



বাংলাদেশ এনার্জি রেগুলেটরী কমিশন (বিইআরসি)।

বাংলাদেশ এনার্জি রেগুলেটরী কমিশন (বিইআরসি) কর্তৃক
বিদ্যুৎ খাতে অভিন্ন হিসাব পদ্ধতি (Uniform System
of Accounts) নির্ধারণ সংক্রান্ত আদেশ।

বিইআরসি আদেশ নম্বর: ২০২৪/০৭

তারিখ: ১৬ আষাঢ় ১৪৩১ বঙ্গাব্দ / ৩০ জুন ২০২৪ খ্রিস্টাব্দ।

বাংলাদেশ এনার্জি রেগুলেটরী কমিশন

টিসিবি ভবন (৪র্থ তলা)

১ কারওয়ান বাজার, ঢাকা-১২১৫

www.berc.org.bd

সূচীপত্র

<u>অনুচ্ছেদ</u>	<u>বিষয়বসী</u>	<u>পৃষ্ঠা</u>
১	শ্রেণীপত্র	১-২
২	অভিন্ন হিসাব পদ্ধতি প্রণয়নে কমিশন কর্তৃক গৃহীত ব্যবস্থা	২-৪
৩	অভিন্ন হিসাব পদ্ধতি নির্ধারণ আদেশ	৪-৫
তফসিল-'ক'	অভিন্ন হিসাব পদ্ধতি (বিদ্যুৎ) ২০২৪। [Uniform system of Accounts (Electricity).2024]	৬-২৫৭



বাংলাদেশ এনার্জি রেগুলেটরী কমিশন (বিইআরসি) কর্তৃক বিদ্যুৎ খাতে অভিন্ন হিসাব পদ্ধতি (Uniform System of Accounts) নির্ধারণ সংক্রান্ত আদেশ।

বিইআরসি আদেশ নম্বর: ২০২৪/০৭

তারিখ: ১৬ আষাঢ় ১৪৩১ বঙ্গাব্দ/৩০ জুন ২০২৪ খ্রিষ্টাব্দ।

বাংলাদেশ এনার্জি রেগুলেটরী কমিশন আইন, ২০০৩ এর ধারা ২২(ছে) এর উদ্দেশ্য পূরণকল্পে International Financial Reporting Standards (IFRS) এবং International Accounting Standards (IAS) অনুসরণে বিদ্যুৎ খাতের বিদ্যমান হিসাব পদ্ধতি পর্যালোচনা, মতামত গ্রহণ এবং বিস্তারিত বিশ্লেষণেরে অদ্য ১৬ আষাঢ়, ১৪৩১ বঙ্গাব্দ/৩০ জুন ২০২৪ খ্রিষ্টাব্দ তারিখে এ আদেশ প্রদান করা হলো:-

১.০ প্রেক্ষাপট:

১.১ বাংলাদেশ এনার্জি রেগুলেটরী কমিশন আইন, ২০০৩ এর ধারা ২২(ছে) মোতাবেক সকল লাইসেন্সীর জন্য অভিন্ন হিসাব পদ্ধতি (Uniform System of Accounts) নির্ধারণ করা কমিশনের দায়িত্ব। বিদ্যুৎ খাতের একক ক্রেতা, উৎপাদনকারী এবং বিতরণকারী হিসেবে বাংলাদেশ বিদ্যুৎ উন্নয়ন বোর্ড (বাবিউবো) এবং বিদ্যুৎ সঞ্চালন প্রতিষ্ঠান হিসেবে পাওয়ার গ্রিড কোম্পানি অব বাংলাদেশ লিমিটেড (পিজিসিবি) এবং বিদ্যুৎ বিতরণকারী সংস্থা/কোম্পানি হিসেবে বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড (বাপবিবো) [উহার আওতাধীন ৮০ টি পল্লী বিদ্যুৎ সমিতি (পবিস) কর্তৃক বিদ্যুৎ বিতরণ কার্যক্রমের জন্য], ঢাকা পাওয়ার ডিস্ট্রিবিউশন কোম্পানি লিমিটেড (ডিপিডিসি), ঢাকা ইলেক্ট্রিক সাপ্লাই কোম্পানি লিমিটেড (ডেসকো), ওয়েস্ট জোন পাওয়ার ডিস্ট্রিবিউশন কোম্পানি লিমিটেড (ওজোপাডিকো) এবং নর্দান ইলেকট্রিসিটি সাপ্লাই পিএলসি কমিশনের লাইসেন্সী। এছাড়া অন্যান্য সরকারি/বেসরকারি বিদ্যুৎ উৎপাদনকারী কোম্পানি ও প্রতিষ্ঠানও বিইআরসি এর লাইসেন্সের আওতাভুক্ত।

১.২ বাংলাদেশ এনার্জি রেগুলেটরী কমিশন (বিদ্যুৎ উৎপাদন ট্যারিফ) প্রবিধানমালা, ২০০৮, এর তফসিলে বর্ণিত বিদ্যুৎ উৎপাদন ট্যারিফ মেথডলজি এর অনুচ্ছেদ ৩.২.৪.১.২ অনুযায়ী বিদ্যুৎ উৎপাদন প্রতিষ্ঠানের খরচাদি বাংলাদেশ একাউন্টিং স্ট্যান্ডার্ডস এবং কমিশন কর্তৃক নির্ধারিত অভিন্ন হিসাব পদ্ধতির ওপর ভিত্তি করে নির্ণীত হবে।

১.৩ বাংলাদেশ এনার্জি রেগুলেটরী কমিশন (বিদ্যুৎ সঞ্চালন ট্যারিফ) প্রবিধানমালা, ২০১৬ এর তফসিলে বর্ণিত বিদ্যুৎ সঞ্চালন পদ্ধতি (Methodology) এর অনুচ্ছেদ ২(৩)(খ)(অ) মোতাবেক বিদ্যুৎ সঞ্চালন প্রতিষ্ঠানের যথাযথ হিসাব নাথার ও সংজ্ঞা ইত্যাদি কমিশন প্রণীত অভিন্ন হিসাব পদ্ধতি অনুযায়ী ব্যবহৃত হবে এবং অনুচ্ছেদ ২(৬)(ক)(অ) অনুযায়ী বিদ্যুৎ সঞ্চালন প্রতিষ্ঠানের খরচাদি বাংলাদেশ একাউন্টিং স্ট্যান্ডার্ডস এবং কমিশন কর্তৃক নির্ধারিত অভিন্ন হিসাব পদ্ধতির এর ওপর ভিত্তি করে নির্ণীত হবে।



- ১.৪ বাংলাদেশ এনার্জি রেগুলেটরী কমিশন বিদ্যুৎ বিতরণ (খুচরা) ট্যারিফ প্রবিধানমালা, ২০১৬ এর তফসিলে বর্ণিত বিদ্যুৎ বিতরণ ট্যারিফ নির্ধারণ পদ্ধতি (Methodology) এর অনুষ্টেদ ২(৩)(খ)(অ) মোতাবেক বিদ্যুৎ বিতরণ প্রতিষ্ঠানের সম্পদের যথাযথ প্র্যাটের নাম্বার ও সংজ্ঞা কনিশনে প্রণীত অভিন্ন হিসাব পদ্ধতি অনুযায়ী ব্যবহৃত হবে এবং অনুষ্টেদ ২(৬)(ক)(আ) অনুযায়ী বিদ্যুৎ বিতরণ প্রতিষ্ঠানের খরচাদি নিগীত হবে।
- ১.৫ এ প্রেক্ষাপটে বিদ্যুৎ খাতের একই ধরনের প্রতিষ্ঠানসমূহের সম্পদ-দায়, এবং আয়-ব্যয় একই মানদণ্ডে তুলনা করা, একটি অভিন্ন, স্বচ্ছ এবং জবাবদিহিতামূলক হিসাব পদ্ধতিতে বিদ্যুৎ ইউটিলিটিসমূহের অর্থিক কার্যক্রম ব্যবস্থাপনা এবং রিপোর্টিং এর কার্যকর নিয়ন্ত্রণ/নিয়মন ও তদারকি, রেগুলেটরী পরিবর্তনের আর্থিক প্রভাব, বিনিয়োগ এবং পরিচালন সিদ্ধান্ত মূল্যায়নসহ ব্যয় যৌক্তিকীকরণের টুলস (Tools) হিসেবে কমিশন কর্তৃক অভিন্ন হিসাব পদ্ধতি নির্ধারণের উদ্যোগ গ্রহণ করা হয়।
- ২.০ অভিন্ন হিসাব পদ্ধতি প্রণয়নে কমিশন কর্তৃক গৃহীত ব্যবস্থা:
- ২.১ বিদ্যুৎ খাতের লাইসেন্সীসমূহের জন্য অভিন্ন হিসাব পদ্ধতি নির্ধারণ ও বাস্তবায়নের লক্ষ্যে USAID এর সহায়তায় মার্কিন যুক্তরাষ্ট্রের কেডারেল এনার্জি রেগুলেটরী কমিশন (এফআরসি) কর্তৃক মার্কিন যুক্তরাষ্ট্রের বিদ্যুৎ খাতের জন্য প্রচলিত অভিন্ন হিসাব পদ্ধতির ভিত্তিতে বিইআরসি এবং দেশের বিদ্যুৎ ইউটিলিটিসমূহ যথা বাবিউবো, পিজিসিবি, বাপবিবো এবং পবিস, ডিপিডিসি, ডেসকো, ওজোপাডিকো এবং নেসকো এর প্রতিনিধির সমন্বয়ে গঠিত একটি কমিটির মাধ্যমে খসড়া বাংলাদেশ এনার্জি রেগুলেটরী কমিশন অভিন্ন হিসাব পদ্ধতি (বিদ্যুৎ) প্রবিধানমালা, ২০১৪ প্রস্তুত করা হয় এবং তা চালুকরণ/অনুসরণের জন্য ৫ ফেব্রুয়ারি ২০১৫ তারিখে বাবিউবো, পিজিসিবি, বাপবিবো (উহার আওতাধীন পবিসসমূহ), ডিপিডিসি, ডেসকো, ওজোপাডিকো এবং নেসকোকে নির্দেশনা প্রদান করা হয়। তদুপরিপ্রেক্ষিতে উপরে বর্ণিত লাইসেন্সীসমূহের নিকট থেকে বর্ণিত অভিন্ন হিসাব পদ্ধতিতে অর্থিক বিবরণীর অভিন্ন স্ট্যান্ডার্ড করম্যাট অন্তর্ভুক্তকরণ, ব্যয় সংশ্লিষ্ট হিসাব সমূহে অর্থ মন্ত্রণালয়ের মনিটরিং সেল কর্তৃক অনুমোদিত বাজেট এর খাতসমূহ প্রধান বা উপখাত হিসেবে অন্তর্ভুক্তকরণসহ কতিপয় সুপারিশ পাওয়া যায়। এ প্রেক্ষাপটে লাইসেন্সীসমূহের নিকট থেকে প্রাপ্ত মতামতসমূহ বিবেচনাক্রমে একটি সংশোধিত পূর্ণাঙ্গ অভিন্ন হিসাব পদ্ধতি প্রস্তুতপূর্বক কমিশনে দাখিলের জন্য কমিশনের ০৮ সেপ্টেম্বর ২০২০ তারিখের স্মারক নম্বর: ২৮.০১.০০০০.০১২.০০১.১৮-৪৬২ এর মাধ্যমে বিইআরসি, বাবিউবো, পিজিসিবি, বাপবিবো ও পবিস, ডিপিডিসি, ডেসকো, ওজোপাডিকো এবং নেসকো এর প্রতিনিধির সমন্বয়ে একটি ওয়ার্কিং কমিটি গঠন করা হয়।
- ২.২ বর্ণিত ওয়ার্কিং কমিটি ৩১ ডিসেম্বর ২০২৩ তারিখে ফাইন্যান্সিয়াল রিপোর্টিং কাউন্সিল (এফআরসি) কর্তৃক গৃহীত International Financial Reporting Standard (IFRS) এবং International Accounting Standards (IAS) অনুসরণপূর্বক বিদ্যুৎ খাতের

০০

২

৩

৪



লাইসেন্সসমূহের প্রচলিত হিসাব পদ্ধতি পর্যালোচনা করে চার্ট অব একাউন্টস, হিসাবভুক্তকরণের গাইডলাইনস্ এবং রিপোর্টিং ফরম্যাটসহ সংশোধিত Bangladesh Energy Regulatory Commission Uniform System of Accounts (Electricity), 2023 [বাংলাদেশ এনার্জি রেগুলেটরী কমিশন অভিন্ন হিসাব পদ্ধতি (বিদ্যুৎ), ২০২৩] প্রস্তুতকরত কমিশনে দাখিল করে।

