520,788	490,284,753
Accounts Receivable	5.00	6,627,100,253	5,842,945,808
Advance, deposits and prepayments	6.0	287,142,486	269,479,947
Short term investment	7.00	1,922,042,708	1,300,000
Cash and cash equivalents	8.00	3,240,934,361	5,029,149,364
Clearing Accounts Balance (opening balance) Dr B/S	Annx.-B	-	762,885,745
Total assets		**24,714,545,883**	**24,033,659,929**
EQUITY AND LIABILITIES:			
Equity		**5,208,903,212**	**5,993,486,225**
Share capital	9.00	999,900	999,900
BPDB's Equity	10.00	8,342,100,000	8,342,100,000
Retained Earnings/(Loss)		(3,134,196,688)	(2,349,613,675)
Non-current liabilities		**3,416,967,141**	**3,301,844,690**
Loan from BPDB	11.0	74,981,134	74,981,134
Govt. Loan (not yet due)	10.00	1,009,500,000	1,009,500,000
Foreign Loan (not yet due)	10.00	2,205,500,000	2,205,500,000
Gratuity and CPF	12.00	94,175,869	3,596,334
Fund For Employees Honorarium	13.00	32,810,138	8,267,222
Current liabilities		**16,088,675,530**	**14,738,329,014**
Accounts Payables- BPDB and PGCB	14.00	4,357,563,848	3,310,683,579
Accounts Payable- Contractors & Supplier	15.00	21,170,161	59,047,013
Accounts Payable- Others	16.00	616,182,272	1,014,457
Other Payables to BPDB	17.00	8,803,737,257	9,967,436,838
Deposit Work	18.00	679,174,842	396,543,137
Security Deposit	19.00	1,168,590,425	999,204,296
Liabilities for expenses	20.00	2,197,872	4,399,694
Clearing Accounts Balance (closing B/S Cr.)	Annx.-B	440,058,853	-
Total equity and liabilities		**24,714,545,883**	**24,033,659,929**

The annexed notes 1 to 26 and Annexure -'A and E' form an integral part of these financial statements.

* details of restatement disclosed in note no. 2.18

Deputy Company Secretary | **Executive Director (Finance)**

Managing Director | **Chairman**

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

Dated: Dhaka
January 29, 2019

Rahman Mostafa Alam & Co.
Chartered Accountants

Rahman Mostafa Alam & Co. ★ Dhaka

Northern Electricity Supply Company Limited

(An Enterprise of Bangladesh Power Development Board)

Statement of Profit or Loss and Other Comprehensive Income

For the year ended June 30, 2018

Particulars	Notes	Amount in Taka	
		June 30, 2018	June 30, 2017
Revenue from Operations		**20,776,458,746**	**13,736,901,717**
Energy Sales	21.00	20,516,661,883	13,564,751,300
Other Operating Income	22.00	259,796,863	172,150,417
Less: Energy Cost	23.00	**21,274,239,138**	**15,845,338,697**
Gross Profit		**(497,780,393)**	**(2,108,436,980)**
Operating Expenses:			
General Administrative Expenses	24.00	470,945,001	294,519,502
General Maintenance Expenses	25.00	5,010,081	**3,759,386**
Profit/(Loss) from Operations		**(973,735,475)**	**(2,406,715,868)**
Other Income	26.00	189,152,462	125,661,722
Profit before tax		**(784,583,013)**	**(2,281,054,146)**
Net profit/(loss)		**(784,583,013)**	**(2,281,054,146)**

The annexed notes 1 to 26 and Annexure -'A and E' form an integral part of these financial statements.

* details of restatement disclosed in note no. 2.18

Deputy Company Secretary | **Executive Director (Finance)**

Managing Director | **Chairman**

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

Dated: Dhaka
January 29, 2019

Rahman Mostafa Alam & Co.
Chartered Accountants

Rahman Mostafa Alam & Co. ★ Dhaka

Northern Electric Supply Company Limited

(An Enterprise of Bangladesh Power Development Board)

Statement of Changes in Equity

For the year ended June 30, 2018

Particulars	Share Capital	BPDB Equity	Retained Earnings	Total
Balance as on July 01, 2016	**999,900**	**-**	**(68,559,529)**	**(67,559,629)**
Profit/(loss) during the year	-	-	(2,281,054,146)	**(2,281,054,146)**
Addition During the Year	-	**8,342,100,000**	-	**8,342,100,000**
Balance as on June 30, 2017	**999,900**	**8,342,100,000**	**(2,349,613,675)**	**5,993,486,225**
Balance as on July 01, 2017	**999,900**	**8,342,100,000**	**(2,349,613,675)**	**5,993,486,225**
Profit/(loss) during the year	-		(784,583,013)	**(784,583,013)**
Addition During the Year	-	-	-	**-**
Balance as on June 30, 2018	**999,900**	**8,342,100,000**	**(3,134,196,688)**	**5,208,903,212**

Deputy Company Secretary

Executive Director (Finance)

Managing Director

Chairman

Rahman Mostafa Alam & Co. ★ Dhaka

Northern Electric Supply Company Limited

(An Enterprise of Bangladesh Power Development Board)

Statement of Cash Flows

For the year ended June 30, 2018

Particulars	Amount in Tk.	
	June 30, 2018	June 30, 2017
Cash flows from operating activities		
Net profit/(loss) after tax	(784,583,013)	(2,281,054,146)
Adjustment to net profit/(loss):		
Depreciation	402,294,928	411,759,237
Investment income (FDR interest)	(51,072,629)	
Increase/(Decrease) in liability for expenses	(2,201,822)	260,661
Increase/(Decrease) in Accounts Payables- BPDB and PGCB	1,046,880,269	3,310,683,579
Increase/(Decrease) in Accounts Payable- Contractors & Supplier	(37,876,852)	59,047,012
Increase/(Decrease) in Accounts Payable- Others	615,167,815	1,014,457
Increase/(Decrease) in other payables to BPDB	(1,163,699,581)	9,967,436,838
Increase/(Decrease) in Deposit Work	282,631,705	396,543,137
Increase/(Decrease) in Security Deposit	169,386,129	999,204,296
Increase/(Decrease) in Fund For Employees Honorarium	24,542,916	8,267,223
Increase/(Decrease) in Gratuity and CPF	90,579,535	1,778,550
(Increase)/ Decrease in receivables	(749,835,375)	(5,842,945,809)
(Increase)/ Decrease in stores and store	(372,236,035)	(490,284,753)
(Increase)/ Decrease in advance, deposit and prepayment	(17,662,539)	(269,253,153)
(Increase)/ Decrease in clearing accounts	1,202,944,598	(762,885,745)
A. Net cash used in operating activities	**655,260,049**	**5,509,571,383**
Cash flows from investing activities		
Acquisition of fixed assets	(539,485,903)	(12,046,347,996)
Short term investment	(1,922,042,708)	
Investment income (FDR interest)	16,753,559	
B. Net cash used in investing activities	**(2,444,775,052)**	**(12,046,347,996)**
Cash flows from financing activities:		
BPDB's Equity	-	8,342,100,000
Loan from BPDB	-	10,000,000
Govt. Loan (not yet due)	-	1,009,500,000
Foreign Loan (not yet due)	-	2,205,500,000
C. Net cash generated in financing activities	**-**	**11,567,100,000**
Increase/(Decrease) in cash and cash equivalent (A+B+C)	**(1,789,515,003)**	**5,030,323,387**
Cash and cash equivalent at beginning of the year	5,030,449,364	125,977
Cash and cash equivalent at end of the year	**3,240,934,361**	**5,030,449,364**

Deputy Company Secretary

Executive Director (Finance)

Managing Director

Chairman

Rahman Mostafa Alam & Co. Dhaka

Northern Electric Supply Company Limited (NESCO)

(An Enterprise of Bangladesh Power Development Board)

Notes of the Financial Statements

For The Year ended 30 June 2018

1. Legal Status & Nature of the Company. Signature Accounting Policies and other Relevant Information:

1.1 Legal Status:

Northern Electric Supply Company Limited (NESCO) was incorporated as a public Limited Company by shares, on 03 August, 2005 with on Authorized Capital of TK 2,500,000,000. divided into 25000000 ordinary shares of Tk.100 each as and paid up Capital to 999,900.00 divided into 9999 ordinary shares of Tk.100 each per share.

1.1.1 Principal Activities:

The main objection of the Company is to distribute electricity to its consumers effectively and efficiently. NESCO started its operation from 01 October 2016 in Rajshahi & Rangpur Division area as per Govt. decision As per order no বিদ্যুৎ , জ্বালানি ও কনিজ সম্পদ মন্ত্রনালয় এর স্মারক নং-27.00.0000.088.99.006.16.336, তারিখঃ 20.09.2016 ইং

1.2 Basis of Accounting:

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

1.3 Property, Plants & Equipment:

Valuation of Property, Plants & Equipment purchased by NESCO

All property handed over by BPDB As per order no বিদ্যুৎ , জ্বালানি ও কনিজ সম্পদ মন্ত্রনালয় এর স্মারক নং-27.00.0000.088.99.006.16.336, তারিখঃ 20.09.2016 ইং. After 1.10.2016 Some Plant & equipment purchased by NESCO are recorded at cost considering its purchase price and any directly attributable cost of bringing the assets to working condition for intended use inclusive of inward freight, duties and non-returnable taxes. Vender agreement not yet signs by BPDB.



1.4. Deprecation:

1.4.1 Deprecation is charged at reducing balance method at rates varying from 3% to 20% depending on category and economic life of the Assets as under:-

Categories	**Rate (%)**
Land & Land Development	Nil
Building & Others	3%
Computer and Equipment	20%
Furniture	10%
Distribution line and 'Electric Equipment	3%
Motor Vehicles	20%

1.4.2 Full year's depreciation is charged on assets Which Handed over by BPDB and acquired assets during the year depreciation is charged average six months basis.

1.5 Stores & Spares:

Stores & Spares have been started at the lower of cost and net realizable in accordance with BAS 2 ~inventories" after making due allowance for any obsolete or slow moving items. The cost of inventories is assigned by using weighted average cost method.

2. Significant Accounting Policies and Basis for preparation of Financial Statements:

2.1 Statement of Compliance

The Financial Statements of NESCO have been prepared in accordance with the Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs), Companies Act 1994, and other applicable Laws and Regulations.

2.2 Measurement bases used in preparing the Financial Statements

The financial statements have been prepared based on the accrual basis of accounting following going concern assumption and prepared under the historical cost convention.

2.3 Functional and Presentational Currency

The financial statements are prepared in Bangladesh Taka (Tk.), which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

2.4 Components of Financial Statements:

According to International Accounting Standard (IAS)-1, as adopted by ICAB as BAS-1 "presentation of financial statements" the complete set of financial statements includes the following components:

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

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2.5 Cash and Cash Equivalents:

Cash comprises of cash at banks. BAS-1 "presentation of financial statement provides that cash and cash equivalents are not restricted in use. Cash in hand and bank balances have been considered as cash and cash equivalents.

2.6 Revenue Recognition:

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

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

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

2.7 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with BAS 7 " Statement of Cash Flows " and the cash flow from operating activities has been presented under the direct method as required by the Securities and Exchange Rules 1987 and considering the provisions that Enterprises are encouraged to Report Cash Flows from Operating Activities using the "Direct Method".

2.8 Accounts Receivable:

Accounts Receivable for energy stated at realizable amount.

2.9 Related Party Transaction:

(a) The "related party" as per BAS -24 is Power Development Board (BPDB), which holds

2.10 Earning per shares:

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

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

2.11 Retirement Benefit Plants:

(a) Contributory Provident Fund

The company maintains a Contributory Provident Fund (CPF), recognized by the National Board of Revenue (NBR) , under which the employees contributes 10% of their basic salary to the fund. The company contributes 8.33% on employees contributes. The fund is managed and operated by a Board of Trustees. The net earnings of the fund are apportioned to the Fund member's accounts at the end of the year.

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(b) Gratuity

The company maintains a Gratuity Fund , approved by the NBR under income tax Ordinance, 1984, Under the Gratuity Scheme, the company pays to a retired employee having completed at least 3(three) years of service, at the rate of two and half month's last drawn basic salary for every completed year of service. The company pays to the fund for the liability of the end of each year considering the number of years of service of employees eligible under the scheme.

