

IAS Ref.

1p46(a)

1p8(d)

1p46(c)

Bangladesh Power Development Board**Cash Flow Statement****For the year ended 30 June 2009**

1p38

1p46(e),1p113

		30 June 2009	30 June 2008
	Notes	Taka	Taka
7p10,13	Cash Flow from Operating Activities		
7p14(a)	Cash received from customers	59,493,611,580	54,653,700,781
7p14(b)	Cash received from other operating income	1,028,017,632	(785,765,766)
7p14(c)	Cash Paid to operating Expenses	(64,957,491,389)	(55,155,039,349)
1p81(b)	Financing costs	(2,086,927,832)	(2,222,900,129)
		(6,522,790,008)	(3,510,004,463)
7p10,16	Cash Flow from Investing Activities		
7p16(a)	Fixed Assets purchase	(2,866,403,279)	(9,750,628,227)
1p71(a),(b)	Capital work in progress	(2,665,718,097)	771,235,875
7p16(c)	Investment in associate company	-	(62,071,415)
7p22(b)	FDR investment	(5,334,366,543)	(3,302,725,104)
7p22(b)	Investment encashed	2,953,386,431	320,774,386
		(7,913,101,488)	(12,023,414,486)
7p10,17	Cash Flow from Financing Activities		
7p17(c)	Loan received		
7p17(c)	Government loan Project		1,552,616,000
	Government loan -IPP Bill		8,133,631,594
7p17(c)	Foreign Loan		1,283,222,314
	Exchange rate fluctuation		1,163,936,702
7p17(d)	Loan paid		
7p17(d)	Government loan Project		(555,815,591)
7p17(d)	Foreign Loan		(2,698,093,027)
	Interest paid Govt Loan		(570,900,000)
	Interest paid Foreign Loan		(538,405,212)
	Refund to government		(308,647,560)
	Adjustment for West Zone Power Distribution		
7p17(c),(d)	Company Ltd (WZPDCL) Loan		(6,000,000)
	Opening balance of loan recasting		(68,071,415)
7p28	exchange loss fluctuation	(391,990,123)	(14,000,000)
	Difference of current portion of long term loan		(1,875,219,702)
1p68(p),75(e)	Capital reserve	172,984,515	285,039,634
1p68(p),75(e)	Paid up capital	2,157,169,781	1,484,860,659
7p17(d)	Refund to Government	(140,170,813)	(308,647,560)
		1,797,993,360	6,959,506,836
		(12,637,898,137)	(8,573,912,114)
		18,817,113,082	16,566,969,724
		6,179,214,946	7,993,057,610
		22,214,937,336	18,817,113,082

The annexed note 1 to 30 form an integral part of these financial statements

Director Accounts BPDB

Controller (Accounts & Finance)

Notes to the cash flow statements

1. Cash received from customers

Trade and other receivables (opening Balance)	46,101,740,107	46,828,254,541
Add: Energy sales	61,519,289,231	53,927,186,347
Less: Trade and other rceivables (Closing)	48,127,417,758	46,101,740,107
	<u>59,493,611,580</u>	<u>54,653,700,781</u>

2. Cash received from other operating income

Other receivable (Opening)	8,530,362,112	5,728,339,135
Add: Other income	2,113,370,816	2,016,257,211
Other receivable (Closing)	9,615,715,295	8,530,362,112
	<u>1,028,017,632</u>	<u>(785,765,766)</u>

3. Cash Paid to operating Expenses

Opening balance current liabilities		
Trade and other payables	10,580,685,367	12,698,539,152
Other liabilities	7,353,425,635	4,760,676,276
Clearing accounts	4,366,772,451	3,792,172,564
Closing balance of Current assets		
Inventory	8,320,766,472	7,683,951,726
Advance to contractors and suppliers	2,439,917,419	1,289,010,646
Advance to employess	1,312,820,663	1,296,369,278
Deposit and prepayment expenses	109,233,194	267,746,745
Add: Expenses		
Generation Expenses	58,940,061,413	49,897,761,716
Distribution expenses	2,502,860,383	6,354,912,788
Customer Accounts Expenses	358,775,042	(1,793,122,233)
Prior year adjustment	(1,887,489,371)	728,384,781
General and administrative expenses	985,524,905	850,796,516
Less:		
Closing balance of current liabilities		
Trade and other payables	10,009,294,207	10,580,685,367
Other liabilities	6,312,724,317	7,353,425,635
Clearing accounts	3,566,765,265	4,366,772,451
Opening balance of current assets		
Inventory	7,683,951,726	7,976,615,762
Advance to contractors and suppliers	1,289,010,646	1,036,493,549
Advance to employess	1,296,369,278	1,133,191,775
Deposit and prepayment expenses	267,746,745	224,976,068
	<u>64,957,491,389</u>	<u>55,155,039,349</u>