- ২.৩ ওয়ার্কিং কমিটি কর্তৃক দাখিলকৃত সংশোধিত বাংলাদেশ এনার্জি রেগুলেটরী কমিশন অভিন্ন হিসাব পদ্ধতি (বিদ্যুৎ) ২০২৩, ১২ ফেব্রুয়ারি ২০২৩ তারিখে অনুষ্ঠিত ০৩/২০২৪ তম কমিশন সভায় উপস্থাপন করা হয় এবং এটি বাস্তবায়ন সম্পর্কে পরবর্তী পদক্ষেপ বিষয়ে অবহিতকরণের নিমিত্ত বিদ্যুৎ খাতের সংস্থা/কোম্পানিসমূহের সংস্থা প্রধানদের সমন্বয়ে একটি ওয়ার্কশপ আয়োজনের সিদ্ধান্ত গৃহীত হয়।
- ২.৪ কমিশনের বর্ণিত সিদ্ধান্ত অনুসারে ওয়ার্কিং কমিটি কর্তৃক দাখিলকৃত সংশোধিত বাংলাদেশ এনার্জি রেগুলেটরী কমিশন অভিন্ন হিসাব পদ্ধতি (বিদ্যুৎ), ২০২৩ এর বাস্তবায়ন সংক্রান্ত বিষয়ে ০৫ জুন ২০২৪ তারিখে সকাল ১০:৩০ ঘটিকায় রপ্তানি উন্নয়ন ব্যুরো, কারওয়ান বাজার, ঢাকা এর সভাকক্ষে ওয়ার্কশপ অনুষ্ঠিত হয়। বর্ণিত ওয়ার্কশপে কমিশনের মাননীয় চেয়ারম্যান ও সম্মানিত সদস্যবৃন্দ; ওয়ার্কিং কমিটির সদস্যবৃন্দ; নির্ধারিত আলোচকবৃন্দ; বাবিউবো, পিজিসিবি, বাপবিবো ও পবিস, ডিপিডিসি, ডেসকো, ওজোপাডিকো ও নেসকো এর প্রতিনিধিবৃন্দ এবং বিইআরসি এর সংশ্লিষ্ট কর্মকর্তাবৃন্দ উপস্থিত ছিলেন।
- ২.৫ অনুষ্ঠিত ওয়ার্কশপে ওয়ার্কিং কমিটির আহ্বায়ক বাংলাদেশ এনার্জি রেগুলেটরী কমিশন অভিন্ন হিসাব পদ্ধতি (বিদ্যুৎ), ২০২৩ বিস্তারিতভাবে উপস্থাপন করেন। ওয়ার্কিং কমিটি কর্তৃক বর্ণিত অভিন্ন হিসাব পদ্ধতিটি ২০২৪-২৫ অর্থবছরের ০১ জুলাই ২০২৪ তারিখ থেকে বাস্তবায়ন করা এবং অভিন্ন হিসাব পদ্ধতি বাস্তবায়নের বিষয়ে অসুবিধা দূরীকরণ, বিভিন্ন বিষয় স্পষ্টীকরণ বা IFRS/IAS অনুযায়ী অভিন্ন হিসাব পদ্ধতি হালনাগাদ করণের সুপারিশসহ সার্বিক বিষয়ে ত্রৈমাসিক ভিত্তিতে অগ্রগতি পর্যালোচনার নিমিত্ত বিইআরসি এবং বিদ্যুৎ খাতের সংস্থা/কোম্পানিসমূহের প্রতিনিধির সমন্বয়ে “বিদ্যুৎ খাতের অভিন্ন হিসাব পদ্ধতি পুনঃনির্ধারণ (Review) এবং পরিবীক্ষণ (Monitoring) কমিটি গঠন করা, অভিন্ন হিসাব পদ্ধতি বাস্তবায়নের জন্য করণীয় নির্ধারণ/চিহ্নিতকরণের নিমিত্ত প্রত্যেক বিদ্যুৎ ইউটিলিটি কর্তৃক অভ্যন্তরীণ কমিটি গঠন করা এবং অভিন্ন হিসাব পদ্ধতি এর সাথে সামঞ্জস্যবিধানের জন্য প্রত্যেক বিদ্যুৎ ইউটিলিটি কর্তৃক তাদের বিদ্যমান সফটওয়্যার হালনাগাদ করার সুপারিশ করে। উক্ত ওয়ার্কশপে নির্ধারিত আলোচকবৃন্দ এবং বিদ্যুৎ ইউটিলিটিসমূহের প্রতিনিধিবৃন্দ তাদের মতামত ব্যক্ত করেন। ওয়ার্কশপে বিস্তারিত আলোচনাতে Debt Service Coverage Ratio



(DSCR) এর আইটেমসমূহ ফর্মুলায় উল্লেখ করা, Net Asset Value Per Share (NAV) এর ফর্মুলায় Shareholder Equity এর পাশাপাশি Net Asset Value উল্লেখ করা, Real Time-এ Revenue Recognition এর বিধান রাখা, বিদ্যুৎ বিতরণ ক্ষেত্রে Profit or Loss and other Comprehensive Income Statement এর Sale of Energy এর Notes এ এনার্জি চার্জ এবং ডিমান্ড চার্জ প্রদর্শন করে গ্রাহকশ্রেণিভিত্তিক এনার্জি চার্জ ও ডিমান্ড চার্জ এর তথ্য Appendix-এ প্রদর্শন করা, Financial Statements এ গ্রাহকশ্রেণিভিত্তিক Accounts Receivable Appendix-এ প্রদান করার বিষয়ে একমত পোষণ করা হয়। সার্বিক আলোচনার সকল বিদ্যুৎ সংস্থা/কোম্পানির পক্ষ থেকে ২০২৪-২৫ অর্থবছরের ০১ জুলাই ২০২৪ তারিখ থেকে অভিন্ন হিসাব পদ্ধতির বাস্তবায়ন শুরু করার বিষয়ে একমত পোষণ করা হয়।

৩.০ অভিন্ন হিসাব পদ্ধতি নির্ধারণ ও বাস্তবায়ন বিষয়ে কমিশনের আদেশ:

সার্বিক বিষয় পরীক্ষা নিরীক্ষা ও পর্যালোচনা করে কমিশনের আদেশ হলো যে-

- ৩.১ অনুচ্ছেদ ২.৫-এ উল্লিখিত মতামত ও সংশোধনী প্রস্তাবসমূহ বিবেচনাক্রমে বিদ্যুৎ খাতের লাইসেন্সীসমূহের জন্য অভিন্ন হিসাব পদ্ধতি নির্ধারণ করা হলো। নির্ধারিত অভিন্ন হিসাব পদ্ধতি (বিদ্যুৎ), ২০২৪ [Uniform System of Accounts (Electricity), 2024] এ আদেশের অংশ হিসেবে তফসিল-‘ক’-এ সংযুক্ত করা হলো। নির্ধারিত অভিন্ন হিসাব পদ্ধতি ০১ জুলাই ২০২৪ তারিখ থেকে কার্যকর হবে।
- ৩.২ বাবিউবো, পিজিসিবি, বাপবিবো (উহার আওতাধীন ৮০টি পবিস), ডিপিডিসি, ডেসকো, ওজোপাডিকো এবং নেসকো ০১ জুলাই ২০২৪ তারিখ থেকে নির্ধারিত অভিন্ন হিসাব পদ্ধতি বাস্তবায়নের প্রয়োজনীয় কার্যক্রম গ্রহণ করবে।
- ৩.৩ বাবিউবো, পিজিসিবি, বাপবিবো (উহার আওতাধীন ৮০টি পবিস), ডিপিডিসি, ডেসকো, ওজোপাডিকো এবং নেসকো নিয়মিতভাবে যাত্রাসিকভিত্তিকে কমিশন কর্তৃক নির্ধারিত অভিন্ন হিসাব পদ্ধতি এর বাস্তবায়ন অগ্রগতি কমিশনে প্রেরণ করবে।
- ৩.৪ কমিশন কর্তৃক নির্ধারিত অভিন্ন হিসাব পদ্ধতি বাস্তবায়নের বিষয়ে অসুবিধা দূরীকরণ, বিভিন্ন বিষয়ে স্পষ্টীকরণ, IFRS/IAS অনুযায়ী অভিন্ন হিসাব পদ্ধতি হালনাপাতের সুপারিশসহ যাত্রাসিকভিত্তিকে বাস্তবায়ন অগ্রগতি পর্যালোচনার নিমিত্ত নিম্নোক্তভাবে “বিদ্যুৎ খাতের অভিন্ন হিসাব পদ্ধতি পুনঃনিরীক্ষণ (Review) এবং বাস্তবায়ন (Implementation) কমিটি” গঠন করা হলোঃ



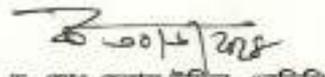
(ক) পরিচালক (বিদ্যুৎ), বিইআরসি	-আহ্বায়ক
(খ) উপপরিচালক (টোরিফ), বিইআরসি	-সদস্য
(গ) পিজিসিবি এর একজন প্রতিনিধি	- সদস্য
(ঘ) বাপবিবো/পবিস এর দুইজন প্রতিনিধি	- সদস্য
(ঙ) ডিপিডিসি এর একজন প্রতিনিধি	- সদস্য
(চ) ডেসকো এর একজন প্রতিনিধি	- সদস্য
(ছ) ওজোপাডিকো এর একজন প্রতিনিধি	- সদস্য
(জ) নেসকো এর একজন প্রতিনিধি	- সদস্য
(ঝ) সহকারী পরিচালক (টোরিফ), বিইআরসি	-সদস্য [সাচিবিক দায়িত্ব]

কমিটি প্রয়োজনে কমিশনের অনুমোদনক্রমে কোন ব্যক্তি/কর্মকর্তাকে কমিটিতে Co-opt করতে পারবে। কমিশন প্রয়োজনে কমিটি পুনর্গঠন করতে পারবে।

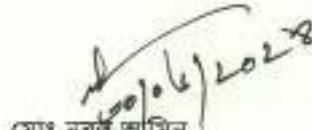
কমিটির কার্যপরিধি:

বর্ণিত কমিটি বিদ্যুৎ খাতের কমিশন কর্তৃক নির্ধারিত অভিন্ন হিসাব পদ্ধতি বাস্তবায়নের বিষয়ে কোন অসুবিধা দূরীকরণ, IFRS/IAS এবং প্রযোজ্য অন্যান্য বিধি বিধানের আলোকে অভিন্ন হিসাব পদ্ধতি এর বিভিন্ন বিষয় স্পষ্টীকরণ এবং IFRS/IAS অনুযায়ী অভিন্ন হিসাব পদ্ধতি হালনাগাদকরণের সুপারিশসহ ত্রৈমাসিক ভিত্তিতে অভিন্ন হিসাব পদ্ধতি বাস্তবায়নের অগ্রগতি পর্যালোচনাপূর্বক ষাণ্মাসিকভিত্তিতে কমিশনে প্রতিবেদন দাখিল করবে। তবে কমিটি প্রতি বছর অন্তত দু'টি সভা করবে।


আবুল খায়ের মোঃ আমিনুর রহমান
সদস্য


ড. মোঃ হেলাল উদ্দিন, এনডিসি
সদস্য


ড. মুহাম্মদ ইয়ামিন চৌধুরী
সদস্য


মোঃ নূরুল আমিন
চেয়ারম্যান



BANGLADESH ENERGY REGULATORY COMMISSION

**UNIFORM SYSTEM OF ACCOUNTS
(ELECTRICITY), 2024**

**PRESCRIBED FOR ELECTRIC LICENSEES AS
PER THE PROVISIONS OF THE BANGLADESH
ENERGY REGULATORY COMMISSION ACT, 2003
(Act No. 13 of 2003)**

**BERC ORDER No. 2024/07
(SCHEDULE-A)
DATE: 30 JUNE 2024**

TCB Building (3rd Floor), 1, Karwan Bazar, Dhaka, Bangladesh
E-mail: berc2003@gmail.com, info@berc.org.bd
Website: www.berc.org.bd



**UNIFORM SYSTEM OF ACCOUNTS
(ELECTRICITY), 2024**

**BERC ORDER No. 2024/07
(SCHEDULE-A)
DATE: 30 JUNE 2024**



**BANGLADESH
ENERGY
REGULATORY
COMMISSION**

TCB Building (3rd Floor), 1, Karwan Bazar, Dhaka, Bangladesh
E-mail: berc2003@gmail.com, info@berc.org.bd
Website: www.berc.org.bd

(Handwritten mark)

(Handwritten mark)

(Handwritten mark)

(Handwritten mark)





BANGLADESH ENERGY REGULATORY COMMISSION

UNIFORM SYSTEM OF ACCOUNTS (ELECTRICITY), 2024

BERC ORDER No. 2024/07

(SCHEDULE-A)

DATE: 30 JUNE 2024

CONTENTS

PART-I

PRELIMINARY, DEFINITIONS AND INSTRUCTIONS

CHAPTER 1: PRELIMINARY.....	9
CHAPTER 2: DEFINITIONS	10
CHAPTER 3: ACCOUNTING POLICIES	19
CHAPTER 4: GENERAL INSTRUCTIONS	24
CHAPTER 5: UTILITY PLANT INSTRUCTIONS	30
CHAPTER 6: INTANGIBLE AND TANGIBLE (FIXED) ASSETS DETERMINATION, DISPOSAL, VERIFICATION AND IMPAIRMENT INSTRUCTION.....	43
CHAPTER 7: OPERATING EXPENSES INSTRUCTIONS.....	48
CHAPTER 8: CHART OF ACCOUNTS.....	49

PART-II

BALANCE SHEET CHART OF ACCOUNTS (100 AND 200 SERIES) NARRATION AND GUIDELINES

CHAPTER 9: ASSETS AND OTHER DEBITS CHART OF ACCOUNTS NARRATION AND GUIDELINES (100 SERIES).....	53
9.1 UTILITY PLANT IN SERVICE.....	53
9.2 OTHER PROPERTY AND INVESTMENTS.....	105
9.3. CURRENT AND ACCRUED ASSETS.....	107
9.4 DEFERRED DEBITS.....	118

20

v z

z

z

**CHAPTER 10: EQUITY AND LIABILITIES CHART OF ACCOUNTS (200 SERIES),
NARRATION AND GUIDELINES.....122**

10.1 CAPITAL AND RESERVE122

10.2 LONG-TERM DEBT.....128

10.3 OTHER NON-CURRENT LIABILITIES.....130

10.4 CURRENT AND ACCRUED LIABILITIES.....134

10.6 DEFERRED CREDITS.....137

PART-III

**REVENUE CHART OF ACCOUNTS (400 SERIES), NARRATION
AND GUIDELINES**

**CHAPTER 11: REVENUES CHART OF ACCOUNTS NARRATION AND
GUIDELINES.....141**

11.1 SALE OF ENERGY AND OPERATING REVENUES.....141

11.2 NON-OPERATING REVENUES.....143

PART-IV

**EXPENSES CHART OF ACCOUNTS (400 SERIES), NARRATION
AND GUIDELINES**

**CHAPTER 12: FUEL AND ENERGY COST INCLUDING WHEELING CHARGE
CHART OF ACCOUNTS (600 SERIES), NARRATION AND GUIDELINES.....147**