The liability shown in the Balance Sheet does not reflect the present value of the expected payments by the company's retirement plan to existing and post employee attributable to the service already rendered and is therefore not in compliance with BAS 26.

(c) Group Insurance : Company's Group Insurance policy under process

2.12 Taxation: Company's ETIN registration received July-17, 2018.

2.13 VAT: Company's BIN registration received July-26, 2018.

2.14 Reporting Currencies:

The financial statements presented are stated in Bangladesh Taka and rounded off to the Nearest integer.

2.15 Reporting Period:

The accounting year of the company covers the year ended from 1 July 2017 to 30 June 2018

2.17 General

i. Figures shown in the accounts have been rounded off to the nearest taka.
ii. These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.

2.18 Restatement:

As per provisional vendor agreement between BPDB and NESCO Ltd. Cash and cash equivalent (note no. 17.0) Tk. 4775,100,000.00 but physically NESCO Ltd. Found in RAO's accounts 4,062,636,837.86. So Tk. 4,062,636,837.86 has been included in NESCO Ltd.'s accounts for the year ended June 30,2017. After further checking all bank account statements balance as on 30.09.16 (attached in Annexure-C) stood at Tk.3,398,937,257.38.

Rahman Mostafa Alam & Co. Dhaka

			Amount In Taka	
			June 30,2018	**June 30,2017**
20.01	**Employees other salary deduction**			
	Opening balance		**273,209**	-
	Addition during the year		3,371,236	-
			3,644,445	-
	Adjustment during the year		5,802,808	-
	Closing balance		**(2,158,363)**	-
21.00	**Energy Sales**	Tariff		
	Domestic Consumers LT-A	A	640,389,738	5,070,089,409
	Agriculture Pumping LT-B	B	1,508,925,406	307,945,577
	Low Tension Small industries C-1	C	521,669,371	1,137,121,039
	Low Tension Small Construction C-2	C	2,284,061,513	-
	Non-Residential LT-D1	D	4,255,810,010	448,079,939
	Low Tension Commercial LT-E	E	743,224,562	2,032,120,137
	Medium Tension Residential M1.	F	246,851,654	3,859,160,322
	Medium Tension Commercial & Office M2.	F	1,469,844,268	-
	High Tension Industrial HT-3.	H	7,767,624,250	519,641,996
	Medium Tension Industrial M3.	H	160,921,163	-
	Medium Tension Industrial M5.	H	261,545,915	-
	Street Light & Water Pump D-2	J	655,794,032	190,592,882
			20,516,661,883	**13,564,751,300**

Comparative line by line figures in 2017-18 and 2016-17 differs due to lack of details figures in last year. However it will be resolved from next year and onward.

22.00	**Other Operating Income**			
	Connection and Disconnection fees		83,419,171	63,176,184
	Late Payment Surcharge/Interest on consumers bill		171,342,566	104,190,208
	Sale of scrap Materials		3,286,000	13,840
	Sale of Tender Document		5,300	-
	House Rent Recovery		1,656,429	-
	Transport Charge		87,397	-
	Income from Cargo Transfer		-	4,613,218
	Penalty for Unauthorized Connection		-	156,967
	Total		**259,796,863**	**172,150,417**
23.00	**Energy Cost**			
	Cost of Energy		17,512,164,154	12,961,662,159
	Wheeling Charge		948,940,683	646,913,508
	Distribution Operating Expenses	23.01	2,198,659,114	1,689,627,662
	Distribution Maintenance Expenses	-	265,437,045	165,243,267
	Depreciation for Plant and Machinery	Anx-A 0.2	349,038,143	381,892,101
	Total		**21,274,239,138**	**15,845,338,697**



			Amount In Taka	
			June 30,2018	**June 30,2017**
3.00	**Property, Plant & Equipment**			
	Cost (A)			
	Opening Balance		**12,058,942,623**	**12,594,626**
	Add: Addition during the year		539,485,903	12,046,347,997
			12,598,428,526	**12,058,942,623**
	Less: Adjustment during the year		-	-
	Closing Balance		**12,598,428,526**	**12,058,942,623**
	Accumulated Depreciation (B)			
	Opening Balance		**421,328,311**	**9,569,074**
	Add: Charged during the year		402,294,928	411,759,237
			823,623,239	**421,328,311**
	Less: Adjustment during the year		-	-
	Closing Balance		**823,623,239**	**421,328,311**
	Written Down Value as at December 31, 2018 (A-B)		**11,774,805,287**	**11,637,614,312**
	Details are given in "Annexure-A"			
4.0	**Inventories (Stock and Stores)**			
	Opening Balance		490,284,753	461,800,000
	Add: Addition during the year		373,471,341	28,484,753
			863,756,094	**490,284,753**
	Less: Consumption During the year		1,235,306	-
	Closing balance		**862,520,788**	**490,284,753**
5.00	**Accounts Receivable**			
	Accounts Receivable- Consumers	5.01	6,593,057,393	5,842,945,808
	Interest Receive able from FDR	5.02	34,042,860	-
			6,627,100,253	**5,842,945,808**
5.01	**Accounts Receivable- Consumers**			
	Opening Balance		**5,842,945,808**	**5,644,100,000**
	Add: Addition during the year		20,516,661,882	13,564,751,300
			26,359,607,690	**19,208,851,300**
	Less: Collection during the year		19,766,550,297	13,365,905,492
	Closing balance		**6,593,057,393**	**5,842,945,808**
5.02	**interest Receive able from FDR**		**34,042,860**	**-**
6.0	**Advance deposits & prepayments**			
	Tax deducted at source	6.01	21,227,908	7,880,985
	Security for Telephone .	6.02	18,650	18,350
	Advance to house Rent.		648,000	648,000
	Temporary Advances	6.05	4,184,181	232,612
	Advance to Employees	6.04	219,501,747	219,100,000
	Advance to Contractors and Suppliers	6.03	4,962,000	5,000,000
	Prepaid Rent.		36,600,000	36,600,000
			287,142,486	**269,479,947**

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		Amount In Taka	
		June 30,2018	**June 30,2017**
6.01	**Tax deducted at source**		
	Opening balance	**7,880,985**	**158,444**
	Add: Addition during the year	13,413,523	7,722,541
		21,294,508	**7,880,985**
	Less: Adjustment during the year	66,600	-
	Closing balance	**21,227,908**	**7,880,985**
6.02	**Security for Telephone**		
	Opening balance	**18,350**	**18,350**
	Add: Addition during the year	300	-
		18,650	**18,350**
	Less: Adjustment during the year	-	-
	Closing balance	**18,650**	**18,350**
6.03	**Advances to Contractors and Suppliers**		
	Opening balance	**5,000,000**	**50,000**
	Add: Addition during the year	50,000	730,000
		5,050,000	**780,000**
	Less: Adjustment during the year	88,000	132,000
	Closing balance	**4,962,000**	**648,000**
6.04	**Advance to Employees**		
	Opening balance	**219,100,000**	**219,100,000**
	Add: Addition during the year	1,998,895	-
		221,098,895	**219,100,000**
	Less: Adjustment during the year	1,597,148	-
	Closing balance	**219,501,747**	**219,100,000**
6.05	**Temporary Advances**		
	Opening balance	**232,612**	**232,612**
	Add: Addition during the year	27,756,407	-
		27,989,019	**232,612**
	Less: Adjustment during the year	23,804,838	-
	Closing balance	**4,184,181**	**232,612**
7.00	**Short term investment**		
	Agrani Bank	261,913,485	-
	Basic Bank Ltd.	499,241,223	-
	Bangladesh Development Bank Ltd.	245,900,000	-
	Exim Bank Ltd.	50,900,000	-
	Janata Bank Ltd.	194,500,000	1,300,000
	Modhumoti Bank Ltd.	8,500,000	-
	One Bank Ltd	38,000,000	-
	Rupali Bank Ltd.	608,600,000	-
	Shahjalal Bank Ltd.	12,688,000	-
	FDR- Against GPF/CPF	1,800,000	-
		1,922,042,708	**1,300,000**

Rahman Mostafa Alam & Co. ★ Dhaka

		Amount In Taka	
		June 30,2018	**June 30,2017**
8.00	**Cash and Cash Equivalent**		
	Cash in Hand	616,500	501,500
	SND & CD Account with Banks	3,240,317,861	5,028,647,864
		3,240,934,361	**5,029,149,364**
8.02	**SND & CD Accounts with Banks**		
	Cash in Bank-Pension Account	-	71,821
	Cash in Bank-Local Collection Account	1,384,331,630	2,839,089,837
	Cash in Bank-Miscellaneous Collection Account	32,161,859	4,068,650
	Cash in Bank-Consumers Security Deposit Account	49,497,239	104,960,045
	Cash in Bank-Regional Accounting Office	157,918,184	128,316,990
	Cash in Bank-Collection Retention Account	-	-
	Cash in Bank-Regional Collection Account	691,899,226	1,065,770,940
	Cash in Bank- Regional Miscellaneous Collection Account	7,682,348	5,288,343
	Cash in Bank-Regional Consumers Security Deposit Account	13,451,379	19,405,222
	Cash in Bank- Deposit Account	182,534,051	88,503,976
	Cash at Bank- Central Bank Account	-	-
	Cash at Bank - Zonal Central Bank Account	635,607,544	773,172,040
	Cash In Hand-Con. S.D	24,646,097	-
	Cash In Hand-Revenue Misc	13,291,248	-
	Cash In Hand-Deposits Works	22,618,723	-
	Cash In Hand-Meter Acc	13,362,682	-
	Cash In Hand-CPF	11,315,651	-
		3,240,317,861	**5,028,647,864**
9.00	**Share Capital**		
	Authorized Capital		
	25000000Ordinary Share capital@tk 100each	**2,500,000,000**	**2,500,000,000**
	Subscribed & paid up capital		
	9999 Ordinary Share capital@tk 100each	**999,900**	**999,900**
10.00	**BPDB Equity**		
A	Assets:		
	Building	382,300,000	382,300,000
	Plant and Machinery	11,445,100,000	11,445,100,000
	Vehicles	19,100,000	19,100,000
	Furniture and fixture	114,800,000	114,800,000
	Stores	461,800,000	461,800,000
	Total Assets	**12,423,100,000**	**12,423,100,000**
B.	**Liabilities**		
	Consumer Security Deposits	866,000,000	866,000,000
	Govt loan (not yet due)	1,009,500,000	1,009,500,000
	Foreign Loan (not yet due)	2,205,500,000	2,205,500,000
	Total Liabilities	**4,081,000,000**	**4,081,000,000**
	BPDB,S Equity (A-B)	**8,342,100,000**	**8,342,100,000**

Rahman Mostafa Alam & Co. Dhaka

			Amount In Taka	
			June 30,2018	**June 30,2017**
11.0	**Loan From BPDB**			
	Janata Bank Ltd (A.Gani Road Br.)		10,470,250	10,470,250
	Agroni Bank Ltd (WAPDA Branch)		8,743,250	8,743,250
	Agroni Bank Ltd (WAPDA Branch)		16,124,700	16,124,700
	Pubali Bank Ltd (Dhaka branch.)		23,804,057	23,804,057
	AB Bank Ltd (Dhaka branch.)		6,838,777	6,838,777
	Add: Addition during the year		10,000,000	10,000,000
			75,981,034	**75,981,034**
	Less: Accounts receivable		999,900	999,900
	Closing balance		**74,981,134**	**74,981,134**
12.00	**Pension/Gratuity & CPF**			
	Pension/Gratuity	12.01	82,651,208	2,518,200
	CPF	12.02	11,524,661	1,078,134
			94,175,869	**3,596,334**
12.01	**Pension/Gratuity**			
	Opening balance		**2,518,200**	**1,739,100**
	Add: Addition during the year		81,523,008	779,100
			84,041,208	**2,518,200**
	Less: Adjustment during the year		1,390,000	-
	Closing balance		**82,651,208**	**2,518,200**
12.02	**CPF**			
	Opening balance		1,078,134	78,684
	Add: Addition during the year		65,112,896	999,450
			66,191,030	**1,078,134**
	Less: Adjustment during the year		54,666,369	-
	Closing balance		**11,524,661**	**1,078,134**
13.00	**Fund For Employees Honorarium**			
	Opening balance		**8,267,223**	-
	Addition during the year		25,930,311	37,637,759
			34,197,534	**37,637,759**
	Adjustment during the year		1,387,396	29,370,537
	Closing balance		**32,810,138**	**8,267,222**
14.00	**Accounts Payables-BPDB and PGCB**			
	Electricity purchase-BPDB	14.01	4,264,001,351	2,993,770,071
	Wheeling charge-PGCB	14.02	93,562,497	316,913,508
	Closing balance		**4,357,563,848**	**3,310,683,579**
14.01	**Electricity purchase-BPDB**			
	Opening balance		**2,993,770,071**	-
	Addition during the year		17,512,164,154	12,961,662,159
			20,505,934,225	**12,961,662,159**
	Adjustment during the year		16,241,932,874	9,967,892,088
	Closing balance		**4,264,001,351**	**2,993,770,071**