12.1 FUEL, ELECTRICITY GENERATION AND PURCHASE COST.....147

12.2 PURCHASED POWER COST.....150

**CHAPTER 13: OPERATING EXPENSES CHART OF ACCOUNTS (600 SERIES),
NARRATION AND GUIDELINES.....152**

13.1 PERSONNEL EXPENSES.....152

13.2 REPAIR AND MAINTENANCE EXPENSES.....153

13.3 GENERAL AND ADMINISTRATIVE EXPENSES.....154

13.4 DEPRECIATION AND AMORTIZATION EXPENSES.....155

13.5 FINANCIAL EXPENSES.....159

13.6 TAXES AND OTHER EXPENSES.....160

**CHAPTER 14: MISCELLANEOUS CHART OF ACCOUNTS (900 SERIES),
NARRATION AND GUIDELINES.....160**

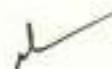
**CHAPTER 15: DEPRECIATION AND AMORTIZATION RATES AND
INSTRUCTION.....161**

CHAPTER 16: PRESENTATION STANDARDS.....172

CHAPTER 17: MANAGEMENT RATIOS.....174

PART-V
APPENDIXES

APPENDIX-1: UNIFORM CHART OF ACCOUNTS (ELECTRICITY).....	179
APPENDIX-2: UNIFORM CHART OF ACCOUNTS CHANGE FORM.....	229
APPENDIX-3: REPORTING FORMAT FOR STATEMENT OF FINANCIAL POSITION FOR BPDB.....	230
APPENDIX-4: REPORTING FORMAT FOR STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR BPDB.....	235
APPENDIX-5: REPORTING FORMAT FOR STATEMENT OF CHANGES IN EQUITY FOR BPDB.....	238
APPENDIX-6: REPORTING FORMAT FOR STATEMENT OF CASH FLOW FOR BPDB.....	239
APPENDIX-7: REPORTING FORMAT FOR STATEMENT OF FINANCIAL POSITION FOR PGCB.....	242
APPENDIX-8: REPORTING FORMAT FOR STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR PGCB.....	244
APPENDIX-9: REPORTING FORMAT FOR STATEMENT OF CHANGES IN EQUITY FOR PGCB.....	245
APPENDIX-10: REPORTING FORMAT FOR STATEMENT OF CASH FLOW FOR PGCB.....	246
APPENDIX-11: REPORTING FORMAT FOR STATEMENT OF FINANCIAL POSITION FOR DISTRIBUTION UTILITY PGCB.....	247
APPENDIX-12: REPORTING FORMAT FOR STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR DISTRIBUTION UTILITY.....	249
APPENDIX-13: REPORTING FORMAT FOR STATEMENT OF CHANGES IN EQUITY FOR DISTRIBUTION UTILITY.....	251
APPENDIX-14: REPORTING FORMAT FOR STATEMENT OF CASH FLOW FOR DISTRIBUTION UTILITY.....	252







BANGLADESH ENERGY REGULATORY COMMISSION

UNIFORM SYSTEM OF ACCOUNTS (ELECTRICITY), 2024

BERC ORDER No. 2024/07
(SCHEDULE-A)
DATE: 30 JUNE 2024

PART-I

PRELIMINARY, DEFINITIONS AND INSTRUCTIONS

In exercise of the powers conferred by section 22 of the Bangladesh Energy Regulatory Commission Act, 2003 (Act No.13 of 2003), read with sub-section (g) thereof, and for the fulfillment of the objectives of the Act, the Bangladesh Energy Regulatory Commission is pleased to make the Uniform System of Accounts for Electricity sector Licensees of Bangladesh Energy Regulatory Commission (BERC) as follows: —

CHAPTER-1

PRELIMINARY

1.1 SHORT TITLE AND COMMENCEMENT

1.1.1 This system may be called the Uniform System of Accounts (Electricity), 2024.

1.1.2 It shall come into force from 01 July 2024.

1.2 APPLICABILITY OF UNIFORM SYSTEM OF ACCOUNTS

2.1.1 This System of Accounts is applicable in principle to all electric licensees as per Commission's accounting requirements under the Bangladesh Energy Regulatory Commission Act, 2003 (Act No.13 of 2003).



CHAPTER-2 DEFINITIONS

When used in this system of accounts —

2.1 ACCOUNTS

This means the Accounts prescribed in this Uniform System of Accounts.

2.2 ACCRUE

This means to record revenues when earned and expenses when incurred. The related cash receipts and disbursements may take place (in total or in part) in different accounting period than the current accounting period.

2.3 ACT

This means Bangladesh Energy Regulatory Commission Act, 2003 (Act No 13 of 2003).

2.4 ACTUALLY ISSUED

As applied to securities issued or assumed by the licensee, means those which have been sold to bonafide purchasers for a valuable consideration, those issued as dividends on shares.

2.5 ACTUALLY OUTSTANDING

As applied to securities issued or assumed by the licensee, means those which have been actually issued and are neither retired nor held by or for the licensee; provided, however, that securities held by trustees shall be considered as actually outstanding.

2.6 AMORTIZATION

This means the reduction of an amount in an account by writing off intangible, other deferred debit or other electric plant which does not have a definite life and which is not subject to depreciation. The percentage of write off will be determined and set by the Commission and subject to revision from time to time as required.



2.7 ASSOCIATED (AFFILIATED) ORGANIZATIONS

These means organizations, companies or individuals that directly or indirectly through one or more intermediaries, control, or is controlled by, or are under common control with, the accounting organization.

2.8 BOND

This means a written obligation to pay a specific sum called the "Face Value", at a definite time in the future called the "Date of Maturity" and interest at a fixed rate, payable as specified.

2.9 BOOK COST

This means the amount at which property is recorded in these accounts without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

2.10 CAPITAL CREDITS

This means amounts credited to consumers as patronage capital furnished by them in connection with their payments of electric bills.

2.11 COMMISSION

This means the Bangladesh Energy Regulatory Commission established under the Act.

2.12 CONTINUING PROPERTY RECORDS-CPRs

This means company or organization plant records for retirement units and mass property that provide, as either a single record, or in separate records readily obtainable by references made in a single record, the following information:

A. For each retirement unit:

- (1) The name or description of the unit, or both;
- (2) The location of the unit;
- (3) The date the unit was placed in service;
- (4) The cost of the unit and the plant control account to which the cost of the unit is charged; and



Bangladesh Energy Regulatory Commission

- B. For each category of mass property:
- (1) A general description of the property and quantity;
 - (2) The quantity placed in service by vintage (past) year;
 - (3) The average cost and the plant control account to which the costs are charged.

2.13 CONTROL

This means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or shareholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means or as defined as IFRS 3 time to time.

2.14 COST

- A. This means the amount of money actually paid for property or services. In other words, the accounts that has to be paid or given up in order to get something. In business, cost is usually a monetary valuation of
- (1) effort;
 - (2) material;
 - (3) resources;
 - (4) time and utilities consumed;
 - (5) risk incurred and
 - (6) opportunity forgone in production and delivery of a goods or services.
- B. All expenses are costs, but not all costs such as those incurred in acquisition of an income generating asset are expenses.
- C. When the consideration given is other than cash in a purchase and sale transaction, as distinguished from a transaction involving the issuance of ordinary shares in a merger or a pooling of interest, the value of such consideration shall be determined on a cash basis.



2.15 COST OF REMOVAL

This means the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto. It does not include the cost of removal activities associated with asset retirement obligations that are capitalized as part of the tangible long-lived assets that give rise to the obligation.

2.16 DEBT EXPENSE

This means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and debentures and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid to underwriters, brokers, and salesmen for marketing such evidences of debt; fees and expenses of listing on exchanges; and other similar costs.

2.17 DEPRECIATION

In reference to depreciable electric plant, this means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the licensee is not protected by insurance. In other words, depreciation is the monetary value of an asset decreases over time due to use of wear and tear obsolescence or changes in demand. This decrease is measured as depreciation. Machinery, equipment etc. are some examples of assets that are likely to depreciate over a specific period of time. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the design, changes in demand and requirements of licensee.

2.18 DISCOUNT

A discount is a reduction in the usual cost of something. Actually a reduction made from the gross amount or value of something as a reduction made from a regular or list price or a proportionate deduction from a debt account usually made for prompt payment or for payment in cash.



Bangladesh Energy Regulatory Commission

2.19 EQUITY

This means the ownership rights in property. The monetary value of a property or business, which exceeds the claims and/or liens. On the other hand, it refers to the amount of capital contributed by the owners or members as applicable, or the difference between a utility's total assets and its total liabilities.

2.20 FINANCIAL REPORTING COUNCIL (FRC)

This means the Financial Reporting Council (FRC) established under the Financial Reporting Act, 2015 (Act No. 16 of 2015).

2.21 FISCAL YEAR

This means a twelve (12) months period (Currently, July 1st. of one year to June 30th. of the next.).

2.22 FUND

This means an amount of money separated in an account for a specific purpose in accordance with established Instructions.

2.23 LICENSEE

This means an individual who has received a license under the Act for generation, transmission, distribution, marketing and supply of electricity.

2.24 MINOR ITEMS OF PROPERTY

This means the associated parts or items of which retirement units are composed.

2.25 NET SALVAGE VALUE

This means the salvage value of property retired less the cost of removal.

2.26 ORIGINAL COST

This refers to the electric plant, means the cost of such property to the person first devoting it to public service.

2.27 PERSON

This includes company, association or group of persons whether statutory or not.



Bangladesh Energy Regulatory Commission

2.28 PREMIUM

This means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stocks) or face value and interest or dividends accrued at the date of sale.

2.29 PROJECT

This means a scheme or undertaking such as the addition of distribution lines to serve consumers.

2.30 PROPERTY RETIRED

As applied to electric plant, which means property has been removed, sold, abandoned, destroyed, or which for any cause has been withdrawn from service.

2.31 PUBLIC UTILITY

A public utility means, a utility owned and operated by the state.

2.32 REGIONAL MARKET

This means an organized energy market operated by a public utility or its successor, whether directly or through a contractual relationship with another entity.

2.33 REGULATORY ASSETS AND LIABILITIES

These are assets and liabilities, that result from rate actions of regulatory agencies. Regulatory assets and liabilities arise from specific revenues, expenses, gains, or losses that would have been included in net income determination in one period under the general requirements of the Uniform System of Accounts but for it being probable:

- A. that such items will be included in a different period(s) for purposes of developing the rates the licensee is authorized to charge for its utility services; or
- B. in the case of regulatory liabilities, those refunds to consumers, not provided for in other accounts, will be required.



2.34 REPLACING OR REPLACEMENT

When not otherwise indicated in the context, this means the construction or installation of electric plant in place of property retired, together with the removal of the property retired.

2.35 RESEARCH, DEVELOPMENT, AND DEMONSTRATION (RD&D)

This means expenditures incurred by and licensees either directly or through another person or organization (such as research institute, industry association, foundation, university, engineering company or similar contractor) in pursuing research, development, and demonstration activities including experiment, design, installation, construction, or operation. This definition includes expenditures for the implementation or development of new and/or existing concepts until technically feasible and commercially feasible operations are verified. Such research, development, and demonstration costs should be reasonably related to the existing or future utility business, broadly defined, of the public utility or licensee or in the environment in which it operates or expects to operate. The term includes, but is not limited to: All such costs incidental to the design, development or implementation of an experimental facility, a plant process, a product, a formula, an invention, a system or similar items; and the improvement of already existing items of a like nature; amounts expended in connection with the proposed development and/or proposed delivery of alternate sources of electricity; and the costs of obtaining its own patent, such as attorney's fees expended in making and perfecting a patent application. The term includes preliminary investigations and detailed planning of specific projects for securing for consumers non-conventional electric supplies that rely on technology that has not been verified previously to be feasible. The term does not include expenditures for efficiency surveys; studies of management, management techniques and organization; consumer surveys, advertising, promotions, or items of a like nature.

2.36 RECORD UNIT

This means a unit of property that is not smaller than a retirement unit.

Three handwritten signatures in black ink are visible above a horizontal line. To the right of the signatures is a large checkmark.



Bangladesh Energy Regulatory Commission

2.37 RENEWAL OR REPLACEMENT

This means the construction or installation of utility plant in the place of the property retired.

2.38 RETAINED EARNINGS

This means the accumulated net income of the licensee less distribution to shareholders and transfers to other capital accounts.

2.39 RETIREMENT UNITS

This means those items of utility plant which, when retired, with or without replacement, are accounted for by crediting the book cost thereof to the utility plant account in which included.

2.40 SALVAGE VALUE

This means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale; or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

2.41 SERVICE LIFE

The service life of an asset is the total period during which it remains in use or ready to be used, in a productive process economically. In other words, this means the period of time a portion of utility plant went into service until it is retired. This also establishes the time frame for depreciation.

2.42 SERVICE VALUE

This means the difference between original cost and net salvage value of utility plant.

2.43 STRAIGHT-LINE DEPRECIATION

This is a method for periodically computing the expense represented by loss in service value of depreciable plant. The objective is to pro-rate such loss in equal installments over the estimated or remaining estimated service life.



2.44 SUBSIDIARY COMPANY

This means a company, which is controlled by the licensee through ownership of voting shares (See Definitions item 2.13, Control.). A corporate joint venture in which a corporation is owned by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group is a subsidiary company for the purposes of this system of accounts or as defined as IFRS 3 time to time.

2.45 TARIFF REGULATIONS

This means the Bangladesh Energy Regulatory Commission (Electricity Generation Tariff) Regulations, 2008 or the Bangladesh Energy Regulatory Commission (Electricity Transmission Tariff) Regulations, 2016 or the Bangladesh Energy Regulatory Commission Electricity Distribution (Retail) Tariff Regulations, 2016 as applicable.

2.46 TARIFF DETERMINATION METHODOLOGY

This means the tariff determination methodology as set out in the Schedule of the Bangladesh Energy Regulatory Commission (Electricity Generation Tariff) Regulations, 2008 or the Bangladesh Energy Regulatory Commission (Electricity Transmission Tariff) Regulations, 2016 or the Bangladesh Energy Regulatory Commission Electricity Distribution (Retail) Tariff Regulations, 2016 as applicable and mention in the section 34 of the Act.

2.47 UTILITY

As used herein and when not otherwise indicated in the context, means any legal entity or its successor (public or private) having license from the Commission engaged in generation, transmission, distribution, marketing and supply of electricity.

2.48 UTILITY PLANT

This means the property owned and used by the licensee as described in the Accounts 101 to 114.



CHAPTER-3

ACCOUNTING POLICIES

3.1 PURPOSE

The purpose of the Uniform Accounting System is to maintain consistency and good practice in the accounting treatment of financial transactions of electricity licensee of the Commission. As per clause 22(cha) of the Act and as per Bangladesh Energy Regulatory Commission (Electricity Generation Tariff) Regulations, 2008, Bangladesh Energy Regulatory Commission (Electricity Transmission Tariff) Regulations, 2016, Bangladesh Energy Regulatory Commission Electricity Distribution (Retail) Tariff Regulations, 2016 all licensees of same group maintain Uniform Accounting System for consistency. The financial statements of all electric licensees shall conform with good international practice is intended to embody such good practice.

3.2 BASIS OF PREPARATION

The licensee must prepare accounts as well as financial statements on going concern under the historical cost convention on accrual basis except Statement of Cash Flows in compliance with the Financial Reporting Standards as adopted by the Financial Reporting Council (FRC) under Financial Reporting Act, 2015; the Companies Act, 1994; the Securities and Exchange Rules, 1987 as applicable and other applicable laws and regulations.

3.3 ACCOUNTING PERIOD

Each licensee shall keep its books on a monthly basis so that for each month all transactions applicable there to as nearly as may be ascertained, shall be entered in the books of the licensee. Amounts applicable or assignable to specific utility departments shall be so segregated monthly. Each licensee shall close its books at the end of each fiscal year unless otherwise authorized by the Commission.

3.4 CASH FLOW STATEMENT

Cash Flow Statement will be prepared following the guidelines of IAS 7 under Direct method/Indirect method for the period classified by operating, investing and financing activities as per requirement of the Securities and Exchange Rules, 1987.



Bangladesh Energy Regulatory Commission

3.5 EXPENDITURE

All known expenditure has to be accounted for irrespective of whether the same is paid or not up to the closing date.

3.6 REVENUE RECOGNITION

- A. The licensee will recognize revenue on consumption basis at the end of month to the consumers for consumption of electricity including demand charge, Power Factor Surcharge, meter rent, transformer rent etc. on accrual basis of accounting. Other operating income arising from miscellaneous charges/fees will be recognized on billing basis, i.e. on cash basis.
- B. In addition, operating income arising from Late Payment Surcharge (LPS) and other non-operating income will be also recognized on billing basis, i.e. on cash basis. Interest income on fixed deposits will be recognized on accrual basis but interest on Savings/STD/SND or other form of bank collection account will be on realization basis.
- C. In all cases of revenue recognition, licensees must follow the guidelines of IFRS 15 or/and other relevant IFRS/IAS Standard as applicable.

3.7 FOREIGN CURRENCY TRANSACTIONS

- A. Foreign currency transactions will be recorded at the exchange rates ruling on the dates of transactions in accordance with IAS 21. Foreign currency monetary assets and liabilities at the balance sheet date will be translated at the rate prevailing on that date. Exchange gains/(losses) arising out of the said conversion, except for those foreign currency borrowing directly attributable to the construction or acquisition of a qualifying asset, is recognized as an income/expense for the year. The Gains or Losses arising from conversion of foreign loans directly related to the capital work-in progress will be charged to the concerned account till its completion.



Bangladesh Energy Regulatory Commission

- B. Exchange differences arising from foreign currency borrowings directly attributable to the construction or acquisition of a qualifying asset will be included in the cost of that asset in accordance with IAS 23.

3.8 CURRENT ASSETS

- A. Inventories will be valued at weighted average basis less provision for deterioration and obsolescence. Goods in transit will be valued at cost.
- B. Accounts receivables will be valued at the face value of the receivables and provision for uncollectible will be made on accounts receivables as per rate determined by the Commission. In addition, amount uncollectible write off against provision for uncollectible will be decided by the Board of Directors of the concerned licensee recording reasons in writing.

3.9 CAPITAL WORK-IN PROGRESS

These expenditures will be capitalized as items of Property, Plant and Equipment (PPE) when they will be ready for intended use.

3.10 RECOGNITION OF PROPERTY, PLANT AND EQUIPMENT (PPE)

A. PPE RECOGNITION AND MEASUREMENT

Items of property, plant and equipment (PPE) will be initially measured at cost. After initial recognition, an item of PPE will be carried at cost less accumulated depreciation and impairment losses as per IAS 16. Cost represents the cost of acquisition/procurement including development expenses, all installation expenses, commissioning and other relevant expenses.

B. SUBSEQUENT COSTS

The cost of replacing part of an item of property, plant and equipment will be recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the licensee and its cost can be measured reliably. The costs of the day today servicing of property, plant and equipment will be recognized in the profit and loss statement as incurred.



C. MAINTENANCE ACTIVITIES

The licensee incurs maintenance costs for all of its major items of property, plant and equipment. Repair and maintenance costs will be charged as expenses and sometimes deferred when incurred. Subsequently deferred expenses charge to the statement of profit or loss and other comprehensive Income over its useful life.

3.11 DEPRECIATION

- A. Land is not depreciated. Other tangible assets are depreciated on a straight-line method at rates sufficient to write off historic cost over their estimated useful lives. Rates of depreciation for the principal categories of assets are enclosed with this Uniform System of Accounts.
- B. Charging of depreciation begins when it is available for use i.e. condition necessary for it to be capable of operating in the manner intended by management. Likewise, charging of depreciation ceases at the earlier date that, the asset is derecognized or the asset is classified as held for sale.

3.12 ESTIMATES AND JUDGEMENTS

The preparation of financial statements must conform with the requirements of IFRS/IAS at the time of using certain critical accounting estimates. The management applies best possible judgments where requires the preparation of financial statements.

3.13 LEGAL COMPLIANCE

The financial statements have been prepared and the disclosures of information made in accordance with the requirements of IFRS/IAS, the Companies Act, 1994 and other applicable laws and regulations.

3.14 SUBMISSION OF QUESTIONS

To maintain uniformity of accounting, licensee may submit questions of doubtful interpretation to the Commission for decision.



3.15 INTEREST ON BORROWINGS

Interest on borrowings that are directly attributable to the cost of development projects will be capitalized as part of the cost of the development expenditure. All other interests will be charged in the profit and loss account in the period in which it is incurred.

3.16 MAINTENANCE

The estimated cost of major overhauls of identical asset item will be charged to accounts on a unit of production basis over the period of operation. Expenditures on the maintenance of other tangible assets will be recognized as an expense in the period in which it is incurred.

3.17 INTANGIBLE ASSETS

All expenditures on intangible assets like Research and Development cost etc. are charged to profit and loss account on the year in which it is incurred. Expenditure on research and development is amortized by reference to the period of expected sale or use of the product or process concerned. The deferred research and development expenditure will be reviewed by the Board of Directors of the licensee at the end of each financial year.

3.18 LIABILITIES

The amount of long-term loan repayments due within one year of the balance sheet date is included in current liabilities.

3.19 ASSET REVALUATIONS

A licensee may revalue assets for its own requirements (e.g., listing, asset sale etc.), but revalued assets and depreciation will not be considered in determining tariffs according to the BERC tariff determination methodology. Each licensee will disclose the revaluation of the asset in its financial statement and include the historical and revalued cost-based fixed asset/depreciation schedule in the financial statement.



CHAPTER-4 GENERAL INSTRUCTIONS

4.1 RECORDS

- A. Each licensee shall keep its books of account, and all other books, records, and memoranda which support the entries in such books of account so as to be able to furnish readily full information as to any item included in any account. Each entry shall be supported by such detailed information as will permit ready identification, analysis, and verification of all facts relevant thereto.
- B. The books and records referred to herein include not only accounting records in a limited technical sense, but all other records, such as minute books, share register, reports, correspondence, memoranda, etc., which may be useful in developing the history of or facts regarding any transaction.
- C. No licensee shall destroy any such books or records unless the destruction thereof is permitted by rules and regulations of the Commission.
- D. In addition to prescribed accounts, clearing accounts, temporary or experimental accounts, and subdivisions of any accounts, may be kept, provided the integrity of the prescribed accounts is not impaired.

4.2 NUMBERING SYSTEM

- A. The Chart of Accounts numbering system of this Uniform System of Accounts consists of numbers as follows:
 - (1) Three (3) digit number for General Ledger Accounts.
 - (2) Three (3) digit number for Subsidiary Ledger Accounts.
 - (3) Five (5) digit number for Sub-subsubsidiary Ledger Accounts.
- B. Details regarding Chart of Accounts describes in the Chapter 8 of this Uniform System of Accounts.



4.3 ACCOUNTING PERIOD

Each licensee shall keep its books on a monthly basis so that for each month all transactions applicable thereto, as nearly as may be ascertained, shall be entered in the books of the licensee. Amounts applicable or assignable to specific utility departments shall be so segregated monthly. Each licensee shall close its books at the end of each fiscal year unless otherwise authorized by the Commission.

4.4 SUBMISSION OF QUESTIONS

To maintain uniformity of accounting, licensees shall submit questions of doubtful interpretation to the Commission for consideration and decision.

4.5 ITEM LISTS

Lists of items appearing in the texts of the accounts or elsewhere herein are for the purpose of more clearly indicating the application of the prescribed accounting. The lists are intended to be representative, but not exhaustive. The appearance of an item in a list warrants the inclusion of the item in the account mentioned only when the text of the account also indicates inclusion inasmuch as the same item frequently appears in more than one list. The proper entry in each instance must be determined by the texts of the accounts.

4.6 EXTRAORDINARY ITEMS

It is the intent that net income shall reflect all items of profit and loss during the period with the exception of prior period adjustments as described in paragraph 4.7 and long-term debt as described in paragraph 4.15 below. Those items related to the effects of events and transactions which have occurred during the current period and which are of unusual nature and infrequent occurrence shall be considered extraordinary items. Accordingly, they will be events and transactions of significant effect which are abnormal and significantly different from the ordinary and typical activities of the licensee, and which would not reasonably be expected to recur in the foreseeable future.



Bangladesh Energy Regulatory Commission

4.7 PRIOR PERIOD ITEMS

- A. Items of profit and loss related to the following shall be accounted for as prior period adjustments and excluded from the determination of net income for the current year:
- (1) Correction of an error in the financial statements of a prior year.
 - (2) Adjustments that result from realization of income tax benefits of pre-acquisition operating loss carry forwards of purchased subsidiaries.
- B. All other items of profit and loss recognized during the year shall be included in the determination of net income for that year.

4.8 UNAUDITED ITEMS

Whenever a financial statement is required by the Commission, if it is known that a transaction has occurred which affects the accounts but the amount involved in the transaction and its effect upon the accounts cannot be determined with absolute accuracy, the amount shall be estimated and such estimated amount included in the proper accounts. The licensee is not required to anticipate minor items which would not appreciably affect the accounts.

4.9 ACCOUNTING TO BE ON ACCRUAL BASIS

- A. The licensee is required to keep its accounts on the accrual basis. This requires the inclusion in its accounts of all known transactions of appreciable amount which affect the accounts. If bills covering such transactions have not been received or rendered, the amounts shall be estimated and appropriate adjustments made when the bills are received.
- B. When payments are made in advance for items such as insurance, rents, taxes or interest the amount applicable to future periods shall be charged appropriate Accounts as per payments and spread over the periods to which applicable by credits and charges to the accounts appropriate for the expenditure.

4.10 RECORDS FOR EACH PLANT

Separate records shall be maintained by utility plant accounts of the book cost of each plant owned, including additions by the licensee to plant leased from others, and of the cost of operating and maintaining each plant owned or operated.



4.11 ACCOUNTING FOR OTHER DEPARTMENTS

If the licensee also operates other utility departments, such as gas, water, etc., it shall keep such accounts for the other departments as may be prescribed by proper authority and in the absence of prescribed accounts, it shall keep such accounts as are proper or necessary to reflect the results of operating each such department. It is not intended that proprietary and similar accounts which apply to the licensee as a whole shall be departmentalized.

4.12 TRANSACTIONS WITH ASSOCIATED COMPANIES

Each licensee shall keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with associated companies. The statements may be required to show the general nature of the transactions, the amounts involved therein and the amounts included in each account prescribed herein with respect to such transactions. Transactions with associated companies shall be recorded in the appropriate accounts for transactions of the same nature. Nothing herein contained, however, shall be construed as restraining the licensee from subdividing accounts for the purpose of recording separately transactions with associated companies.

4.13 CONTINGENT ASSETS AND LIABILITIES

Contingent assets represent a possible source of value to the licensee contingent upon the fulfillment of conditions regarded as uncertain. Contingent liabilities include items which may under certain conditions become obligations of the licensee but which are neither direct nor assumed liabilities at the date of the balance sheet. The licensee shall be prepared to give a complete statement of significant contingent assets and liabilities (including cumulative dividends on preference share) in its annual financial statement and at such other times as may be directed by the Commission.

4.14 SEPARATE ACCOUNTS OR RECORDS FOR EACH LICENSED PROJECT

The accounts or records of each licensee shall be so kept as to show for each project under license;

- (a) The actual legitimate original cost of the project, including the original cost or fair value of the original project, the original cost of additions thereto and betterments thereof and credits for property retired from service, as determined under the Commission's regulations;



Bangladesh Energy Regulatory Commission

- (b) The charges for operation and maintenance of the project property directly assignable to the project;
- (c) The credits and debits to the depreciation and amortization accounts, and the balances in such accounts;
- (d) The credits and debits to operating revenue, income, and retained earnings accounts that can be identified with and directly assigned to the project.

NOTE:

The purpose of this instruction is to ensure that accounts or records are currently maintained by each licensee from which reports may be made to the Commission for use in determining the net investment in each licensed project. The instruction covers only the debit and credit items appearing in the licensee's accounts which may be identified with and assigned directly to any licensed project.

4.15 LONG-TERM DEBT: PREMIUM, DISCOUNT AND EXPENSE

A separate premium, discount and expense account shall be maintained for each class and series of long-term debt issued or assumed by the licensee. The premium will be recorded as unamortized premium on long-term debt, the discount will be recorded as unamortized discount on long-term debt—debit, and the expense of issuance shall be recorded as unamortized debt expense. The premium, discount and expense shall be amortized over the life of the respective issues under a plan which will distribute the amounts equitably over the life of the securities.

4.16 ACCOUNTING FOR LEASES

- A. All leases shall be classified as either capital or operating leases. The accounting for capitalized leases, in accordance with IFRS 16, will not be required to be capitalized until after a three-year transition period. The licensee shall record a capital lease as an asset as property under capital lease.
- B. Rental payments on all leases shall be charged to rent expense, fuel expense, construction work in progress, or other appropriate Accounts as they become payable.
- C. For a capital lease, for each period during the lease term, the amounts recorded for the asset and obligation shall be reduced by an amount equal to the portion of each lease payment that would have been allocated to the reduction of the



Bangladesh Energy Regulatory Commission

obligation, if the payment had been treated as a payment on an installment obligation (liability) and allocated between interest expense and a reduction of the obligation so as to produce a constant periodic rate of interest on the remaining balance.

4.17 DEPRECIATION ACCOUNTING

A. METHOD

Licenses must use straight-line method of depreciation that allocates in a systematic and rational manner the service value of depreciable property over the service life of the property.