Rahman Mostafa Alam & Co. Dhaka

		Amount In Taka	
		June 30,2018	**June 30,2017**
14.02	**Wheeling charge-PGCB**		
	Opening balance	**316,913,508**	-
	Addition during the year	948,940,683	646,913,508
		1,265,854,191	**646,913,508**
	Adjustment during the year	1,172,291,694	330,000,000
	Closing balance	**93,562,497**	**316,913,508**
15.00	**Accounts Payables-Contractors and Suppliers**		
	Opening balance	**59,047,013**	-
	Addition during the year	24,865,883	68,341,627
		83,912,896	**68,341,627**
	Adjustment during the year	62,742,735	9,294,614
	Closing balance	**21,170,161**	**59,047,013**
16.00	**Accounts Payables-Others**		
A.	Accounts Payables-Others	2,777,986	-
	Accrued Interest on Tax.	3,404,286	-
B.	Bank Overdraft	610,000,000	-
		616,182,272	**-**
A.	**Accounts Payables-Others**		
	Opening balance	**1,014,457**	-
	Addition during the year	2,651,915	1,059,818
		3,666,372	**1,059,818**
	Adjustment during the year	888,386	45,361
	Closing balance	**2,777,986**	**1,014,457**
B	**Bank Overdraft**		
	Opening balance	-	-
	Addition during the year	720,000,000	-
		720,000,000	**-**
	Adjustment during the year	110,000,000	
	Closing balance	**610,000,000**	**-**
17.00	**Other Payables to BPDB**		
	This has been made as per Vendor Agreement:		
	Cash and cash equivalents (Annexure -C)	2,898,937,257	3,398,937,257
	Accounts Receivables	5,644,100,000	5,644,100,000
	Advance to Employee	219,100,000	219,100,000
	Advance to Contractor	5,000,000	5,000,000
	Prepaid and Deposit	36,600,000	36,600,000
	Closing balance	**8,803,737,257**	**9,967,436,838**

Note: As per provisional vendor agreement between BPDB and NESCO Ltd. Cash and cash equivalent Tk. 4775,100,000.00 but physically NESCO Ltd. Found in RAO's accounts Tk. 4,062,636,837.86. So Tk. 4,062,636,837.86 has been included in NESCO Ltd.'s accounts for the year ended June 30,2017.
After further checking all bank account statements balance as on 30.09.16 (attached in Annexure-C) stood atTk.3,398,937,257.38. NESCO paid BPDB during the year 50 crore against cash and cash equivalent received on the basis of said agreement.



			Amount In Taka	
			June 30,2018	**June 30,2017**
18.00	**Deposit Work**			
	Opening balance		**396,543,137**	-
	Addition during the year		437,514,070	396,543,137
			834,057,207	**396,543,137**
	Adjustment during the year		154,882,365	-
	Closing balance		**679,174,842**	**396,543,137**
19.00	**Security Deposit**			
	Consumers	19.01	1,135,262,865	988,726,633
	Contractors and Suppliers	19.02	33,327,560	10,477,663
	Total		**1,168,590,425**	**999,204,296**
19.01	**Security Deposit-Consumers**			
	Opening balance		**988,726,633**	**866,000,000**
	Addition during the year		146,683,232	122,726,633
			1,135,409,865	**988,726,633**
	Adjustment during the year		147,000	-
	Closing balance		**1,135,262,865**	**988,726,633**
19.02	**Security Deposit-Contractors and Suppliers**			
	Opening balance		**10,477,663**	-
	Addition during the year		86,303,804	54,497,719
			96,781,467	**54,497,719**
	Adjustment during the year		63,453,907	44,020,056
	Closing balance		**33,327,560**	**10,477,663**
20.00	**Liability for expenses**			
	Interest Suspense		1,942,293	1,942,293
	Salaries		786,840	786,840
	Employees other salary deduction	20.01	(2,158,363)	273,209
	Electricity bill		2,493	2,493
	Leave encashment		723,594	723,594
	Petrol, Oil and Lubricants		66,148	66,148
	Ven. Repair and Maint		24,010	24,010
	Telephone bill		4,278	4,278
	Internet bill		2,000	2,000
	Miscellaneous		11,252	11,252
	Audit fee (230000+129750)		359,750	129,750
	Withholding tax		306,068	306,318
	VAT Payable		74,391	74,391
	Tax Provision		53,118	53,118
	Closing balance		**2,197,872**	**4,399,694**

Rahman Mostafa Alam & Co. ★ Dhaka

		Amount In Taka	
		June 30,2018	**June 30,2017**
20.01	**Employees other salary deduction**		
	Opening balance	**273,209**	-
	Addition during the year	3,371,236	-
		3,644,445	-
	Adjustment during the year	5,802,808	-
	Closing balance	**(2,158,363)**	-
21.00	**Energy Sales**	Tariff	
	Domestic Consumers LT-A	A	640,389,738	5,070,089,409
	Agriculture Pumping LT-B	B	1,508,925,406	307,945,577
	Low Tension Small industries C-1	C	521,669,371	1,137,121,039
	Low Tension Small Construction C-2	C	2,284,061,513	-
	Non-Residential LT-D1	D	4,255,810,010	448,079,939
	Low Tension Commercial LT-E	E	743,224,562	2,032,120,137
	Medium Tension Residential M1.	F	246,851,654	3,859,160,322
	Medium Tension Commercial & Office M2.	F	1,469,844,268	-
	High Tension Industrial HT-3.	H	7,767,624,250	519,641,996
	Medium Tension Industrial M3.	H	160,921,163	-
	Medium Tension Industrial M5.	H	261,545,915	-
	Street Light & Water Pump D-2	J	655,794,032	190,592,882
			20,516,661,883	**13,564,751,300**

Comparative line by line figures in 2017-18 and 2016-17 differs due to lack of details figures in last year. However it will be resolved from next year and onward.

22.00	**Other Operating Income**		
	Connection and Disconnection fees	83,419,171	63,176,184
	Late Payment Surcharge/Interest on consumers bill	171,342,566	104,190,208
	Sale of scrap Materials	3,286,000	13,840
	Sale of Tender Document	5,300	-
	House Rent Recovery	1,656,429	-
	Transport Charge	87,397	-
	Income from Cargo Transfer	-	4,613,218
	Penalty for Unauthorized Connection	-	156,967
	Total	**259,796,863**	**172,150,417**

23.00	**Energy Cost**			
	Cost of Energy		17,512,164,154	12,961,662,159
	Wheeling Charge		948,940,683	646,913,508
	Distribution Operating Expenses	23.01	2,198,659,114	1,689,627,662
	Distribution Maintenance Expenses	-	265,437,045	165,243,267
	Depreciation for Plant and Machinery	Anx-A 0.2	349,038,143	381,892,101
	Total		**21,274,239,138**	**15,845,338,697**



		Amount In Tk.			
		June 30, 2018			June 30, 2017
		NESCO	BPDB	Total	
23.01	**Distribution Operating Expenses**				
	Pay of Officers	150,655,383	14,050,918	164,706,301	150,256,920
	Pay of Staff	545,413,426	41,344,003	586,757,429	480,569,195
	Allowances of Officers	82,694,694	6,667,364	89,362,058	75,620,724
	Allowances of Staff	415,553,718	28,275,239	443,828,956	366,678,426
	Leave Encashment	63,709,005	71,781	63,780,786	13,046,995
	Overtime Allowances (Single rate)	384,878	429,239	814,117	11,344,886
	Overtime Allowances (Double rate)	116,009,783	5,701,541	121,711,324	108,964,150
	Travelling Expenses/Allowance (Official Work)	14,036,693	924,534	14,961,227	16,919,018
	Travelling Expenses/Allowance (Training)	2,214,956	52,487	2,267,443	764,125
	Convence Charge	2,276,204	22,010	2,298,214	784,307
	Medical Expenses	176,506	-	176,506	3,693,527
	Washing Expenses	114,653	-	114,653	88,699
	Representation and Entertainment	154,427	-	154,427	44,900
	Bonus for Officer	28,550,927	2,080,875	30,631,802	12,645,200
	Bonus for Staff	92,343,460	5,662,420	98,005,880	48,932,480
	Bonus for Officer-BENGALI NEW YEAR	2,272,761	698,903	2,971,664	3,054,020
	Bonus for Staff-BENGALI NEW YEAR	7,238,188	1,298,662	8,536,850	9,726,221
	Stationary and Printing	11,725,277	-	11,725,277	10,058,408
	Taxes, License and Fees	21,606,738	-	21,606,738	11,610,567
	Office rent	1,939,194	-	1,939,194	1,808,580
	Water Charge	6,525	-	6,525	27,000
	Electricity Charges (Own use)	62,871,720	6,939	62,878,659	61,342,207
	Employees Electricity Rebate	51,753,422	8,383,395	60,136,816	38,535,412
	Electricity Rebate - Freedom fighters	1,623,067	-	1,623,067	1,142,496
	Uniforms and Liveries	3,772,521	-	3,772,521	3,608,185
	Post and Telegram	291,141	-	291,141	267,007
	Telephone, Telex and Fax	2,153,383	-	2,153,383	1,921,608
	Advertising and Promotion	3,424,432	-	3,424,432	6,843,260
	Legal Expenses	289,525	-	289,525	185,090
	Books and Periodicals	341,264	-	341,264	178,845
	Petrol, Diesel and Lubricants Used for Transport	40,485,217	-	40,485,217	37,617,956
	Stores and Spares Used	7,657,043	-	7,657,043	5,887,199
	Freight and Handling	31,058,494	-	31,058,494	59,065,639
	Donation and Contribution	1,537,308	-	1,537,308	519,412
	Training and Education Expense Local	544,327	-	544,327	839,776
	Employees Others Benefit and Welfare Expenses	101,090	-	101,090	591,910
	Board's Contribution to CPF	23,852,878	-	23,852,878	-
	Board's Contribution to Gratuity	81,523,008	-	81,523,008	-
	Leave encashment on Retirement				21,302,615
	Leave Salary & Pension Contribution for Transfer	-	-	-	(470,000)
	Insurance for (Goods & Property)	-	-	-	404,475
	Insurance for Vehicles & Others	1,755,652	-	1,755,652	743,481
	Bank Charge and Commission	43,435,696	-	43,435,696	28,775,613
	Honorarium - Punishment/Reward scheme	22,735,773	668,765	23,404,538	13,261,521
	Honorarium - Others	1,915,489	280,782	2,196,271	989,095
	Consultant's fee - Local	960,000	-	960,000	-
	Wages for Hired Labour	138,858,413	18,000	138,876,413	79,436,512
	Miscellaneous Expenses	3,000	-	3,000	-
		2,082,021,258	**116,637,856**	**2,198,659,114**	**1,689,627,662**



		Amount In Tk	
		June 30, 2018	June 30,2017
23.02	**Distribution Maintenance Expenses**		
	Structures and Improvement	38,866,629	36,332,318
	Poles & Fixtures	-	8,986,995
	Overhead Conductor and Devices	208,975,844	73,403,856
	Line Transformer-Purchase	-	30,138,160
	Transportation Equipment	12,860,544	12,687,641
	Office Furniture and Equipments	1,114,922	1,368,652
	Store Equipment	3,619,106	2,325,645
		265,437,045	165,243,267
24.00	**General Administrative Expenses.**		
	Pay of Officers	59,990,081	39,643,701
	Pay of Staff	53,591,399	41,965,663
	Allowances of Officers	35,086,511	22,072,095
	Allowances of Staff	35,731,696	26,621,547
	Leave encashment	7,868,850	563,613
	Overtime Allowances (Single rate)	116,389	969,546
	Overtime Allowances (Double rate)	7,957,163	6,101,931
	Travelling Expenses/Allowance (Official Work)	7,172,336	6,422,794
	Travelling Expenses/Allowance (Training)	347,213	313,804
	Conveyance Charge	885,977	307,688
	Medical Expenses	22,459	327,827
	Washing Expenses	13,699	10,305
	Representation and Entertainment	2,987,419	409,897
	Bonus for Officer	10,689,730	4,263,440
	Bonus for Staff	8,851,299	3,893,000
	Bonus for Officer-BENGALI NEW YEAR	1,152,658	757,886
	Bonus for Staff-BENGALI NEW YEAR	820,877	876,656
	Stationary and Printing	5,943,109	3,431,509
	Taxes, License and Fees	14,318,422	14,972,589
	Office rent	1,351,534	276,348
	Electricity Charges (Own use)	2,446,191	1,922,438
	Employees Electricity Rebate	5,918,725	3,441,016
	Uniforms and Liveries	253,202	171,496
	Post and Telegram	191,291	145,367
	Telephone, Telex and Fax	1,216,806	682,298
	Advertising and Promotion	923,610	2,912,350
	Legal Expenses	-	206,820
	Books and Periodicals	126,116	58,317
	Diesel/ Furnace Oil used for Electricity generation	-	603,835
	Petrol, Diesel and Lubricants Used for Transport	5,565,900	3,691,457
	Stores and Spares Used	33,617	14,606
	Freight and Handling	75,500	-
	Workman Compensation	8,000	-
	Donation and Contribution	100,000	779,100
	Training and Education Expense Local	215,712	292,000
	Employees Others Benefit and Welfare Expenses	73,250	249,000
	Board's Contribution to CPF	4,692,020	499,725
	Leave encashment on Retirement	-	3,614,992
	Insurance for (Goods & Property)	-	363,971
	Insurance for Vehicles & Others	5,316,611	124,845
	Group Insurance Premium	-	20,172
	Bank Charge and Commission	238,112	221,563
	Honorarium - Punishment/Reward scheme	4,270,883	1,867,061
	Honorarium - Others	3,782,400	1,201,635
	Consultant's fee - Local	8,719,328	9,000
	Wages for Hired Labour	25,973,374	13,966,185
	Computerization of Commercial Operation	92,171,721	52,920,595
	Depreciation Expenses	53,256,786	29,867,135
	Audit fee's	230,000	95,250
	Previous Year Expenses.	247,028	375,434
	TOTAL	**470,945,001**	**294,519,502**



		Amount In Tk	
		June 30, 2018	June 30,2017
25.00	**General Maintenance Expenses.**		
	Structures and Improvement	386,654	23,300
	Overhead Construction and device	-	700
	Transportation Equipment	3,867,525	3,109,261
	Office Furniture and Equipments	755,902	601,125
	Store Equipment	-	25,000
		5,010,081	**3,759,386**
26.00	**Other Income**		
	Interest on Bank Account	72,618,319	100,154,856
	Interest on Security Deposit	594,906	100,763
	Interest on HB Loan etc.	2,013,972	2,878,432
	Interest income from FDR	51,072,629	-
	House Rent Recovery	-	1,707,382
	Transport Charge	-	71,341
	Misc. Income	62,852,635	16,864,624
	Rental Income - Land Lease	-	3,392,189
	Interest on Bank Account-DW	-	492,136
		189,152,462	**125,661,722**



Northern Electricity Supply Company Limited

(An Enterprise of Bangladesh Power Development Board)

Property Plant & Equipment

As on 30 June, 2018

Annexure-A

SL. No	Particulars	Cost			Rate %	Depreciation			Written Down Value
		Opnening Balance 01.07.2017	Addition during the year	Closing Balance 01.06.2018		Opnening Balance 01.07.2017	Depreciation During the Year	Closing Balance 01.06.2018	
1	Building	407,873,985	37,654,459	445,528,444	3.00%	13,156,397	12,801,036	25,957,433	419,571,011
2	Computer and Equipment	4,538,935	28,640,909	33,179,844	20.00%	600,755	3,771,878	4,372,633	28,807,211
3	Furniture	125,210,151	9,983,124	135,193,275	10.00%	12,640,071	13,020,171	25,660,242	109,533,033
4	Vehicles	29,957,000	176,723,000	206,680,000	20.00%	13,038,986	23,663,700	36,702,686	169,977,314
5	Distribution line and Electric Equipment	11,491,362,551	286,484,411	11,777,846,962	3.00%	381,892,101	349,038,142	730,930,244	11,046,916,718
Total		**12,058,942,622**	**539,485,903**	**12,598,428,525**		**421,328,310**	**402,294,928**	**823,623,238**	**11,774,805,287**

Allocation of Depreciation

DepreciationOperating	349,038,143	86.76%
Depreciation Non Operating	53,256,786	13.24%
	402,294,928	**100.00%**



Northern Electricity Supply Company Limited

(An Enterprise of Bangladesh Power Development Board)

Schedule of Company Acconts (Annexure B)

For the year ended June 30, 2018

Code	Titel	Debit	Cerdit
	Opening balance	762,885,745	-
	Addition during the year	-	-
901	Remittance to Regional Collection Accounts.	20,517,740,518	-
903	Principal Remittance from Local Collection Accounts.	-	20,517,740,518
905	Remittance to Central Bank Account.	268,554,237	-
	Cash & Cash equivalents (opening)	-	1,500,001
905A	Remitt. To Zonal Central Bank Account	19,857,726,859	-
906A	Remitt. From Zonal Regional Bank Account	-	19,857,726,859
907A	Remitt. To Regional Bank A/C from Zonal Central Bank A/c	3,193,487,766	-
908	Remittance from Central Bank Account.	-	17,029,253
	Interest on GPF / CPF.	36,469,803	20,038,753
908A	Remittance From Zonal Central Bank Account	-	3,193,487,766
911	Remittance to Zonal Fund.	354,808,483	354,808,483
913	Remittance Benevolent Fund Account.	331,259	331,259
914	Remittance Group Insurance Account.	22,362	22,362
915	Remittance GPF / CPF Account.	69,755,692	69,755,692
915A	Remittance GPF / CPF Account.	64,082,120	64,082,120
916	Clearing Account - Local Office.	2,381,478,231	2,381,478,231
918	Clearing Account - Central Office (To be used by RAO).	3,566,028,714	5,035,429,345
919	Remittance Miscellaneous Account.	30,708,849	30,708,849
920	Remittance to Regional Consumers S/D Account.	202,804,246	202,804,246
921	Remittance to Central Bank Miscllaneous Collection Account.	44,936,956	44,936,956
922	Remittance to Central Bank Consumers S/D Account.	225,936,034	225,936,034
925	Remittance - Deduction of Land Purchase, House building, House repairing, Motor cycle advance.	587,100	587,100
		51,578,344,972	
	Adjustment during the year		**52,018,403,826**
	Closing balance		**440,058,853**

Financial position @ Annexure-B current liability side @ clearing Accounts balance



Northern Electricity Supply Company Limited
(An Enterprise Of Bangladesh Power Development Board)

Annexure-C

Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
1	AB BANK HRB PABNA SND 430	12,293,285.00	
2	AB BANK SIRajshahiGANJ 4207788493430	5,112,091.90	
3	AGRANI ALAMNAGAR 0200004837720	5,581,482.00	
4	AGRANI BANK DASHURIA CD 0086	18,806,856.22	
5	AGRANI BANK FULBARI 0200002127116	156,089.00	
6	AGRANI BANK MOHASTHAN 0200007509508	12,707,030.02	
7	AGRANI BANK MONKOSHA 33001274	1,178,456.00	
8	AGRANI BANK NAWHATA 0200005836768-1005	3,632,630.00	
9	AGRANI BANK PABNA CD 7865	15,704,713.70	
10	AGRANI BANK PANCHAGAR 0200001358677	7,650,315.25	
11	AGRANI BANK PARBOTIPUR 200007402	13,421.00	
12	AGRANI BANK PULHAT 0200005116014	24,086,395.00	
13	AGRANI BANK RUPPUR CD 0933	27,754,790.15	
14	AGRANI BANK SETABGANJ 0210016366	61,950.00	
15	AGRANI BANK SHERPUR 0200003109547	5,804,087.83	
16	Agrani Bank Sherpur Bogurara 0200003146008	1,053,217.21	
17	AGRANI BANK SS ROAD 0200001348702	2,443,435.19	
18	AGRANI BANK THAKURGAON 0200001352085	16,129,206.20	
19	AGRANI BANK THANAROAD 0200000696075	6,652,281.54	
20	Agrani Bank Thanaroad Bogurara 0200000693189	3,823,171.74	
21	AGRANI BANK WAPDA 0200004048198	19,611,526.89	
22	AGRANI BHADRA 0200005397306	1,113,382.98	
23	AGRANI BHADRA 05397267	238,730.67	
24	AGRANI BHADRA 05397298	5,042,303.56	
25	AGRANI BHADRA 5395352	15,513,991.00	
26	AGRANI BHADRA 5397312	2,209,644.44	
27	Agrani BL Fulbari 240000063	31,800.00	
28	Agrani BL Maldahpatty 0200000713999	6,427,876.27	
29	Agrani BL Maldahpatty 0200000717782	535,150.00	
30	Agrani BL Maldahpatty 0200000717793	692,370.37	
31	Agrani BL Munshipara Dinajpur 0200005840901	18,975,606.00	
32	Agrani BL Panchagar 0200001358099	653,836.48	
33	Agrani BL Sherpur 200023166	1,583,075.00	
34	Agrani BL Shetabganj 03560210016375	1,798,200.00	
35	Agrani Bl St. Rd 02400004246524	543,730.12	
36	Agrani BL St. RD 240001177	182,130.00	
37	Agrani BL St. Rd Dinajpur 02400004246518	1,571,806.98	
38	Agrani BL Thakurgaon 0200001366785	319,525.00	
39	AGRANI CANTONMENT 02999358	12,379,465.00	
40	AGRANI CENTRALROAD 0200005353853	8,997,972.00	