B. SERVICE LIFE

Service life of depreciable property means the time between the date of asset includible in the service and the date of its retirement. If depreciation is accounted for on a production basis rather than on a time basis, then service life should be measured in terms of the appropriate unit of production. Estimated useful service life of depreciable property must be supported by engineering, economic, or other depreciation studies. The useful or standard life of an asset shall be specified in accordance with the standards adopted by the Financial Reporting Council (FRC) and such depreciation life schedules as may be established by the Commission.

C. RATE

Licenses must use percentage rates of depreciation that are based on straight-line method of depreciation determined in the manner set forth in paragraph A and B above, that allocates in a systematic and rational manner the service value of depreciable property to the service life of the property. Where composite depreciation rates are used, they should be based on the weighted average estimated useful service life of the depreciable property comprising the composite group. Description and rates of depreciation for the principal categories of assets are described in the chapter-15 of this Uniform System of Accounts.



CHAPTER-5 UTILITY PLANT INSTRUCTIONS

5.1 UTILITY PLANT TO BE RECORDED AT COST

- A. All amounts included in the accounts for utility plant acquired as an operating unit or system, except as otherwise provided in the texts of the intangible plant accounts, shall be stated at the cost incurred by the person who first devoted the property to utility service. All other utility plant shall be included in the accounts at the cost incurred by the licensee.
- B. When the consideration given for property is other than cash, the value of such consideration shall be determined on a cash basis. In the entry recording such transition, the actual consideration shall be described with sufficient detail to identify it.
- C. When property is purchased under a plan involving deferred payments, no charge shall be made to the utility plant accounts for interest, insurance, or other expenditures.
- D. The utility plant accounts shall include the cost or other value of utility plant contributed to the licensee. Consumer contributions in the form of money or its equivalent toward the construction of utility plant shall be credited to Accounts charged with the cost of such construction. Plant constructed from consumer contributions of cash or its equivalent shall be credited to General Ledger Account 211, Deposit Work Fund or Donated Capital.

5.2 EXPENDITURES ON LEASED PROPERTY

- A. The cost of substantial initial improvements (including repairs, rearrangements, additions, and betterments) made in the course of preparing for utility service property leased for a period of more than one year, and the cost of subsequent substantial additions, replacements, or betterments to such property, shall be charged to the appropriate utility plant account for the class of property leased.
- B. If improvements made to property leased for a period of more than one year are of relatively minor cost, or if the lease is for a period of not more than one year, the cost of the improvements shall be charged to the account in which the rent is included, either directly or by amortization thereof.



5.3 LAND AND LAND RIGHTS

- A. The accounts for land and land rights shall include the cost of land owned in fee by the licensee and rights, interests, and privileges held by the licensee in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, and other like interests in land. Do not include in the accounts for land and land rights and rights-of-way costs incurred in connection with first clearing and grading of land and rights-of-way and the damage costs associated with the construction and installation of plant. Such costs shall be included in the appropriate plant accounts directly benefited.
- B. Where special assessments for improvements provide for deferred payments, the full amount of the assessments shall be charged to the appropriate land account and the unpaid balance shall be carried in an appropriate liability account. Interest on unpaid balances shall be charged to the appropriate interest account. If any part of the cost of improvements is included in the general tax levy, the amount thereof shall be charged to the appropriate tax account.
- C. The net profit from the sale of timber, cord wood, sand, gravel, other resources or other property acquired with the rights-of-way or other lands shall be credited to the appropriate plant account to which related. Where land is held for a considerable period of time and timber and other natural resources on the land at the time of purchase increases in value, the net profit (after giving effect to the cost of the natural resources) from the sales of timber or its products or other natural resources shall be credited to account 490, Non-operating Revenues.
- D. Separate entries shall be made for the acquisition, transfer, or retirement of each parcel of land, and each land right, or water right, having a life of more than one year. A record shall be maintained showing the nature of ownership, full legal description, area, map reference, purpose for which used, city, on which situated, from whom purchased or to whom sold, payment given or received, other costs, contract date and number, date of recording of deed, and book and page of record. Entries transferring or retiring land or land rights shall refer to the original entry recording its acquisition.
- E. Any difference between the amount received from the sale of land or land rights, less agents' commissions and other costs incident to the sale, and the

31



Bangladesh Energy Regulatory Commission

book cost of such land or rights, shall be included in Account 212, Capital Gains/Losses. Appropriate adjustments of the accounts shall be made with respect to any structures or improvements located on land sold.

- F. The cost of buildings and other improvements shall not be included in the land accounts. If at the time of acquisition of an interest in land such interest extends to buildings or other improvements which are then devoted to utility operations, the land and improvements shall be separately appraised and the cost allocated to land and buildings or improvements on the basis of the appraisals. If the improvements are removed or wrecked without being used in operations, the cost of removing or wrecking shall be charged and the salvage credited to the account in which the cost of the land is recorded.
- G. When the purchase of land for utility operations requires the purchase of more land than needed for such purposes, the charge to the specific land account shall be based upon the cost of the land purchased, less the fair market value of that portion of the land which is not to be used in utility operations. The portion of the cost measured by the fair market value of the land not to be used shall be included in Account 113, Electric Plant Held for Future Use, or Account 115, Nonutility Property, as appropriate.
- I. The items of cost to be included in the accounts for land and land rights are as follows:
1. Freehold land, leasehold land, rights-of-way, pond, canals.
 2. Bulkheads, buried, not requiring maintenance or replacement.
 3. Cost, first, of acquisition including mortgages and other liens assume (but not subsequent interest thereon).
 4. Condemnation proceedings, including court and counsel costs.
 5. Consents and abutting damages, payment for.
 6. Conveyancers' and notaries' fees.
 7. Fees, commissions, and salaries to brokers, agents and others in connection with the acquisition of the land or land rights.
 8. Leases, cost of voiding upon purchase to secure possession of land.



Bangladesh Energy Regulatory Commission

9. Removing, relocating, or reconstructing, property of others, such as buildings, highways, railroads, bridges, cemeteries, churches, telephone and power lines, etc., in order to acquire quiet possession.
10. Retaining walls unless identified with structures.
11. Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new bridges, new sewers, new curbing, new pavements, and other public improvements, but not taxes levied to provide for the maintenance of such improvements.
12. Surveys in connection with the acquisition, but not amounts paid for topographical surveys and maps where such costs are attributable to structures or plant equipment erected or to be erected or installed on such land.
13. Taxes assumed, accrued to date of transfer of title.
14. Title, examining, clearing, insuring and registering in connection with the acquisition and defending against claims relating to the period prior to the acquisition.
15. Appraisals prior to closing title.
16. Cost of dealing with distributees or legatees residing outside of the country, such as recording power of attorney, recording will or exemplification of will, recording satisfaction of state tax.
17. Filing satisfaction of mortgage.
18. Documentary stamps.
19. Photographs of property at acquisition.
20. Fees and expenses incurred in the acquisition of water rights and grants.
21. Cost of fill to extend bulkhead line over land under water, where riparian rights are held, which is not occasioned by the erection of a structure.
21. Sidewalks and curbs constructed by the licensee on public property.
22. Labor and expenses in connection with securing rights of way, where performed by company employees and company agents.



5.4 STRUCTURES AND IMPROVEMENTS

- A. The accounts for structures and improvements shall include the cost of all buildings and facilities to house, support, or safeguard property or persons, including all fixtures permanently attached to and made a part of buildings and which cannot be removed there from without cutting into the walls, ceilings, or floors, or without in some way impairing the buildings, and improvements of a permanent character on or to land. Also include those costs incurred in connection with the first clearing and grading of land and rights-of-way and the damage costs associated with construction and installation of plant.
- B. The cost of specially provided foundations not intended to outlast the machinery or apparatus for which provided, and the cost of angle irons, castings, etc., installed at the base of an item of equipment, shall be charged to the same account as the cost of the machinery, apparatus, or equipment.
- C. Minor buildings and structures, such as valve towers, patrolmen's towers, telephone stations, fish and wildlife, and recreation facilities, etc., which are used directly in connection with or form a part of a reservoir, dam, waterway, etc., shall be considered a part of the facility in connection with which constructed or operated and the cost thereof accounted for accordingly.
- D. Where furnaces and boilers are used primarily for furnishing steam for some particular department and only incidentally for furnishing steam for heating a building and operating the equipment therein, the entire cost of such furnaces and boilers shall be charged to the appropriate plant account, and no part to the building account.
- E. Where the structure of a dam forms also the foundation of the utility plant building, such foundation shall be considered a part of the dam.
- F. The cost of disposing of materials excavated in connection with construction of structures shall be considered as a part of the cost of such work, except as follows: (a) When such material is used for filling, the cost of loading, hauling, and dumping shall be equitably apportioned between the work in connection with which the removal occurs and the work in connection with which the material is used; (b) when such material is sold, the net amount realized from such sales shall be credited to the work in connection with which the removal occurs. If the amount realized from the sale of excavated materials exceeds the removal costs and the costs in connection with the sale, the excess shall be credited to the land account in which the site is carried.



Bangladesh Energy Regulatory Commission

- G. Lighting or other fixtures temporarily attached to buildings for purposes of display or demonstration shall not be included in the cost of the building but in the appropriate equipment account.
- H. The items of cost to be included in the accounts for structures and improvements are as follows:
1. Architects' plans and specifications including supervision.
 2. Ash pits (when located within the building).
 3. Athletic field structures and improvements.
 4. Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and air-conditioning systems, plumbing, vacuum cleaning systems, incinerator and smoke pipe, flues, etc.
 5. Bulkheads, including dredging, riprap fill, piling, decking, concrete, fenders, etc., when exposed and subject to maintenance and replacement.
 6. Buildings, sheds, roads, culverts, store house, store yard, boundary wall, signboard, fire fighting structure adjacent to building, sheds, watchtower etc.
 7. Chimneys.
 8. Coal bins and bunkers.
 9. Commissions and fees to brokers, agents, architects, and others.
 10. Conduit (not to be removed) with its contents.
 11. Damages to abutting property during construction.
 12. Docks.
 13. Door checks and door stops.
 14. Drainage and sewerage systems.
 15. Elevators, cranes, hoists, etc., and the machinery for operating them.
 16. Excavation, including shoring, bracing, bridging, refill and disposal of excess excavated material, cofferdams around foundation, pumping water from cofferdams during construction, and test borings.

(Handwritten signature)

(Handwritten mark)

(Handwritten signature)



Bangladesh Energy Regulatory Commission

17. Fences and fence curbs (not including protective fences isolating items of equipment, which shall be charged to the appropriate equipment account).
18. Fire protection systems when forming a part of a structure.
19. Flagpole.
20. Floor covering (permanently attached).
21. Foundations and piers for machinery, constructed as a permanent part of a building or other item listed herein.
22. Grading and clearing when directly occasioned by the building of a structure.
23. Intrasite communication system, poles, pole fixtures, wires, and cables.
24. Landscaping, lawns, shrubbery, etc.
25. Leases, voiding upon purchase to secure possession of structures.
26. Leased property, expenditures on.
27. Lighting fixtures and outside lighting system.
28. Mail Chutes when part of a building.
29. Marquee, permanently attached to building
30. Painting, first cost.
31. Permanent paving, concrete, brick, flagstone, asphalt, etc., within the property lines.
32. Partitions, including movable.
33. Permits and privileges.
34. Platforms, railings, and gratings when constructed as a part of a structure.
35. Electric boards for services to a building.
36. Refrigerating systems for general use.
37. Retaining walls except when identified with land.
38. Roadways, railroads, bridges, and trestles intrasite except railroads provided for in equipment accounts.



Bangladesh Energy Regulatory Commission

39. Roofs.
40. Scales, connected to and forming a part of a structure.
41. Screens.
42. Sewer systems, for general use.
43. Sidewalks, culverts, curbs and streets constructed by the licensee on its property.
44. Sprinkling systems.
45. Sump pumps and pits.
46. Stacks—brick, steel, or concrete, when set on foundation forming part of general foundation and steelwork of a building.
47. Steel inspection during construction.
48. Storage facilities constituting a part of a building.
49. Storm doors and windows.
50. Subways, arcaways, and tunnels, directly connected to and forming part of a structure.
51. Tanks, constructed as part of a building or as a distinct structural unit.
52. Temporary heating during construction (net cost).
53. Temporary water connection during construction (net cost).
54. Temporary shanties and other facilities used during construction (net cost).
55. Topographical maps.
56. Tunnels, intake and discharge, when constructed as part of a structure, including sluice gates, and those constructed to house mains.
57. Vaults constructed as part of a building.
58. Watchmen's sheds and clock systems (net cost when used during construction only).
59. Water basins or reservoirs.
60. Water front improvements.
61. Water meters and supply system for a building or for general company purposes.
62. Water supply piping, hydrants and wells.



Bangladesh Energy Regulatory Commission

63. Wharves.
64. Window shades and ventilators.
65. Yard drainage system.
66. Yard lighting system.
67. Yard surfacing, gravel, concrete, or oil. (First cost only.)

5.5 EQUIPMENT

- A. The cost of equipment chargeable to the utility plant accounts, unless otherwise indicated in the text of an equipment account, includes the net purchase price thereof, Value Added Tax (VAT) or/and government duties, investigation and inspection expenses necessary to such purchase, expenses of transportation when borne by the licensee, labor employed, materials and supplies consumed, and expenses incurred by the licensee in unloading and placing the equipment in readiness to operate. Also include those costs incurred in connection with the first clearing and grading of land and rights-of-way and the damage costs associated with construction and installation of plant.
- B. Exclude from equipment accounts hand and other portable tools, which are likely to be lost or stolen or which have relatively small value (BDT 10,000 or less) and short life (3 years or less), unless the correctness of the accounting there for as utility plant is verified by current inventories. Special tools acquired and included in the purchase price of equipment shall be included in the appropriate plant account. Portable drills and similar tool equipment when used in connection with the operation and maintenance of a particular plant or department, such as production, transmission, distribution, etc., or in stores, shall be charged to the plant account appropriate for their use.
- C. The equipment accounts shall include angle irons and similar items which are installed at the base of an item of equipment, but piers and foundations which are designed to be as permanent as the buildings which house the equipment, or which are constructed as a part of the building and which cannot be removed without cutting into the walls, ceilings or floors or without in some way impairing the building, shall be included in the building accounts.