Rahman Mostafa Alam & Co. Dhaka

Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
41	AGRANI CHELOPARA 0200005249644	8,399,865.00	
42	Agrani Fullbari Dinajpur 020000-2127143	1,896,388.24	
43	AGRANI HARIAN 003216478	5,876,905.00	
44	AGRANI HARIAN 007216485	2,278,385.00	
45	AGRANI HARIAN 05881424	1,880,956.60	
46	AGRANI Ishwardi 0075	7,000,000.00	
47	AGRANI JOYPURHAT 0200001012600	3,842,505.00	
48	AGRANI KHAMAR 401433002463	22,428,628.00	
49	AGRANI LALMONIRHAT 0200001694728	17,167,113.07	
50	AGRANI LALMONIRHAT 0200001699014	112,371.98	
51	AGRANI LAXMIPUR 004680644	8,398,827.00	
52	Agrani Maldahpatty Dinajpur 020000714257	84,935,684.24	
53	AGRANI MALDA PATRY 200000717795	1,919,681.88	
54	AGRANI MALDAPATY DINAJ 0200000717902	1,717,802.47	
55	AGRANI MALOPARA 004475651	5,801,364.00	
56	AGRANI MEDICAL RAMGPUR 02000034388952	32,932,659.25	
57	AGRANI NATORE 01312104	12,364,131.30	
58	AGRANI NEW MARKET Rajshahi 0 200005845376	4,290,800.00	
59	Agrani Panchgaor 20000-1358049	43,875.00	
60	AGRANI PBR 0200000155640	3,731,433.00	
61	AGRANI PBR 0200000155836	103,924,701.98	
62	AGRANI PBR RANGPUR 0200000153627	11,178,986.00	
63	AGRANI RajshahiABAZAR 0200003714499	3,549,232.00	
64	AGRANI RajshahiARAMPUR 0200007644617	872,268.05	
65	AGRANI RajshahiARAMPUR 177033000715	4,807,328.31	
66	AGRANI RU 2282952	4,008,771.00	
67	AGRANI SAIDPUR 0200001892671	9,382,480.00	
68	AGRANI SAIDPUR 0200001892675	1,244,973.98	
69	AGRANI SAIDPUR 0200001892690	8,861,653.66	
70	AGRANI SHAHEB BAZAR 00157446	1,769,745.00	
71	AGRANI SHAHEB BAZAR 0200000159856	13,229,480.00	
72	Agrani Shetabganj Dinajpur 020000-5666209	321,028.49	
73	AGRANI SHIBGANJ0200003989359	66,375.00	
74	AGRANI SHIBGANJ 3989355	241,982.59	
75	AGRANI SHIBGONG 33001615	323,756.00	
76	AGRANI STATION RDAD DINAJ 0240000424652	8,335,456.19	
77	Agrani Station Road Dinajpur 020000-4246479	771,929.90	
78	Agrani Thakurgaon 020000-1366759	1,011,130.54	
79	AGRANI THANA ROAD 0200000696078	607,981.00	
80	Agrani Thana Road Bogurara 0200000693057	22,981,593.25	
81	Agrani Thanaroad Bogurara 0200000696428	1,940,938.37	
82	AL ARAFAH BoguraRA 0081220000950	16,073,104.60	
83	AL ARAFAH SHERPUR 1221220000099	4,147,796.00	
84	BANK ASIA DINAJ 07636000026	11,013,415.00	
85	BASIC BANK BoguraURA 1216010000474	7,489,893.00	
86	BASIC RANG 3216-01-0000309	5,895,008.00	

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Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
87	BCBL DINAJ 03432000017	51,289,748.69	
88	BRAC 0701201504107001	0.0	
89	Brac BL Dhaka 601201635360001	25,146,553.40	
90	BRACK CD 0701201504068001	48,882,288.00	
91	CITY BANK PABNA 6001	160,835.00	
92	CITY BANK PABNA SND 5001	4,759,809.00	
93	CITY BANK RANGPUR 3102236016001	844,954.44	
94	CITY BANK SHERPUR 1102355601001	2,469,450.45	
95	CITY SAIDPUR 3102368797001	1,486,699.16	
96	CITY SAIDPUR NILPHAMARI 3102368796001	7,646,427.89	
97	DBBL PANCHAGAR 2191200001154	14,382,271.00	
98	DBL PABNA STD 301150162	14,998,267.95	
99	EBL 3011040000117	2,966,104.00	
100	EBL Bogurara 3311040000556	972,863.88	
101	EBL Rajshahi 3011040000508	1,782,467.00	
102	EXIM BANK CHAPAI 08013100018711	5,554,705.00	
103	EXIM BANK DINAJ 05513100175949	8,884,469.80	
104	IFIC BANK SND 6084309490041	781,429.39	
105	IFIC BANK SND 6084309498041	1,716,815.41	
106	JAMUNA BANK CD 0064-0210006656	19,806,065.00	
107	JAMUNA BANK NATORE 00700320000115	10,302,944.40	
108	JANATA BANK,IshwardiURDI 0069-0320000083	2,044,966.63	
109	JANATA BANK NURPUR PABNA 004000305	888,869.50	
110	JANATA BANK RANG 0100000358911	7,965,178.25	
111	JBL ATOWA PABNA STD 0455	28,754,023.33	
112	JBL Barabondor Dinajpur 0673021009405	26,624,617.85	
113	JBL BASUDEBPUR 0 01002607	896,313.00	
114	JBL BAURA 0100082842955	4,411,929.98	
115	JBL BHOTMARI 0100082700573	10,185,502.10	
116	JBL BURIMARI 0100088685274	3,921,722.69	
117	JBL CHAPAI0320000095	3,200,195.00	
118	JBL CHAPAI 320000193	901,348.68	
119	JBL CHAPAI 320001405	282,900.00	
120	JBL CHAPAI 3544	33,699,039.75	
121	JBL CHILHATI 0100052380591	8,497,056.77	
122	JBL Corporate, Bogurara 001832000413	2,278,957.00	
123	JBL Corporate Dinajpur 00910210046173	8,398,686.00	
124	JBL Corporate Dinajpur 0100007658049	177,227,995.42	
125	JBL Corporate Dinajpur 0100008017781	1,368,000.00	
126	JBL Corporate Dinajpur 0100008017837	1,000.00	
127	JBL DOMER 0100026943561	2,687,520.87	
128	JBL DOMER 0100026948007	30,094,837.20	
129	JBL FULBARI 0210013357	3,066,358.88	
130	JBL GAIBANDHA 0100012689998	8,543,535.00	
131	JBL GOBINDAGANJ 0100034291653	8,773,084.15	
132	JBL GOBINDAGANJ 0100036500781	836,490.39	

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Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
133	JBL GOBINDAGANJ STD 329	680,940.00	
134	JBL GODAGARI 0 01010573	4,987,260.00	
135	JBL GODAGARI 34300342	370,756.57	
136	JBL GODAGARI 34305026	216,625.00	
137	JBL GODARPARA 07830320000337	5,850,155.57	
138	JBL HARAGRAM 21109147	11,405,464.74	
139	JBL HATIBANDHA 0100089285172	52,526.60	
140	JBL HATIBANDHA 0210011657	18,567,621.10	
141	JBL HATIBANDHA LALMONI 0264-0320000442	5,389,083.00	
142	JBL HATLAXMIPUR 0100088772223	2,237,552.54	
143	JBL HETEMKHAN 24350040	419,715.82	
144	JBL HETEMKHAN 24350091	340,532.00	
145	JBL HETEMKHAN 24350139	275,926.50	
146	JBL HETEMKHAN 24350198	5,152,301.64	
147	JBL HETEMKHAN 24536992	1,527,261.28	
148	JBL HETEMKHAN 24537085	773,089.28	
149	JBL HETEMKHAN 24537123	1,198,230.74	
150	JBL HETEMKHAN 24537182	1,081,638.69	
151	JBL HETEMKHAN 24537247	92,374.17	
152	JBL HETEMKHAN 24537280	677,949.04	
153	JBL HETEMKHAN 24537387	32,060,346.23	
154	JBL HETEMKHAN 24537433	7,512,602.91	
155	JBL HETEMKHAN 24537476	1,493,694.45	
156	JBL HETEMKHAN 24537891	1,129,602.11	
157	JBL HETEMKHAN 24538073	139,729.78	
158	JBL HETEMKHAN 24538171	4,616,418.28	
159	JBL HETEMKHAN 24708327	3,704,915.53	
160	JBL HK 0100024537549	506,038.36	
161	JBL HK 0100024708271	9,786,269.61	
162	JBL HK 0100024708629	5,612,746.66	
163	JBL HK STD 33	268,739.23	
164	JBL IshwardiURDI 0069-0320000127	1,269,405.04	
165	JBL IshwardiURDI 0069-0320000216	32,943.10	
166	JBL IshwardiURDI 0069-0320000225	96,820.28	
167	JBL Ishwardi 0449	25,523,171.19	
168	JBL Ishwardi STD 0458	18,703,274.45	
169	JBL JALDHAKA 0100032783826	3,019,642.16	
170	JBL JALDHAKA 0100032784121	552,997.47	
171	JBL JALDHAKA 0100032790237	29,186,353.00	
172	JBL KALIGANJ 0100081045181	148,480.05	
173	JBL KALIGONG 0320000209	8,203,460.00	
174	JBL KALIGONJ LALMONI 0265-0320000192	11,745,415.00	
175	JBL KATAKHALI 034213695	1,020,855.12	
176	JBL KATAKHALI 1031000141	1,869,738.10	
177	JBL KAUNIA 0100047503030	700,687.75	
178	JBL KURIGRAM 0100011508825	21,084,925.00	

Rahman Mostafa Alam & Co. ★ Dhaka

Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
179	JBL LALBAG 0100023819613	1,148,424.68	
180	JBL LALBAG 0100023819672	1,596,913.37	
181	JBL LALBAG 0100023820034	2,404,890.50	
182	JBL LALBAG 0100023820174	5,929,787.93	
183	JBL LALBAG 0100024477741	6,499,536.43	
184	JBL LALBAG 0100024477783	482,472.23	
185	JBL LALBAG 0100024477830	52,199.91	
186	JBL LALBAG 0100024477902	1,825,057.63	
187	JBL LALBAG 0100024477945	1,396,812.99	
188	JBL LALBAG 0100024478020	18,990,156.38	
189	JBL LALBAG 0100024478062	15,971.63	
190	JBL LALBAG 0100024478119	6,826,022.71	
191	JBL LALBAG 0100024478305	540,449.84	
192	JBL LALBAG BAZAR 0100023820034	7,207,582.25	
193	JBL LAXMIPUR 29670034	9,992,182.40	
194	JBL NACHOLE 01000041	3,844,325.15	
195	JBL NAWDAPARA 29258613	3,998,335.85	
196	JBL NURPUR 101	126,765.94	
197	JBL NURPUR STD 0269	10,787,558.77	
198	JBL PALASHBARI 0100087260989	5,470,346.00	
199	JBL PANCHAGAR 0210024419	6,001,460.00	
200	JBL Parbortipur 00610320000018	138,250.00	
201	JBL PARBOTIPUR 0320000072	9,133,492.00	
202	JBL PBR GAIBANDHA 0030-0320000622	6,683,111.36	
203	JBL PREMTALI 296-001002961	1,070,142.10	
204	JBL PSB PABNA CD 8946	19,338,076.22	
205	JBL RAHANPUR 17632	18,571,671.78	
206	JBL RAHANPUR 39487629	450,875.00	
207	JBL RAHANPUR 39488013	55,715.62	
208	JBL Rajshahiabari 0 100049592242	3,784,837.00	
209	JBL SHERPLUR 08780210013706	771,573.00	
210	JBL SHIBGANJ 1031000026	7,757,819.06	
211	JBL Shibganj 103100125	306,421.39	
212	JBL Shibgonj 0100038681499	424,410.05	
213	JBL SHILPO RANGPUR 0100034284541	4,796,838.90	
214	JBL THAKURGAON 0210033022	20,318.00	
215	JHB SIRajshahiGANJ 0100000844076	2,057,023.00	
216	MADUMATI SND 1113 1350000006	36,289.00	
217	MERCANTILE BANK DINAJ 14513100000160	3,284,511.00	
218	MERCANTILE BANK SND 0508-0320000269	4,198,566.00	
219	Mercantile BL Dinajpur14513100000183	3,381,080.07	
220	MERCANTILE NILPHAMARY 117313104522838	17,942,758.27	
221	MERCANTILE RajshahiSHAHI 110713114794928	101,822,617.49	
222	MIDLAND BoguraURA 00201090000033	17,051,373.80	
223	MITUAL TRUST GOBINDA 00710320000061	4,588,557.00	
224	MITUAL TRUST SIRajshahiGANJ 00810320000050	2,526,965.00	

Rahman Mostafa Alam & Co. ★ Dhaka

Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
225	MUTUAL JOYPURHAT 00310320000729	3,531,151.00	
226	NATIONAL RANG 1006001154872	25,869,470.30	
227	NATIONAL RANG 1006001154897	492,088.00	
228	NBL SAYED 1038001151600	12,569,063.00	
229	NCC BANK 00410315000022	9,192,692.23	
230	NCC BANK DINAJ 0325000142	20,837,755.00	
231	NCC BANK SAIDPUR 00360325000108	2,419,824.00	
232	NCC BoguraURA 00450320000303	11,735,360.75	
233	NCC BoguraURA 00450325000241	4,376,326.00	
234	NCCB RajshahiSHAHI 0315000031	663,865.00	
235	NCC PATGRAM 00370320010007	14,351,501.00	
236	NCC PATGRAM 0037-0325000081	195,159.83	
237	NCC PATGRAM 0325000072	4,636,286.00	
238	NCC RANG 0026-0320000333	1,020,844.00	
239	NCC RANG 0320000575	319.88	
240	NCC RANGPUR SPC 00230320000913	123,413,469.45	
241	ONE BANK BoguraRA 0195154182006	3,681,931.00	
242	ONE BANK SIRajshahiGANJ 0313000000091	5,395,089.80	
243	ONE RANGPUR 0523000000091	993,288.00	
244	PBL IshwardiARDI ESTABLIS 0122102000201	5,882,811.50	
245	PBL NILPHAMARY 0167102000182	693,298.37	
246	PBL Pabna Br0488102000733	8,525,241.13	
247	PBL SHAPLA 2160102000070	4,263,260.64	
248	PBL SHAPLA 2160102000085	2,285,679.59	
249	PBL SHAPLA 2160102000240	3,686,875.79	
250	PBL SHAPLA RANGPUR 2160102000012	1,196,872.31	
251	PBL SYEDPUR 0841102002361	4,639,903.00	
252	PREMIRE Rajshahi SND 012813100000037	5,551,307.08	
253	PRIME BANK DINAJ 16931010011238	12,668,442.22	
254	PRIME BANK Ishwardi SND 10895	41,026,730.75	
255	PRIME BANK SHERPUR 22431080001869	8,329,513.92	
256	PRIME BANK THAKURGAON 51231030006825	10,487,769.22	
257	PUBALI BANK CHAPAI 1337102000044	15,330,193.21	
258	PUBALI BANK FULBARI 3112102000027	23,060,842.37	
259	PUBALI BANK HRB PABNA STD 0746	16,720,678.00	
260	PUBALI BANK IshwardiURDI 0122102000160	7,115,617.00	
261	PUBALI BANK IshwardiURDI 0122102000313	403,896.00	
262	PUBALI BANK Ishwardi STD 0321	13,205,091.40	
263	PUBALI BANK MALDAH 0661102000733	12,592,480.00	
264	Pubali Bank Sathmatha Bogurara 3372102000085	158,440.00	
265	PUBALI BANK SATMATHA 3372102000384	6,382,913.40	
266	PUBALI BANK SATMATHA 3372102000634	6,124,153.42	
267	PUBALI BANK SHANTAHER 0305102000031	10,000.73	
268	Pubali BL Maldahpatty Dinajpur 0661901022680	27,190,812.00	
269	Pubali BL Thakurgaon 2178102000012	9,095,155.50	
270	PUBALI HAMID RD 90	388,925.00	

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Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
271	PUBALI Ishwardi 0393	5,266,602.94	
272	Pubali Joypurhat 0191102003767	292,208.02	
273	PUBALI JOYPURHAT 0191102003810	6,487,113.28	
274	Pubali Joypurhat 0191102006057	799,450.00	
275	Pubali Naogaon 0130102000178	381,964.69	
276	PUBALI NILPHAMARY 0167102000796	25,457,515.68	
277	PUBALI RANG 0297102025979	4,400,000.00	
278	Pubali Santahar Bogurara 0305102000066	978,040.30	
279	Pubali Santahar Bogurara 0305102000286	3,565,359.00	
280	Pubali Santahar Bogurara 0305102000294	1,147,283.81	
281	Pubali Sathmatha 3372102000066	1,031,637.16	
282	Pubali Sathmatha 3372102000491	1,232,514.38	
283	Pubali Sathmatha ,Bogurara 3372102000151	53,074,944.31	
284	Pubali Sathmatha Bogurara 3372102000277	1,524,165.35	
285	Pubali Sathmatha Bogurara 3372102000286	202,855.90	
286	Pubali Sathmatha Bogurara 3372102000294	13,452,053.48	
287	Pubali Sathmatha Bogurara 3372102000406	418,273.93	
288	Pubali Sathmatha Bogurara 3372102000770	2,969,938.15	
289	Pubali Sathmatha Bogurara 3372102001010	881,720.00	
290	PUBALI SHAHEB BAZAR 0419102000425	4,523.00	
291	PUBALI SHAPLA 2160102000066	60,774,803.68	
292	Rajshahi KRIshwardil DOIKHAOA 240000086	846,130.00	
293	RBL DIMLA4341024000003	4,208,810.70	
294	RBL Dupchanchia Bogurara 4028024000015	469,208.20	
295	RBL MAHIGONJ RANGPUR 4309024000005	16,426,230.00	
296	RBL SAYEDPUR 433024000012	2,721,410.49	
297	RBL Thanaroad,Bogurara 3988024000192	3,277,134.00	
298	REGIONAL AGRANI MALOPARA SND 0200005948639	20,511,575.45	
299	REGIONAL JBL CORP 0 4000998	131,251,323.92	
300	REGIONAL PUBALI 041910230746	393.40	
301	REZIONAL UCB Rajshahi SND 0261301000000148	4,715,986.28	
302	RUPALI BADIAKHALI 4416024000002	3,930,569.00	
303	RUPALI BANK BALIADANGD 3665020000023	5,523,107.00	
304	RUPALI BANK Ishwardi CD 5679	45,047,194.60	
305	RUPALI BANK KIshwardiOREGANJ 4291024000016	3,084,070.00	
306	RUPALI BANK LAXMIPUR 370702000914	9,452,576.01	
307	RUPALI BANK PABNA CD 62257	8,920,492.46	
308	RUPALI BANK SHERPUR 240000293	9,679,420.81	
309	RUPALI BANK TANORE 3574024002903	2,602,552.71	
310	RUPALI BARAKHATA 240000024	8,433,447.88	
311	Rupali Dhupchachia 4028024000017	223,300.00	
312	RUPALI DUPCHACHIA 240000063	4,671,527.12	
313	RUPALI JALDHAKA 4465024000049	1,851,491.98	
314	RUPALI KAHALU 240000063	9,486,848.26	
315	RUPALI NAMOSANKAR 2401665	4,486,876.00	
316	RUPALI NATORE 024000034	394,617.26	



Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
317	RUPALI NATORE 240000327	11,105,612.05	
318	RUPALI NATORE 3616024000033	473,101.00	
319	RUPALI PABNA 240000214	5,452,822.29	
320	RUPALI PABNA 62287	4,678,935.00	
321	RUPALI PATGRAM 4366024000004	13,681,705.00	
322	RUPALI RANGPUR 240033011	0.70	
323	RUPALI SHAHEB BAZAR 240033011	27,064,656.76	
324	RUPALI SHAHEB HAZAR 11/1	9,126,370.81	
325	RUPALI SHAHEB HAZAR 241020058	38,560,624.89	
326	RUPALI TANORE 3574024002904	116,453.00	
327	RUPALI TANORE 4024002901	167,576.38	
328	SBL CORP. RANGPUR 004000544	5,644,854.00	
329	SBL DOMAR 530536000634	137,809.67	
330	SBL KIshwardiORGONJ 5307436000533	1,116,376.00	
331	SBL KIshwardiOR NILPHAMARI 5307436000525	2,040,595.00	
332	SBL KURIGRAM 5208436000599	1,355,073.16	
333	SBL KURIGRAM 5208436001192	4,846,876.00	
334	SBL LALMONIRHAT 5210033007719	307,288.00	
335	SBL PALASHBARI 004000021	738,816.00	
336	SBL POLASHBARI GAIBANDHA 004000101	166,048.22	
337	SBL PURAN BA 5113633014804	4,218,696.00	
338	SBL PURN BA 5113633014787	23,572,829.85	
339	SEBL PABNA STD 11100000104	14,721,178.09	
340	SIBL BoguraRA 01113300005043	14,366,194.50	
341	SIBL Bogurara 0111360000546	2,000.00	
342	SIBL DINAJ 0531360000098	8,916,953.00	
343	SIBL Dinajpur 0531360000111	39,040.30	
344	SIBL DUPCHACHIA 0621360000267	2,000.81	
345	SIBL GOBINDAGANJ 0521360000029	9,401,181.00	
346	SIBL NAOGAON 0671360000331	2,000.00	
347	SIBL PABNA STD 0751360000216	8,140,056.19	
348	SIBL RANG 0681360000095	182,620.45	
349	SIBL SIRajshahiGANJ 012133007302	29,920,559.06	
350	SJIB Rajshahi MSND 1802 13100000172	3,154,426.27	
351	SONALI AZIZUL HUQ BR. BoguraURA 0602240000018	7,393,861.33	
352	Sonali Bank Azizul Coll. Bogurara 0602240000036	11,559,308.00	
353	SONALI BANK GAIBANDHA 5113603000094	2,908,884.05	
354	SONALI BANK IshwardiURDI 411136000284	2,854,203.00	
355	SONALI BANK JALDHAKA 5306004000839	11,481,256.00	
356	SONALI BANK KURIGRAM 5208436001151	4,826,856.00	
357	SONALI BANK NATORE 4910633004579	19,743,344.00	
358	SONALI BANK PALASHBARI 5112001070532	6,313,536.75	
359	SONALI BANK PARBOTIPUR 183136000164	179,107.00	
360	SONALI BANK TETULIA 110000080	22,196,499.20	
361	Sonali BL Corporate Dinajpur 1809336000105	3,198,087.70	
362	Sonali Bl Corporate Dinajpur 1809336000773	43,689,290.00	

Rahman Mostafa Alam & Co. Dhaka

Serial No.	Name of Banks	September 30, 2016 Closing Balance	
		Debit Tk	Credit Tk
363	Sonali BL Suihan Dinajpur 1829004000533	3,406,334.00	
364	Sonali BL Tetulia 004000588	1,056,050.00	
365	SONALI CORP. 4617733007495	574.28	
366	SONALI CORP. 46177360000308	292.10	
367	SONALI CORP 4617736000316	1,356,905.52	
368	SONALI CORPORATE 4617736000282	1,958,637.43	
369	SONALI GOBINDAGANJ 5107004001465	962,242.00	
370	SONALI Ishwardi 2508	153,375.00	
371	SONALI Ishwardi 3546	1,064,143.58	
372	SONALI KIshwardiOREGANJ 5307436000418	2,966,121.00	
373	SONALI LALMONIRHAT 5210036001009	9,856,641.80	
374	SONALI NILPHAMARY 5309033006795	2,455,313.00	
375	Sonali Parbotipur Dinajpur 004-000054	1,595,339.34	
376	Sonali PBR Siragonj 4215200000580	154,200.00	
377	SONALI RANG 5019001068389	50.03	
378	Sonali Sirag Gong 14	594,969.98	
379	SONALI SIRajshahiGANJ 4215200000579	1,842,012.17	
380	SONALI SS ROAD 4212733002802	3,250,596.00	
381	SONALI TALORA 0631233001417	1,277,178.00	
382	Sonali Tetulia Panchgaor 110000057	784,205.00	
383	SOUTHEAST Ishwardi SNK 0103-13100000005	6,069,364.83	
384	SOUTHEAST SIRajshahiGANJ 008813100000015	68.49	
385	STANDARD BANK DINAJ 05636000012	8,397,244.67	
386	STANDARD SAYED 05536000006	17,104,758.64	
387	UCBL 0071301000000228	2,000.00	
388	UCBL BoguraRA 0071301000000059	5,616,348.40	
389	UCBL JOYPURHAT 1501301000000019	2,458,912.00	
390	UCBL Maldahpatty 0121301000000160	9,596,524.83	
391	UCBL NATORE 006013100000334	24,963,330.70	
392	UCBL RANGPUR 0221301000000192	6,559,717.50	
393	UNION BANK PABNA SND 0361210000227	5,652,528.10	
394	Uttara Maldah Patty Danjpur 34341410000-4132	1,378,769.34	
395	Agrani Bank Ltd. Station road 02000004246524	543,770.00	
396	UCBL Bank 0071301000000228	2,000.00	
	Grand Total	**3,398,937,257.38**	



Northern Electricity Supply Company Limited
For the year ended June 30, 2018

Annexure-D

Ratio Analysis:

The important accounting ratios of the NESCO are given below for making the decision by the management.

Ratio to judgment of financial position and policies:

				Actual Ratio	Standard Ratio/ Percentage
A)	**Current Ratio:**	=	Current Assets / Currents Liabilities		
		=	12,939,740,596 / 16,088,675,530		
		=	**0.804**	**0.804: 1**	**2:1**

Comment:
The Standard ratio is 2:1 while the current ratio with the NESCO has arrived at 0.804 : 1.