Bangladesh Energy Regulatory Commission

- D. The equipment accounts shall include the necessary costs of testing or running a plant or parts thereof during an experimental or test period prior to such plant becoming ready for or placed in service
- E. The cost of efficiency or other tests made subsequent to the date equipment becomes available for service shall be charged to the appropriate expense accounts, except that tests to determine whether equipment meets the specifications and requirements as to efficiency, performance, etc., guaranteed by manufacturers, made after operations have commenced and within the period specified in the agreement or contract of purchase may be charged to the appropriate electric plant account.

5.6 ADDITIONS AND RETIREMENTS OF ELECTRIC PLANT

- A. For the purpose of avoiding undue refinement in accounting for additions to and retirements and replacements of electric plant, all property will be considered as consisting of (1) retirement units and (2) minor items of property. Each licensee shall maintain a written property units listing for use in accounting for additions and retirements of utility plant and apply the listing consistently.
- B. The addition and retirement of retirement units shall be accounted for as follows:
 - (1) When a retirement unit is added to utility plant, the cost thereof shall be added to the appropriate utility plant account.
 - (2) When a retirement unit is retired from utility plant, with or without replacement, the book cost thereof shall be credited to the utility plant account in which it is included, determined in the manner set forth in paragraph D, below. If the retirement unit is of a depreciable class, the book cost of the unit retired and credited to utility plant shall be charged to the accumulated provision for depreciation applicable to such property. The cost of removal and the salvage shall be charged or credited, as appropriate, to such depreciation account.
- C. The addition and retirement of minor items of property shall be accounted for as follows:
 - (1) When a minor item of property which did not previously exist is added to plant, the cost thereof shall be accounted for in the same manner as



Bangladesh Energy Regulatory Commission

- for the addition of a retirement unit, as set forth in paragraph B(1), above, if a substantial addition results, otherwise the charge shall be to the appropriate maintenance expense account.
- (2) When a minor item of property is retired and not replaced, the book cost thereof shall be credited to the utility plant account in which it is included; and, in the event the minor item is a part of depreciable plant, the account for accumulated provision for depreciation shall be charged with the book cost and cost of removal and credited with the salvage. If, however, the book cost of the minor item retired and not replaced has been or will be accounted for by its inclusion in the retirement unit of which it is a part when such unit is retired, no separate credit to the property account is required when such minor item is retired.
- (3) When a minor item of depreciable property is replaced independently of the retirement unit of which it is a part, the cost of replacement shall be charged to the maintenance account appropriate for the item, except that if the replacement effects a substantial betterment (the primary aim of which is to make the property affected more useful, more efficient, of greater durability, or of greater capacity), the excess cost of the replacement over the estimated cost at current prices of replacing without betterment shall be charged to the appropriate electric plant account.
- D. The book cost of utility plant retired shall be the amount at which such property is included in the utility plant accounts, including all components of construction costs. The book cost shall be determined from the licensee's records and if this cannot be done it shall be estimated. Licensees must furnish the particulars of such estimates to the Commission, if requested. When it is impracticable to determine the book cost of each unit, due to the relatively large number or small cost thereof, an appropriate average book cost of the units, with due allowance for any differences in size and character, shall be used as the book cost of the units retired.
- E. The book cost of land retired shall be credited to the appropriate land account. If the land is sold, the difference between the book cost (less any accumulated provision for depreciation or amortization therefore which has been authorized and provided) and the sale price of the land (less commissions and other



Bangladesh Energy Regulatory Commission

expenses of making the sale) shall be recorded in Account 210, Capital Gains/Losses. If the land is not used in utility service but is retained by the licensee, the book cost shall be charged to Account 113, Electric Plant Held for Future Use, or Account 115, Nonutility Property, as appropriate.

- F. The book cost less net salvage of depreciable utility plant retired shall be charged in its entirety to Account 125 to 136 as applicable. Any amounts which, by approval or order of the Commission, are charged to account 194, Extraordinary Property Losses, shall be credited to account 125 to 136 as appropriate.

5.7 WORK ORDER AND PROPERTY RECORD SYSTEM REQUIRED

- A. Each licensee shall record all construction and retirements of utility plant by means of work orders or job orders. Separate work orders may be opened for additions to and retirements of utility plant or the retirements may be included with the construction work order, provided, however, that all items relating to the retirements shall be kept separate from those relating to construction and provided, further, that any maintenance costs involved in the work shall likewise be segregated.
- B. Each licensee shall keep its work order system so as to show the nature of each addition to or retirement of utility plant, the total cost thereof, the source or sources of costs, and the utility plant account or accounts to which charged or credited. Work orders covering jobs of short duration may be cleared monthly.
- C. Each licensee shall maintain records in which, for each plant account, the amounts of the annual additions and retirements are classified so as to show the number and cost of the various record units or retirement units.

5.8 TRANSFERS OF PROPERTY

When property is transferred from one utility plant account to another, from one utility department to another, such as from electric to gas, from one operating division or area to another, the transfer shall be recorded by transferring the original cost thereof from the one account, department, or location to the other. Any related amounts carried in the accounts for accumulated provision for depreciation or amortization shall be transferred in accordance with the segregation of such accounts.



5.9 **TRANSMISSION AND DISTRIBUTION PLANT**

For the purpose of this system of accounts:

A. **TRANSMISSION SYSTEM MEANS:**

- (1) All land, conversion structures, and equipment employed at a primary source of supply (i.e., generating power station, or point of receipt in the case of purchased power) to change the voltage or frequency of electricity for the purpose of its more efficient or convenient transmission;
- (2) All land, structures, lines, switching and conversion stations, sub-stations, high tension apparatus, and their control and protective equipment between a generating or receiving point and the entrance to a distribution center or wholesale point; and
- (3) All lines and equipment whose primary purpose is to augment, integrate or tie together the sources of power supply

B. Distribution system means all land, structures, conversion equipment, lines, line transformers, and other facilities employed between the primary source of supply (i.e., generating station, or point of receipt in the case of purchased power) and of delivery to consumers, which are not includible in transmission system, as defined in paragraph A, whether or not such land, structures, and facilities are operated as part of a transmission system or as part of a distribution system.

NOTE:

Stations which change electricity from transmission to distribution voltage shall be classified as distribution sub-stations.

- C. Where poles or towers support both transmission and distribution conductors, the poles, towers, anchors, guys, and rights of way shall be classified as transmission system. The conductors, crossarms, braces, grounds, tie wire, insulators, etc., shall be classified as transmission or distribution facilities, according to the purpose for which used.
- D. Where underground conduit contains both transmission and distribution conductors, the underground conduit and right of way shall be classified as distribution system. The conductors shall be classified as transmission or distribution facilities according to the purpose for which used.
- E. Land (other than rights of way) and structures used jointly for transmission and distribution purposes shall be classified as transmission or distribution according to the major use thereof.



CHAPTER-6

INTANGIBLE AND TANGIBLE (FIXED) ASSETS DETERMINATION, DISPOSAL, VERIFICATION AND IMPAIRMENT INSTRUCTION

6.1 PURPOSES

This section of the Uniform System of Accounts sets out procedures for recording and managing intangible and tangible (fixed) assets is to ensure the application of uniform system within the electricity sector licensees for treating expenditure as capital items, classifying expenditure on intangible and tangible (fixed) assets, calculating and charging amortization on intangible assets and depreciation on tangible (fixed) assets in the accounts of licensees, computing consistently the profit or loss on disposal of assets, transferring assets between the electricity sector licensees and the management of fixed assets.

6.2 DETERMINATION OF INTANGIBLE AND TANGIBLE (FIXED) ASSETS

Expenditure exceeding taka 10,000.00 (Ten thousand) only on a single intangible tangible item having useful life in excess of three years may be treated as an asset and capitalized in the accounts of the licensees, unless that item is intended to be held as inventory for maintenance or capital works. This includes computer software, patent, copyright and similar intellectual property rights and other intangible property as per provision of this Uniform System of Accounts.

6.3 SEPARATION OF ASSETS ACQUISITION BY CONSUMER'S MONEY

- A. Assets acquisition by consumer's money (Deposit work Fund or Donated Capital) and transferred in favor of licensee namely electric line, transformers and other equipments shall not be included own assets of the licensee and the depreciation charged on these assets shall not be included as depreciation of the licensee.
- B. Licensee shall separate assets acquisition by consumer's money (Deposit work Fund or Donated Capital) from its own total assets and reports separately with depreciation.
- C. The licensee may charge depreciation and amortization on the assets acquisition by consumer's money in accordance with the provisions of this Uniform System of Accounts to facilitate the replacement of such assets. However, such amortization and depreciation charged should be shown separately in the audited financial statements.



6.4 MAINTANANCE OF FIXED ASSET RESISTER:

- A. A Fixed Asset register (FAR) is a list of fixed assets that belongs to a licensee. The main purpose of a FAR is to keep track of the book value of the assets and determine depreciation to be calculated and recorded for management and taxation purpose. It is also necessary for easy identification of an asset by assigning each asset a unique ID, which may be printed on labels in the form of a barcode.
- B. For this, each licensee shall maintain FAR and always update for any addition, retirement so that actual picture may be seen at any time. It may be maintained by procuring or developing software. The following information must incorporate in the FAR viz. Sl. No., ID No., Name of Asset, Description, Date of Purchase, Cost of Purchase, Gross Value of Asset, Date when it is put into use, Method and Rate of Depreciation, Amount of Depreciation, Net Book Value, Expected Salvage Value etc.

6.4 PURCHASES

All expenditures relating to a fixed asset must be correctly classified and recorded in the accounting system. The invoice(s) for the item (s) to be capitalized should be accompanied by the form for recording new assets in the asset register. This form will include:

- (a) an accurate description of the item, for example including manufacturer's product number, where possible;
- (b) the net cost of the item(s);
- (c) the description corresponding to the location of the asset;
- (d) the classification and sub-classification and their numbers for the relevant fixed asset group;
- (e) any manufacturer's serial number which uniquely identifies the item(s).
- (f) the invoice (s) and new asset form (s) should be initiated to signify approval.
- (g) the invoice than passed to the section responsible for maintaining the accounts payable system.



6.5 DISPOSALS

- A. The purposes of this procedure is to calculate the accounting profit or loss arising on the disposal of fixed assets in a consistent way; and maintain the fixed asset register up-to-date.
- B. From the sale invoice or other sale documentation, a journal voucher should be prepared by the Accounts Department to record the sale proceeds of the asset and approved by the head of the Accounts Department. The journal voucher will normally: debit cash, bank or an account receivable in the name of the purchaser and credit the fixed assets realization clearing account (in the general ledger).
- C. The form for asset disposals should be completed then. The form will identify the asset by its description, its classification and sub-classification, its location and its asset serial number.
- D. The form for asset disposals will be used to delete the asset from the fixed asset register. The net book value (i.e. the cost less accumulated depreciation) of the asset concerned will be recorded on the form for asset disposals and will be debited to the fixed assets realization clearing account.
- D. The profit or loss arising from the disposal will be transferred by journal entry to the profit or loss on disposal of fixed assets account then an income account in the general ledger.
- E. When assets are withdrawn from use (because they have reached the end of their useful life) and are not sold for re-use or as scrap, the procedure as described above will also apply, with the difference that the net book value of the asset will be debited directly to the profit or loss on disposal of fixed assets account.

6.6 INTER-UTILITY TRANSFERS

- A. The purpose of this procedure is to provide consistency in the recording of assets transferred between the licensees in the accounting records of both the transferor and the transferee and avoid the accrual of profit in the accounts of the transferor licensee.
- B. The price at which fixed assets are transferred from one licensee to another will correspond with the book value of the asset(s) concerned as at the time of the transfer.



Bangladesh Energy Regulatory Commission

- C. As per the provision of Act, no licensee, without the prior permission of the Commission, shall sell, mortgage, lease, exchange or transfer or by any other means his undertaking or any other parts of it.

6.7 ASSET REVALUATION

As per the provision of Tariff Regulations assets shall be calculated when they become used and useful and the value of asset shall be at the original cost. If any licensee revalued its assets, then the licensee shall disclosed in a note to the published accounts as being stated at "valuation of asset" and attached both Property, Plant and Equipment schedule for based on book cost and revalued cost.

6.8 FIXED ASSETS VERIFICATION

- A. The purpose of this procedure is to ensure that the records of fixed assets are accurate; and detect unauthorized disposals or misappropriations of fixed assets.
- B. Particular groups of assets should be selected for physical verification, according to a rolling programme through a Fixed Asset Verification Team (FAVT) approved by the head of the Finance/Accounts. The selection may be based on a variety of criteria, including:
- (a) assets at particular locations;
 - (b) assets of a particular classification;
 - (c) assets particularly prone to misappropriation, such as portable computers;
 - (d) assets with a cost in excess of a certain threshold, and
 - (e) assets which are approaching the end of their useful life.
- C. A list of the fixed assets to be verified should be produced, including:
- (a) the full description of the item, including manufacturer's produce number, where possible;
 - (b) the cost of the item(s);
 - (c) the description corresponding to the location of the asset;
 - (d) such further identification of the location, if needed;
 - (e) the classification and sub-classification and their numbers of the asset;



Bangladesh Energy Regulatory Commission

- (f) the unique asset serial number (for, example, as recorded on the tag, if applicable); and
 - (g) any manufacturer's serial number which uniquely identifies the item (s)
- D. Each item on the verification list should be located and all details provided on the list should be checked by physical inspection. Discrepancies between the list and the item(s) physically inspected should be recorded systematically on the list and questions asked as needed to establish the reason(s) for the discrepancy.
- E. The fixed asset verification team should compile a Fixed Asset Verification Report (FAVR) annually summarizing the results of the verification and identifying what amendments need to be made to the fixed assets register as a result of the verification, for example:
- (a) changes of location, in the case of moveable assets;
 - (b) items scrapped not recorded;
 - (c) data recording errors, for example tag numbers; or
 - (d) items missing and unaccounted for at the location recorded in the fixed assets register need to be followed up by verification at the location where they are now reported to be.

6.7 IMPAIRMENT

- A. Impairment means simply that a fixed asset is no longer "fit for its purpose". This may occur whenever an asset is damaged beyond repair or where there is no intention to repair it, stolen, destroyed or simply abandoned with no intention of further use. Clearly, when impairment occurs, the asset can have no longer a value attributed to it in the balance sheet. The remaining net book value (NBV) of that asset shall be written off in the income statement. But licensee shall maintain record in the Fixed Asset Register against such asset.
- B. At the end of each reporting period, assets are reviewed to look for any indication that they may be impaired as per IAs 36. The review of the impairment of fixed assets should be carried out between the Head of Finance/Accounts and other executives knowledgeable about the condition of the license's technical infrastructure, for example the Head of Engineering. Such activities of the licenses should be recorded.