B)	**Liquidity Ratio:**	=	Liquidity Assets / Current Liabilities		
		=	11,790,077,322 / 15,478,675,530		
		=	**0.762**	**0.762 : 1**	**1 : 1**

Liquidity assets: Total current & accrued assets- Store and Spears- Advance deposit and Prepayment.

Performance or Activity Ratio:

A)	**Sales to Working Capital**		Cost of Sales / Net Working Capital		
		=	20,776,458,746 / (3,148,934,934.18)		
		=	**-6.60**	**-6.60 : 1**	Higher the ratio is better

Net working Capital: Current Assets- Current Liabilities.

B)	**Fixed Assets Turn Over Ratio**	=	Cost of Sales / Net fixed Assets		
		=	20,776,458,746 / 11,774,805,287		
		=	**1.76**	**1.76 : 1**	Higher the ratio is better

Profitability Ratio:

A)	**Gross Profit Ratio**	=	Gross Profit / Sales		
			(497,780,393) / 20,776,458,746		Higher the percentage is
		=	**-2.40**	**-2.40%**	better

B)	**Net Profit Ratio**	=	Net Profit / Sales		
		=	(784,583,013) / 20,776,458,746		Higher the
		=	**-3.78**	**-3.68%**	percentage is better

Rahman Mostafa
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NORTHERN ELECTRICITY SUPPLY COMPANY LIMITED, RAJSHAHI
Name of RAO / RAC : NESCO
Unit Type : (Revenue Expenditure + Overhead Expenditure+ Collection+Deposit Works)
For the year ended June 30, 2018
Consolidated Trail Balance (Revenue Expenditure + Overhead Expenditure+ Collection) **(Annexure E)**

Code #	Head OF Accounts	Deposits Works		Revenue Collection		Revenue Expenditure		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
101	Utility Plant in Service-Generation	-	-	-	-	-	-	-	-
101A	Price Escalation UPIS-Generation	-	-	-	-	-	-	-	-
102	Utility Plant in Service-Transmission	-	-	-	-	-	-	-	-
102A	Price Escalation UPIS-Transmission	-	-	-	-	-	-	-	-
103	Utility Plant in Service-Distribution	98,708,581.00	-	-	-	75,730,648.00	-	174,439,229.00	-
103A	Price Escalation UPIS-Distribution	-	-	-	-	-	-	-	-
104	Utility Plant in Service-General Plant	-	-	-	-	365,046,674.00	-	365,046,674.00	-
104A	Price Escalation UPIS-General Plant	-	-	-	-	-	-	-	-
107	Utility Plant in Process of Reclassification	-	-	-	-	-	-	-	-
108	Utility Plant held for Future use	-	-	-	-	-	-	-	-
109	Projects in Progress	-	-	-	-	-	-	-	-
110	Nonutility Property	-	-	-	-	-	-	-	-
111	Accumulated Depreciation-Generation	-	-	-	-	-	-	-	-
112	Accumulated Depreciation-Transmission	-	-	-	-	-	-	-	-
113	Accumulated Depreciation-Distribution	-	-	-	-	-	-	-	-
114	Accumulated Depreciation-General Plant	-	-	-	-	-	-	-	-
115	Accumulated Depreciation Utility Plant in Process Re Classification	-	-	-	-	-	-	-	-
116	Accumulated Depreciation Utility Plant in Held for use	-	-	-	-	-	-	-	-
122	Accumulated Depreciation Non Utility Property	-	-	-	-	-	-	-	-
129	FDR- Against Miscellenious/Revenue Fund	-	-	1,047,524,223.00	-	872,718,484.69	2,800,000.00	1,920,242,707.69	2,800,000.00
129 A	FDR- Against GPF/CPF	-	-	-	-	54,566,469.00	-	54,566,469.00	-
129 B	FDR- Against Pension/Gratuity Fund	-	-	-	-	-	-	-	-
129 C	Investment against Share/Stock	-	-	-	-	-	-	-	-
129 D	Other Investment	-	-	-	-	-	-	-	-
130	Cash in Bank-Assets Insurance Fund	-	-	-	-	-	-	-	-
131	Petty Cash Fund	-	-	-	-	616,500.00	501,500.00	616,500.00	501,500.00
132	Cash in Bank-Pension Account	-	-	-	-	-	-	-	-
133	Cash in Bank-Local Collection Account	-	-	2,048,031,209.54	2,839,089,837.21	(663,699,580.00)	-	1,384,331,629.54	2,839,089,837.21

Rahman Mostafa Alam & Co. Dhaka

Code #	Head OF Accounts	Deposits Works		Revenue Collection		Revenue Expenditure		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
134	Cash in Bank-Miscellaneous Collection Account	-	-	28,805,168.79	3,349,404.97	3,356,690.26	719,245.06	32,161,859.05	4,068,650.03
134A	Cash in Bank-Consumers Security Deposit Account	-	-	49,497,238.99	104,960,045.49	-	-	49,497,238.99	104,960,045.49
135	Cash in Bank-Regional Accounting Office	-	-	-	-	157,918,184.07	128,078,419.90	157,918,184.07	128,078,419.90
136	Cash in Bank-Collection Retention Account	-	-	-	-	-	-	-	-
137	Cash in Bank-Regional Collection Account	-	-	691,899,225.51	1,065,770,940.00	-	-	691,899,225.51	1,065,770,940.00
137A	Cash in Bank- Regional Miscellaneous Collection Account	-	-	6,464,361.36	3,196,727.16	1,217,987.00	2,402,008.00	7,682,348.36	5,598,735.16
137B	Cash in Bank-Regional Consumers Security Deposit Account	-	-	13,451,378.64	19,405,222.24	-	-	13,451,378.64	19,405,222.24
138	Cash in Bank- Deposit Account	342,407,765.77	54,947,612.22	-	-	(159,873,714.00)	33,556,363.60	182,534,051.77	88,503,975.82
139	Cash at Bank- Central Bank Account	-	-	-	-	-	-	-	-
139A	Cash at Bank - Zonal Central Bank Account	-	-	-	-	635,607,544.16	773,172,038.95	635,607,544.16	773,172,038.95
139(b)	Cash In Hand-Con. S.D	-	-	-	-	24,646,096.65	-	24,646,096.65	-
139(C)	Cash In Hand-Revenue Misc	-	-	-	-	13,291,248.99	-	13,291,248.99	-
139(D)	Cash In Hand-Deposits Works	-	-	-	-	22,618,723.13	-	22,618,723.13	-
139(E)	Cash In Hand-Meter Acc	-	-	-	-	13,362,682.00	-	13,362,682.00	-
139(F)	Cash In Hand-CPF	-	-	-	-	11,315,651.16	-	11,315,651.16	-
140	Cash in Bank- Benevolent Fund/ Group Insurance Account	-	-	A/R Dr -	A/R collection Cr.	-	-	A/R -	A/R collection
141	Accounts Receivable- Consumers	-	-	20,516,661,882.63	19,766,550,297.66	-	-	20,516,661,882.63	19,766,550,297.66
142	Accounts Receivable- Others	-	-	-	-	-	-	-	-
142A	Accounts Receivable for DSL - PGCB	-	-	-	-	-	-	-	-
142B	Accounts Receivable for DSL - APSCL	-	-	-	-	-	-	-	-
142C	Accounts Receivable for DSL - WZPDC	-	-	-	-	-	-	-	-
142D	Accounts Receivable for DSL - WZPDC	-	-	-	-	-	-	-	-
143	Accumulated Provision for Uncollectable Accouts	-	-	23,679,742.01	-	10,363,118.61	-	34,042,860.62	-
144	Advances to Contractors and Suppliers	-	-	-	-	50,000.00	88,000.00	50,000.00	88,000.00
144A	Advances to Fuel Suppliers	-	-	-	-	-	-	-	-
145	Advances to Officers and Empoyees	-	-	-	-	90,318,622.00	90,318,622.00	90,318,622.00	90,318,622.00
146	Advances to Officers and Employees-Noninterest Bearing	-	-	-	-	1,998,895.00	1,597,148.00	1,998,895.00	1,597,148.00
146A	Advances to Officers and Employees-Noninterest Bearing	-	-	-	-	-	-	-	-
147	Temporary Advances	-	-	-	-	27,756,406.50	23,804,837.50	27,756,406.50	23,804,837.50

Rahman Mostafa Alam & Co. Dhaka

Code #	Head OF Accounts	Deposits Works		Revenue Collection		Revenue Expenditure		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
147A	Advance to CFL Blub	-	-	-	-	-	-	-	-
148	House Building/ Land Purchase/ House Repairing Advance	-	-	-	-	4,316,556.00	4,316,556.00	4,316,556.00	4,316,556.00
149	Deposit on Letter of Credit	-	-	-	-	-	-	-	-
150	Motor Cycle/ Bi-cycle Advance	-	-	-	-	-	-	-	-
151	Fuel Stock	-	-	-	-	-	-	-	-
152	Stores & Spares Purchase - Local	-	-	-	-	373,471,341.00	1,235,306.00	373,471,341.00	1,235,306.00
152A	Stores & Spares Purchase - Foreign	-	-	-	-	-	-	-	-
152B	Stores & Spares - Received from other stores	-	-	-	-	-	-	-	-
153	Construction Stores.	-	-	-	-	-	-	-	-
154	Stock of P.C. Pole.	-	-	-	-	-	-	-	-
159	Goods in Transit.	-	-	-	-	-	-	-	-
161	Prepaid Insurance.	-	-	-	-	-	-	-	-
162	Prepaid Rent.	-	-	-	-	-	-	-	-
163	Advance Payment of Tax (TDS)	109,535.00	-	4,036,425.33	-	9,267,562.35	66,599.62	13,413,522.68	66,599.62
169	Other Prepaid Expenses.	-	-	-	-	-	-	-	-
181	Pre - transfer Claims Receivable from Government.	-	-	-	-	-	-	-	-
182	Claims Receivable from Insurance Company.	-	-	-	-	-	-	-	-
183	Security Deposit for Telephone Connection.	-	-	-	-	300.00	-	300.00	-
184	Security Deposit for Gas Connection.	-	-	-	-	-	-	-	-
185	Security Deposit for Water Connection.	-	-	-	-	-	-	-	-
186	Claim Receivable from WDB for Exp. against	-	-	-	-	-	-	-	-
191	Accounts Receivable - Government Duty.	-	-	1,011,670,082.15	950,208,771.55	-	-	1,011,670,082.15	950,208,771.55
192	Preliminary Survey & Investigation Charges.	-	-	-	-	-	-	-	-
193	Extraordinary Property Losses.	-	-	-	-	-	-	-	-
194	Adjustment & Suspense Account.	-	-	-	-	-	-	-	-
195	P.C. Pole Mfg. Account.	-	-	-	-	-	-	-	-
198	Loan to & from other Govt/ Autonomus/ SemiGovt Agencies	-	-	-	-	-	-	-	-
198A	Loan/Advance to other Companies	-	-	-	-	1,348,640,954.00	184,941,374.00	1,348,640,954.00	184,941,374.00
199	Other Deffered Debits.	-	-	-	-	-	-	-	-
199A	Portion of Loan - Principal to PGCB	-	-	-	-	-	-	-	-
199B	Portion of Loan - Principal to APSCL	-	-	-	-	-	-	-	-
199C	Portion of Loan - Principal to WZPDC	-	-	-	-	-	-	-	-
201	Capital.	-	-	-	-	-	-	-	-