CHAPTER-7 OPERATING EXPENSES INSTRUCTIONS

7.1 PERSONNEL EXPENSES

The personnel expenses includible in the operating expense accounts shall consist of the pay and allowances of all employees of licensee function.

7.2 REPAIR AND MAINTENANCE EXPENSES

- A. The cost of repair and maintenance chargeable to the various operating expense and clearing accounts includes materials and other expenses incurred in repair and maintenance work.
- B. Materials recovered in connection with the repair and maintenance of property shall be credited to the same account to which the repair and maintenance cost was charged.
- C. If the book cost of any property is carried in an account the cost of repairing and maintaining such property shall be charged to the accounts for repair and maintenance of property of the same class and use, the book cost of which is carried in other utility plant in service accounts.

ITEMS

- 1. Repairing for reuse materials recovered from plant.
 - 2. Testing for locating and clearing trouble.
 - 3. Net cost of installing, maintaining, and removing temporary facilities to prevent interruptions in service.
 - 4. Replacing or adding minor items of plant, which do not constitute a retirement unit.
- D. Repair and maintenance expenses for the property acquired or possesses with the consumer's money (Deposit Work Fund or Donated Capital) shall be included as license's repair and maintenance expenses.

7.3 ADMINISTRATIVE AND GENERAL EXPENSES

- A. The administrative and general expenses except personnel expenses includible in the operating expense accounts shall consist of the administrative and general expenses.
- B. The Asset Insurance Fund is a designated reserve that may be created for insuring assets against potential risks and liabilities. Provisions for expenses of asset insurance fund shall be includable as administrative and general expenses.



CHAPTER-8 CHART OF ACCOUNTS

8.1 PURPOSE

The Chart of Accounts sets out the account codes to be applied in all electricity sector licensees of the Commission. The Chart of Accounts is intended to be used to code all financial transactions posted to all licensees' general ledgers as soon as is practical.

8.2 STRUCTURE OF THE CHART OF ACCOUNTS

- A. The Chart of Accounts numbering system consists of General Ledger Accounts, Subsidiary Ledger Accounts and Sub-subsidiary Ledger Accounts. The Chart of accounts consists of 11 digits as **Appendix-1**.
- B. General Ledger Accounts will have three (3) digit numbers. The numbering system consists of General Ledger Accounts are as follows:
- | | | |
|-----|------------|---------------------------|
| (a) | 100-199 -- | Assets and other Debits. |
| (b) | 200-299-- | Equities and Liabilities. |
| (c) | 400-499-- | Revenues. |
| (d) | 600-699-- | Expenses. |
| (e) | 900----- | Clearing. |
- C. Subsidiary Ledger Accounts will have a six (6) digit numbers assigned including general ledger accounts such that 101 005 for a subsidiary account of 101, Intangible Plant in Service.
- D. Sub-subsidiary Ledger Accounts will have a eleven (11) digit numbers assigned including general ledger and subsidiary ledger accounts such that 101 005 00005 for a sub subsidiary account of 101, Intangible Plant in Service.
- E. The Commission has the sole authority for any addition, alteration or amendment of the 3 digits General Ledger Accounts, Subsidiary Ledger Accounts and Sub-Subsidiary Ledger Accounts of the Chart of Accounts. In generally Subsidiary Ledger Accounts and Sub-Subsidiary ledger accounts of the Chart of Accounts is the prerogative of licensee, unless such Subsidiary Ledger Accounts and Sub-Subsidiary Ledger Accounts fixed by the Commission.
- F. In certain instances, numbers have been skipped in order to allow for possible later expansion or to permit better coordination with the numbering system for other licensees.



Bangladesh Energy Regulatory Commission

- G. The numbers prefixed to account titles are to be considered as part of the titles.
- H. Each series of Account codes has unused numbers to permit easy insertion of new numbers that may require with prior approval of the Commission. For this purpose, a sample format is enclosed here with in **Appendix-2** for preparing proposal for allocating new code or amendments to the Chart of Accounts
- I. The Chart of Accounts to be added and amendments made in a structured manner and all licensees shall continue to use identical codes.

8.3 MAINTENANCE OF THE CHART OF ACCOUNTS

A. The purpose of this procedure is

- a) to ensure that the integrity of the numbering structures embodies in the chart of accounts is maintained, so that consolidations of licensee's financial statements can be carried out as systematically;
- b) to permit new account and other codes to be added and amendments made to existing codes in a structured manner, such that all licensees continue to use one set of identical codes; and
- c) no changes in any of these codes may be implemented for the licensee without prior approval of the Commission.

B. Proposals for amending the Chart of Accounts

Proposals for any change(s) to the General Ledger, and Subsidiary Ledger and Sub-Subsidiary Ledger fixed by the Commission of the chart of accounts may be initiated by any of the licensee to the Commission using appropriate format. Then Commission will check the proposed change(s) as to:

- a) need for the change;
- b) its accuracy;
- c) potential conflicts and overlaps with other numbers and codes;
- d) the date effective proposed for the change.

After examining the proposal(s) for changes in different aspects, the Commission will communicate its decision to the licensee proposed for the change(s) as well as all other licensees.

8.4 DETAILS OF UNIFORM CHART OF ACCOUNTS

Detail Chart of Accounts showing provisions of General Ledger, Subsidiary Ledger and Sub-subsidiary Ledger Account Number and Title is attached in **Appendix-1**.



**BANGLADESH ENERGY REGULATORY
COMMISSION**

**UNIFORM SYSTEM OF ACCOUNTS
(ELECTRICITY), 2024**

**BERC ORDER No. 2024/07
(SCHEDULE-A)**

PART-II

**BALANCE SHEET CHART OF ACCOUNTS,
NARRATION AND GUIDELINES**

QD

Z

N

re





CHAPTER-9
ASSETS AND OTHER DEBITS CHART OF ACCOUNTS
NARRATION AND GUIDELINES (100 SERIES)

9.1 UTILITY PLANT IN SERVICE

- A. Account under this section shall include the original cost of utility plant, included in accounts 101 to 115, prescribed herein, owned and used by the licensee in its utility operations, and having an expectation of life in service of more than one year from date of installation, including such property owned by the licensee.
- B. The cost of additions to and betterments of property leased from others, which are includible in this account, shall be recorded in subdivisions separate and distinct from those relating to owned property.
- C. The utility plant in service or the Property, Plant and Equipment (PPE) included under this section shall be classified according to the following detailed accounts:

101 INTANGIBLE PLANT IN SERVICE

101 005 PRE-INCORPORATION EXPENSES/ORGANIZATION

This account shall include all fees paid to the governments for the privilege of incorporation and expenditures incident to organizing the corporation, partnership, or other enterprise and putting it into readiness to do business.

ITEMS

- 1. Cost of obtaining certificates authorizing an enterprise to engage in the utility business.
- 2. Fees and expenses for incorporation/registration.
- 3. Fees and expenses for mergers or consolidations.
- 4. Office expenses involved in organizing the licensee.
- 5. Share Register and minute books and corporate seal.



Bangladesh Energy Regulatory Commission

NOTE A:

This account shall not include any discounts upon securities issued or assumed; nor shall it include any costs incident to negotiating loans, selling bonds and debentures or other evidences of debt or expenses in connection with the authorization, issuance or sale of capital stock.

NOTE B:

Exclude from this account and include in the appropriate expense account the cost of preparing and filing papers in connection with the extension of the term of incorporation unless the first organization costs have been written off. When charges are made to this account for expenses incurred in mergers, consolidations, or reorganizations, amounts previously included herein or in similar accounts in the books of the companies concerned shall be excluded from this account.

101 010 **INTANGIBLE PLANT-GRANT**

This account shall include the amounts of current and additional future grants.

101 015 **SOFTWARE**

- A. This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide utility services.
- B. Records shall be maintained identifying to the maximum extent practicable the cost of software used for utility services.

ITEMS

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.
8. Evaluation and assessment system software.
9. Operating, planning and transaction scheduling software.
10. Reliability applications.
11. Market application software.
12. Billing software.
13. Accounting Software.
14. Information Management System (MIS) Software.
15. Security Service Layer (SSL) for Software.
16. Procurement software.
17. Inventory software, etc.



Bangladesh Energy Regulatory Commission

101 300 **MISCELLANEOUS INTANGIBLE PLANT**

- A. This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account.
- B. When any item included in this account is retired or expires, the book cost thereof shall be credited hereto and charged to account 680, Amortization Expenses.
- C. This account shall be maintained in such a manner that the licensee can furnish full information with respect to the amounts included herein.

103 **GENERATION PLANT IN SERVICE**

103 005 **LAND AND LAND RIGHTS**

This account shall include the cost of land and land rights used in connection with power generation. (See Electric Plant Instruction 5.3, Land and Land Rights.).

103 010 **STRUCTURES AND IMPROVEMENTS**

This account shall include the cost in place of structures and improvements used in connection with power generation. (See Electric Plant Instruction 5.4, Structures and Improvements.).

103 015 **BOILER PLANT EQUIPMENT**

This account shall include the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam, mercury, or other vapor, to be used primarily for generating electricity.

ITEMS

- 1. Ash handling equipment, including hoppers, gates, cars, conveyors, hoists, sluicing equipment, including pumps and motors, sluicing water pipe and fittings, sluicing trenches and accessories, etc., except sluices which are a part of a building.



Bangladesh Energy Regulatory Commission

2. Boiler feed system, including feed water heaters, evaporator condensers, heater drain pumps, heater drainers, deaerators, and vent condensers, boiler feed pumps, surge tanks, feed water regulators, feed water measuring equipment, and all associated drives.
3. Boiler plant cranes and hoists and associated drives.
4. Boilers and equipment, including boilers and baffles, economizers, superheaters, soot blowers, foundations and settings, water walls, arches, grates, insulation, blow-down system, drying out of new boilers, also associated motors or other power equipment.
5. Breeching and accessories, including breeching, dampers, soot spouts, hoppers and gates, cinder eliminators, breeching insulation, soot blowers and associated motors.
6. Coal handling and storage equipment, including coal towers, coal lorries, coal cars, locomotives and tracks when devoted principally to the transportation of coal, hoppers, down-takes, unloading and hoisting equipment, skip hoists and conveyors, weighing equipment, magnetic separators, cable ways, housings and supports for coal handling equipment.
7. Draft equipment, including air pre-heaters and accessories, induced and forced draft fans, air ducts, combustion control mechanisms, and associated motors or other power equipment.
8. Gas-burning equipment, including holders, burner equipment and piping, control equipment, etc.
9. Instruments and devices, including all measuring, indicating, and recording equipment for boiler plant service together with mountings and supports.
10. Lighting systems.
11. Oil-burning equipment, including tanks, heaters, pumps with drive, burner equipment and piping, control equipment, etc.
12. Pulverized fuel equipment, including pulverizers, accessory motors, primary air fans, cyclones and ducts, dryers, pulverized fuel bins, pulverized fuel conveyors and equipment, burners, burner piping, priming equipment, air compressors, motors, etc.
13. Stacks, including foundations and supports, stack steel and ladders, stack brick work, stack concrete, stack lining, stack painting (first), when set on separate foundations, independent of substructure or superstructure of building.



Bangladesh Energy Regulatory Commission

14. Station piping, including pipe, valves, fittings, separators, traps, de-superheaters, hangers, excavation, covering, etc., for station piping system, including all steam, condensate, boiler feed and water supply piping, etc., but not condensing water, plumbing, building heating, oil, gas, air piping or piping specifically provided for in account 103020, Engines and Engine-Driven Generators.
15. Stoker or equivalent feeding equipment, including stokers and accessory motors, clinker grinders, fans and motors, etc.
16. Ventilating equipment.
17. Water purification equipment, including softeners and accessories, evaporators and accessories, heat exchangers, filters, tanks for filtered or softened water, pumps, motors, etc.
18. Water-supply systems, including pumps, motors, strainers, raw-water storage tanks, boiler wash pumps, intake and discharge pipes and tunnels not a part of a building.
19. Wood fuel equipment, including hoppers, fuel hogs and accessories, elevators and conveyors, bins and gates, spouts, measuring equipment and associated drives.

NOTE:

When the system for supplying boiler or condenser water is elaborate, as when it includes a dam, reservoir, canal, pipe line, cooling ponds, or where gas or oil is used as a fuel for producing steam and is supplied through a pipe line system owned by the licensee, the cost of such special facilities shall be charged to a subdivision of account 103010, Structures and Improvements.

103 020 ENGINES AND ENGINE-DRIVEN GENERATORS

This account shall include the cost installed of steam engines, reciprocating or rotary, and their associated auxiliaries; and engine-driven main generators, except turbo-generator units.

ITEMS

1. Air cleaning and cooling apparatus, including blowers, drive equipment, air ducts not a part of building, louvers, pumps, hoods, etc.
2. Belting, shafting, pulleys, reduction gearing, etc.



Bangladesh Energy Regulatory Commission

3. Circulating pumps, including connections between condensers and intake and discharge tunnels.
4. Cooling system, including towers, pumps, tank, and piping.
5. Condensers, including condensate pumps, air and vacuum pumps, ejectors, unloading valves and vacuum breakers, expansion devices, screens, etc.
6. Cranes, hoists, etc., including items wholly identified with items listed herein.
7. Engines, reciprocating or rotary.
8. Fire-extinguishing systems.
9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.
10. Generators—Main, A.C. or D.C., including field rheostats and connections for self-excited units, and excitation systems when identified with the generating unit.
11. Governors.
12. Lighting systems.
13. Lubricating systems including gauges, filters, tanks, pumps, piping, motors, etc.
14. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.
15. Piping—main exhaust, including connections between generator and condenser and between condenser and hot-well.
16. Piping—main steam, including connections from main throttle valve to turbine inlet.
17. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
18. Pressure oil system, including accumulators, pumps, piping, motors, etc.
19. Throttle and inlet valve.
20. Tunnels, intake and discharge, for condenser system, when not a part of a structure,
21. Water screens, motors, etc.