Rahman Mostafa Alam & Co. Dhaka

Code #	Head OF Accounts	Deposits Works		Revenue Collection		Revenue Expenditure		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
201A		-	-	-	-	-	-	-	-
202	Unappropriated Earned Surplus (Deficit).	-	-	-	-	-	-	-	-
203	Appropriated Earned Surplus.	-	-	-	-	-	-	-	-
204	Appraisal Surplus.	-	-	-	-	-	-	-	-
205	Previous Year Expenses.	-	-	-	-	280,722.00	33,694.00	280,722.00	33,694.00
206	Receipts for Deposit Work.	-	437,514,069.74	-	-	154,882,364.54	-	154,882,364.54	437,514,069.74
251	Grant from Foreign Government & Agencies.	-	-	-	-	-	-	-	-
252	Grant from National Government & Agencies.	-	-	-	-	-	-	-	-
301	Due to National Government & its Agencies.	-	-	-	-	-	-	-	-
302	Foreign Loans.	-	-	-	-	-	-	-	-
303	Debenture.	-	-	-	-	-	-	-	-
308	Liquidity Damage Reserve	-	-	-	-	-	-	-	-
309	Other Long Term Liabilities.	-	-	-	-	-	-	-	-
310	Accoutns Payable - CDST.	-	-	-	-	-	-	-	-
310A	Accounts Payable - VAT.	393,066.00	393,066.00	-	-	35,435,567.00	35,435,567.00	35,828,633.00	35,828,633.00
311	Accounts Payable - Contractors & Suppliers.	-	-	-	-	62,742,735.00	24,865,884.00	62,742,735.00	24,865,884.00
312	Accounts Payable - Others.	-	-	-	-	888,386.00	2,651,915.00	888,386.00	2,651,915.00
313	Accounts Payable - BPDB.	-	-	-	-	16,241,932,874.23	17,512,164,153.99	16,241,932,874.23	17,512,164,153.99
314	Accrued Salaries & Allowances.	-	-	-	-	-	-	-	-
315	Accounts Payable - PGCB.	-	-	-	-	1,172,291,694.00	948,940,683.00	1,172,291,694.00	948,940,683.00
316	Accrued Interest on Loan - Local BPDB's own	-	-	-	-	-	-	-	-
316A	Accrued Interest on Loan - Foreign - PDB's own	-	-	-	-	-	-	-	-
316B	Accrued Interest on Loan - PGCB	-	-	-	-	-	-	-	-
316C	Accrued Interest on Loan - APSCL	-	-	-	-	-	-	-	-
316D	Accrued Interest on Loan - WZPDC	-	-	-	-	-	-	-	-
317	Accured Interest on Tax.	-	-	-	2,367,974.20	-	1,036,311.86	-	3,404,286.06
318	Assets Insurance Fund Accounts.	-	-	-	-	-	-	-	-
319	Loan on Trust Receipt (LTR).	-	-	-	-	-	-	-	-
320	Bank overdraft (O/D).	-	-	-	-	110,000,000.00	720,000,000.00	110,000,000.00	720,000,000.00
321	Security Deposit - Consumers.	-	-	27,000.00	146,683,231.56	120,000.00	-	147,000.00	146,683,231.56
322	Security Deposit - Contractors & Suppliers.	332,445.00	332,445.00	-	-	63,121,462.00	85,971,359.00	63,453,907.00	86,303,804.00
324	Other Deposits.	-	-	-	-	-	-	-	-
325	Deduction for CBA's Subscription.	-	-	-	-	270,990.00	270,990.00	270,990.00	270,990.00

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Code #	Head OF Accounts	Deposits Works		Revenue Collection		Revenue Expenditure		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
331	Boards CPF Contribution.	-	-	-	-	762,970.80	29,637,391.95	762,970.80	29,637,391.95
332	Interest on CPF Contribution.	-	-	-	-	-	-	-	-
341	Employees CPF Contribution.	-	-	-	-	1,136,928.84	35,475,503.84	1,136,928.84	35,475,503.84
342	Employees Benevolent Fund Contribution.	-	-	-	-	1,363,993.00	1,363,993.00	1,363,993.00	1,363,993.00
343	Employees Other Salary Deduction.	-	-	-	-	5,802,808.00	3,371,236.00	5,802,808.00	3,371,236.00
344	Withholding Taxes.	359,084.00	359,084.00	-	-	46,553,433.00	46,553,433.00	46,912,517.00	46,912,517.00
344 A	Withholding Taxes.	-	-	-	-	15,294,321.00	15,294,071.00	15,294,321.00	15,294,071.00
351	Government Duty Payable.	-	-	-	-	-	-	-	-
352	Deduction for Group Insurance.	-	-	-	-	105,913.00	105,913.00	105,913.00	105,913.00
353	Provision for Gratuity.	-	-	-	-	1,390,000.00	81,523,008.00	1,390,000.00	81,523,008.00
354	Pension Fund Account.	-	-	-	-	8,923,916.00	8,923,916.00	8,923,916.00	8,923,916.00
355	Employees GPF Account.	-	-	-	-	145,638,489.00	145,638,489.00	145,638,489.00	145,638,489.00
356	Interest on GPF.	-	-	-	-	110,740,979.00	110,740,979.00	110,740,979.00	110,740,979.00
357	Fund for Employees Honorarium	-	-	-	-	1,387,396.00	25,930,311.00	1,387,396.00	25,930,311.00
358	Insurance claim received for Deceased Employees.	-	-	-	-	-	-	-	-
359	Other Liabilities.	-	-	-	-	-	-	-	-
391	Uncollected Government Duty.	-	-	950,208,771.55	1,011,670,082.15	-	-	950,208,771.55	1,011,670,082.15
392	Other Deffered Credit	-	-	-	-	-	-	-	-
392 A	Deffered Credit - Portion of Local Loan	-	-	-	-	-	-	-	-
392 B	Deffered Credit - Portion of Foreign Loan	-	-	-	-	-	-	-	-
501	Energy Salaes.	-	-	-	20,516,661,882.63	-	-	-	20,516,661,882.63
502	Accrued Sales.	-	-	-	-	-	-	-	-
503	Income on Sale of P.C. Pole.	-	-	-	-	-	-	-	-
511	Other Income.	-	2,334,866.11	-	350,357,869.64	-	96,256,588.99	-	448,949,324.74
611	Generation Operating Expenses.	-	-	-	-	-	-	-	-
612	Generation Maintenance Expenses.	-	-	-	-	-	-	-	-
613	Electricity Purchase From IPP	-	-	-	-	-	-	-	-
614	Electricity Purchase - Rental Plant	-	-	-	-	-	-	-	-
616	Electricity Purchase - Public Plant	-	-	-	-	-	-	-	-
617	Elecity Purchase from PDB	-	-	-	-	17,512,164,153.99	-	17,512,164,153.99	-
618	Elecity Purchase by PDB from SPC Generation	-	-	-	-	-	-	-	-
621	Transmission Operating Expenses.	-	-	-	-	-	-	-	-
622	Transmission Maintenance Expenses.	-	-	-	-	-	-	-	-



Code #	Head OF Accounts	Deposits Works		Revenue Collection		Revenue Expenditure		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
623	Wheeling Charge - Transmission Expenses.	-	-	-	-	948,940,683.00	-	948,940,683.00	-
631	Distribution Operating Expenses.	1,625,366.90	-	42,207,889.47	-	2,038,188,001.52	-	2,082,021,257.89	-
632	Distribution Maintenance Expenses.	125,304,740.00	-	-	-	140,132,305.00	-	265,437,045.00	-
641	Commercial Operation Expenses.	-	-	-	-	116,637,856.00	-	116,637,856.00	-
642	Commercial Maintenance Expenses.	-	-	-	-	-	-	-	-
651	General Administrative Expenses.	-	-	-	-	417,211,187.52	-	417,211,187.52	-
652	General Maintenance Expenses.	-	-	-	-	5,010,081.00	-	5,010,081.00	-
671	Interest Expenses Loans (Foreign).	-	-	-	-	-	-	-	-
672	Interest Expenses Loans (Local).	-	-	-	-	-	-	-	-
672A		-	-	-	-	-	-	-	-
673	Losses on Foreign Exchange Fluctuations.	-	-	-	-	-	-	-	-
674	Revaluation of Accumulated Depreciation.	-	-	-	-	-	-	-	-
675	Interest on GPF / CPF.	-	-	-	-	36,469,803.08	20,038,753.08	36,469,803.08	20,038,753.08
676	Interest of Bank O/D / LTR (Short Term Loan)	-	-	-	-	-	-	-	-
677	Provision for Assets Insurance Fund.	-	-	-	-	-	-	-	-
678		-	-	-	-	-	-	-	-
681	Ammortizations Extraordinary Property Loss.	-	-	-	-	-	-	-	-
682	Ammortizations other Deffered Debits.	-	-	-	-	-	-	-	-
701	Development General Overhead Account.	-	-	-	-	-	-	-	-
901	Remittance to Regional Collection Accounts.	-	-	20,517,453,883.67	-	286,634.01	-	20,517,740,517.68	-
902	Retention Remittance to Regional Collection Accounts.	-	-	-	-	-	-	-	-
903	Principal Remittance from Local Collection Accounts.	-	-	-	20,517,453,883.67	-	286,634.01	-	20,517,740,517.68
904	Retention Remittance from Local Collection Accounts.	-	-	-	-	-	-	-	-
905	Remittance to Central Bank Account.	-	-	268,554,236.70	-	-	-	268,554,236.70	-
905A	Remitt. To Zonal Central Bank Account	-	-	19,857,726,858.52	-	-	-	19,857,726,858.52	-
906	Remittance from Regional Collection Account.	-	-	-	-	-	-	-	-
906A	Remitt. From Zonal Pegional Bank Account	-	-	-	-	-	19,857,726,858.52	-	19,857,726,858.52
907	Remittance to Regional Accounting Office.	-	-	-	-	-	-	-	-
907A	Remitt. To Regional Bank A/C from Zonal Central Bank A/c	-	-	-	-	3,193,487,766.00	-	3,193,487,766.00	-
908	Remittance from Central Bank Account.	-	2,421,150.00	-	-	-	14,608,103.00	-	17,029,253.00
908A	Remittance From Zonal Central Bank Account	-	-	-	-	-	3,193,487,766.00	-	3,193,487,766.00

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Code #	Head OF Accounts	Deposits Works		Revenue Collection		Revenue Expenditure		Total	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
909	Remittance from Retention Account.	-	-	-	-	-	-	-	-
910	Remittance to Unit from Retention Account.	-	-	-	-	-	-	-	-
911	Remittance to Deposits Works Fund.	354,808,483.40	-	-	-	-	354,808,483.40	354,808,483.40	354,808,483.40
912	Remittance Pension Account.	-	-	-	-	-	-	-	-
913	Remittance Benevolent Fund Account.	-	-	-	-	331,259.00	331,259.00	331,259.00	331,259.00
914	Remittance Group Insurance Account.	-	-	-	-	22,362.00	22,362.00	22,362.00	22,362.00
915	Remittance GPF / CPF Account.	-	-	-	-	69,755,691.64	69,755,691.64	69,755,691.64	69,755,691.64
915A	Remittance CPF Account.	-	-	-	-	64,082,120.16	64,082,120.16	64,082,120.16	64,082,120.16
916	Clearing Account - Local Office.	1,884,086.00	220,111,025.00	-	27,000.00	2,379,594,144.58	2,161,340,205.58	2,381,478,230.58	2,381,478,230.58
917	Clearing Account - Regional Accounting Office (To be used by HO).	-	-	-	-	-	-	-	-
918	Clearing Account - Central Office (To be used by RAO).	4,784,515.00	212,304,350.00	102,469,546.74	137,128,637.99	3,458,774,651.76	4,685,996,357.07	3,566,028,713.50	5,035,429,345.06
919	Remittance Miscellaneous Account.	-	-	30,663,749.17	25,190,815.17	45,100.00	5,518,034.00	30,708,849.17	30,708,849.17
920	Remittance to Regional Consumers S/D Account.	-	-	202,804,246.29	202,804,246.29	-	-	202,804,246.29	202,804,246.29
921	Remittance to Central Bank Misellaneous Collection Account.	-	-	23,103,716.01	-	21,833,240.00	44,936,956.01	44,936,956.01	44,936,956.01
922	Remittance to Central Bank Consumers S/D A	-	-	225,936,033.51	-	-	225,936,033.51	225,936,033.51	225,936,033.51
923	Remittance to PGCB	-	-	-	-	-	-	-	-
924	Clearance From Water Development Board	-	-	-	-	-	-	-	-
925	Remittance - Deduction of Land Purchase, House building, House repairing, Motor cycle advance.	-	-	-	-	587,100.00	587,100.00	587,100.00	587,100.00
TOTAL		930,717,668.07	930,717,668.07	67,662,876,869.58	67,662,876,869.58	51,879,246,127.24	51,879,246,127.24	120,472,840,664.89	120,472,840,664.89