Bangladesh Energy Regulatory Commission

103 025 **TURBO-GENERATOR UNITS**

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

ITEMS

1. Air cleaning and cooling apparatus, including blowers, drive equipment, air ducts not a part of building, louvers, pumps, hoods, etc.
2. Circulating pumps, including connections between condensers and intake and discharge tunnels.
3. Condensers, including condensate pumps, air and vacuum pumps, ejectors, unloading valves and vacuum breakers, expansion devices, screens, etc.
4. Generator hydrogen, gas piping and detrainment equipment.
5. Cooling system, including towers, pumps, tanks, and piping.
6. Cranes, hoists, etc., including items wholly identified with items listed herein.
7. Excitation system, when identified with main generating units.
8. Fire-extinguishing systems.
9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.
10. Governors.
11. Lighting systems.
12. Lubricating systems, including gauges, filters, water separators, tanks, pumps, piping, motors, etc.
13. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.
14. Piping—main exhaust, including connections between turbogenerator and condenser and between condenser and hot well.



Bangladesh Energy Regulatory Commission

15. Piping—main steam, including connections from main throttle valve to turbine inlet.
16. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
17. Pressure oil systems, including accumulators, pumps, piping, motors, etc.
18. Steelwork, specially constructed for apparatus listed herein.
19. Throttle and inlet valve.
20. Tunnels, intake and discharge, for condenser system, when not a part of structure, water screens, etc.
21. Turbo-Generators—main, including turbine and generator, field rheostats and electric connections for self-excited units.
22. Water screens, motors, etc.
23. Moisture separator for turbine steam.
24. Turbine lubricating oil (initial charge).

103 030 ROADS, RAILROADS AND BRIDGES

This account shall include the cost of roads, railroads, trails, bridges, and trestles used primarily as generation facilities. It includes also those roads, etc., necessary to connect the plant with highway transportation systems, except when such roads are dedicated to public use and maintained by public authorities.

ITEMS

1. Bridges, including foundations, piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Railroads, including grading, ballast, ties, rails, culverts, hoists, etc.
4. Roads, including grading, surfacing, culverts, etc.
5. Structures constructed and maintained in connection with items listed herein.
6. Trails, including grading, surfacing, culverts, etc.
7. Trestles, including foundations, piers, girders, trusses, flooring, etc.



Bangladesh Energy Regulatory Commission

NOTE A:

Roads intended primarily for connecting employees' houses with the power plant, and roads used primarily in connection with fish and wildlife, and recreation activities, shall not be included herein but in account 103010, Structures and Improvements.

NOTE B:

The cost of temporary roads, bridges, etc. necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall not be included herein but shall be charged to the appropriate accounts for the construction.

103 035 **RESERVOIRS, DAMS, AND WATERWAYS**

This account shall include the cost in place of facilities used for impounding, collecting, storage, diversion, regulation, and delivery of water used primarily for generating electricity. It shall also include the cost in place of facilities used in connection with (a) the conservation of fish and wildlife, and (b) recreation. Separate sub-accounts shall be maintained for each of the above.

ITEMS

1. Bridges and culverts (when not a part of roads or railroads).
2. Clearing and preparing land.
3. Dams, including waste-ways, spillways, flash boards, spillway gates with operating and control mechanisms, tunnels, gatehouses, and fish ladders.
4. Dikes and embankments.
5. Electric system, including conductors control system, transformers, lighting fixtures, etc.
6. Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material.
7. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
8. Intakes, including trash racks, rack cleaners, control gates and valves with operating mechanisms, and intake house when not a part of station structure.
9. Platforms, railings, steps, gratings, etc., appurtenant to structures listed herein.



Bangladesh Energy Regulatory Commission

10. Power line wholly identified with items included herein.
11. Retaining walls.
12. Water conductors and accessories, including canals, tunnels, flumes, penstocks pipe conductors, fore-bays, tailraces, navigation locks and operating mechanisms, water-hammer and surge tanks, and supporting trestles and structures.
13. Water storage reservoirs, including dams, flashboards, spillway gates and operating mechanisms, inlet and outlet tunnels, regulating valves and valve towers, silt and mud sluicing tunnels with valve or gate towers, and all other structures wholly identified with any of the foregoing items.

103 040 **GENERATORS**

This account shall include the cost installed of diesel or other power driven main generators.

ITEMS

1. Cranes, hoists, etc., including items wholly identified with such apparatus.
2. Fire-extinguishing equipment.
3. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
4. Generator cooling system, including air cooling and washing apparatus, air fans and accessories, air ducts, etc.
5. Generators—main, A.C. or D.C., including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.
6. Lighting systems.
7. Lubricating system, including tanks, filters, strainers, pumps, piping, coolers, etc.
8. Mechanical meters, and recording instruments.
9. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.

NOTE:

If prime movers and generators are so integrated that it is not practical to classify them separately, the entire unit may be included in this account.



103 045 **WATER WHEELS, TURBINES AND GENERATORS**

This account shall include the cost installed of water wheels and hydroelectric turbines (from connection with penstock or flume to tailrace) and generators driven thereby devoted to the generation of electricity by water power or for the generation of power for industrial or other purposes, if the equipment used for such purposes is a part of the hydroelectric power plant works.

ITEMS

1. Exciter water wheels and turbines, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
2. Fire-extinguishing equipment.
3. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
4. Generator cooling system, including air cooling and washing apparatus, air fans and accessories, air ducts, etc.
5. Generators—main, A.C. or D.C., including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.
6. Lighting systems.
7. Lubricating systems, including gauges, filters, tanks, pumps, piping, etc.
8. Main penstock valves and appurtenances, including main valves, control equipment, bypass valves and fittings, and other accessories.
9. Main turbines and water wheels, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
10. Mechanical meters and recording instruments.
11. Miscellaneous water-wheel equipment, including gauges, thermometers, meters, and other instruments.
12. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.



Bangladesh Energy Regulatory Commission

13. Scroll case filling and drain system, including gates, pipe, valves, fittings, etc.
14. Water-actuated pressure-regulator system, including tanks and housings, pipes, valves, fittings and insulations, piers and anchorage, and excavation and backfill.

103 050 **PRIME MOVERS**

This account shall include the cost installed of diesel or other prime movers devoted to the generation of electric energy, together with their auxiliaries.

ITEMS

1. Air-filtering system.
2. Belting, shafting, pulleys, reduction gearing, etc.
3. Cooling system, including towers, pumps, tanks, and piping.
4. Cranes, hoists, etc., including items wholly identified with apparatus listed herein.
5. Engines, diesel, gasoline, gas, or other internal combustion.
6. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
7. Governors.
8. Ignition system.
9. Inlet valve.
10. Lighting systems.
11. Lubricating systems, including filters, tanks, pumps, and piping.
12. Mechanical meters, including gauges, recording instruments, sampling, and testing equipment.
13. Mufflers.
14. Piping.
15. Starting systems, compressed air, or other, including compressors and drives, tanks, piping, motors, boards and connections, storage tanks, etc.
16. Steelwork, specially constructed for apparatus listed herein.
17. Waste heat boilers, anti-fluctuators, etc.



Bangladesh Energy Regulatory Commission

103 055 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

This account shall include the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

ITEMS

1. Blower and fans.
2. Boilers and pumps.
3. Economizers.
4. Exhauster outfits.
5. Flues and piping.
6. Pipe system.
7. Producers.
8. Regenerators.
9. Scrubbers.
10. Steam injectors.
11. Tanks for storage of oil, gasoline, etc.

103 060 SOLAR PHOTOVOLTIC PANEL

Solar panels use sunlight as a source of energy to generate direct current electricity. A collection of photovoltaic (PV) modules is called a photovoltaic cell or solar cell. A solar cell, or photovoltaic cell, is an electrical device that converts the energy of light directly into electricity by the photovoltaic effect, which is a physical and chemical phenomenon. This account shall include the total acquisition cost of this types of equipment.

103 065 MOUNTING RACKS

A rack mount is a description of a hardware device capable of being mounted in a special rack or the actual rack. All types of electronics and computing devices come in rack-mounted packages, including servers, test instruments, telecommunications components, storage drives and A/V equipment, which are bolted to the side frames of the rack. Shelves are available for equipment that is not rack mounted. The account shall include this types of cost.



Bangladesh Energy Regulatory Commission

103 070 SOLAR RADIATION MONITORING EQUIPMENT

Global and diffuse solar irradiance are measured by ground-based pyranometers. The two basic commercial types employ a sensor comprising either a series of thermocouples or a photovoltaic (PV) sensor to measure the incident irradiance. Thermocouple devices have a broader spectral response, and are generally better suited for observing the full visible spectrum. Pyranometers using a PV sensor are sometimes recommended for monitoring performance and degradation of PV modules because there is generally a closer spectral response match between the module and the pyranometer. This account shall include the cost incurred to the acquisition cost of this types of equipment.

103 075 ENERGY STORAGE EQUIPMENT

A device that stores energy is generally called an accumulator or battery. Energy comes in multiple forms including radiation, chemical, gravitational potential, electrical potential, electricity, elevated temperature, latent heat and kinetic. Energy storage involves converting energy from forms that are difficult to store to more conveniently or economically storable forms. This account shall include the cost incurred to the acquisition cost of this types of equipment.

103 080 WIND POWER GENERATOR

The commonly used wind power generation systems include the direct-driven wind power generating set and the double-fed wind power generating set. The direct-driven wind power generating set is connected to the grid through a full power converter, while the double-fed wind power generating set is connected to the grid through a double-fed converter. Wind turbines are manufactured in a wide range of sizes, with either horizontal or vertical axes. This account shall include the cost incurred to the acquisition cost of this types of equipment.

103 085 WIND TOWERS

A wind catcher (wind tower, wind scoop) is a traditional architectural element used to create natural ventilation and passive cooling in buildings. Wind catchers come in various designs: unidirectional, bidirectional, and multidirectional. This account shall include the cost incurred to the acquisition cost of this types of equipment.

(Handwritten signatures)

(Handwritten checkmark)



103 090 WIND MONITORING EQUIPMENT

Wind monitoring instruments are not new to the world of science. The cup anemometer is one of the most popular types of wind monitoring instruments. This device is capable of measuring the velocity or the speed of wind. Outfitted with three or four small hemispheres or cups installed on arms, this device catches the wind. Other types of wind monitoring instruments include wind transmitters. Wind speed and direction transmitters are capable of converting sensor signals into electrical outputs that can be connected to computers, displays, wireless transmitters, data loggers, and other types of controls. This account shall include the cost incurred to the acquisition cost of this types of equipment.

103 095 BALANCE OF SYSTEM EQUIPMENT

The balance of system (BOS) encompasses all components of a photovoltaic system other than the photovoltaic panels. This includes wiring, switches, a mounting system, one or many solar inverters, and a battery bank and battery charger. This account shall include the cost incurred to the acquisition cost of this types of equipment.

103 100 SUB-STATION EQUIPMENT

A substation may include transformers to change voltage levels between high transmission voltages and lower distribution voltages, or at the interconnection of two different transmission voltages. This account shall include the cost incurred to the acquisition cost of this types of equipment.

103 105 EVACUATION TRANSFORMER

Transformer evacuation is a wet process which necessitates proper moisture extraction before its entry into vacuum pump. The transformer Evacuation System is designed with a combination of the highly efficient pumping system of a vacuum pump and mechanical booster pump. This account shall include the cost incurred to the acquisition cost of this types of equipment.

103 110 ACCESSORY ELECTRIC EQUIPMENT

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in power generating station, and



Bangladesh Energy Regulatory Commission

the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

ITEMS

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine and dual-drive exciter sets and rheostats, storage batteries and charging equipment, circuit breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats, etc., special housing, protective screens, etc.
3. Generator main connections, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads grounding switch, etc., special housings, protective screens, etc.
4. Station buses including main, auxiliary, transfer, synchronizing and fault ground buses, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors, starting transformers, current transformers, potential transformers, protective relays, storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station grounding system, special fire-extinguishing system, and test equipment.
5. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, truck-type boards complete, cubicles, station supervisory control boards, generator and exciter signal

[Handwritten signatures]

[Handwritten checkmark]



Bangladesh Energy Regulatory Commission

stands, temperature recording devices, frequency-control equipment, master clocks, watt-hour meters and synchro-scope in the turbine room, station totalizing wattmeter, boiler-room load indicator equipment, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housing for batteries, protective screens, doors, etc.

NOTE A:

Do not include in this account transformers and other equipment used for changing the voltage or frequency of electricity for the purposes of transmission or distribution.

NOTE B:

When any item of equipment listed herein is used wholly to furnish power to equipment included in another account, its cost shall be included in such other account.

103 115 **ENERGY METERS**

This account shall include the cost of bulk energy meter used to measure the aggregate electricity consumption of a multi-unit complex, and includes any associated equipment, systems and technologies, but does not include a consumer meter.

103 300 **MISCELLANEOUS POWER PLANT EQUIPMENT**

This account shall include the installed cost of miscellaneous equipment in and about the power generating plant devoted to general station use, and which is not properly includible in any of the foregoing power generation accounts.

ITEMS

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, piping, etc.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, hoists, etc., with electric and mechanical connections.
3. Fire-extinguishing equipment for general station use.

90 *Z* *A* *e*



Bangladesh Energy Regulatory Commission

4. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
5. Locomotive cranes not includible elsewhere.
6. Locomotives not includible elsewhere.
7. Marine equipment, including boats, barges, etc.
8. Miscellaneous belts, pulleys, countershafts, etc.
9. Miscellaneous equipment, including atmospheric and weather indicating devices, intra-site communication equipment, laboratory equipment, signal systems, cello-phones emergency whistles and sirens, fire alarms, insect-control equipment, and other similar equipment.
10. Railway cars not includible elsewhere.
11. Refrigerating systems, including compressors, pumps, cooling coils, etc.
12. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydroelectric presses, grinders, etc., with motors, shafting, hangers, pulleys, etc.
13. Ventilating equipment, including items wholly identified with apparatus listed herein.

NOTE:

When any item of equipment, listed herein is used wholly in connection with equipment included in another account, its cost shall be included in such other account.

105 TRANSMISSION PLANT IN SERVICE

105 005 LAND AND LAND RIGHTS

This account shall include the cost of land and land rights used in connection with transmission operations. (See Electric Plant Instruction 5.3, Land and Land Rights.).

105 010 STRUCTURES AND IMPROVEMENTS

This account shall include the cost in place of structures and improvements used in connection with transmission operations. (See Electric Plant Instruction 5.4, Structures and Improvements.).



105 015 **SUB-STATION AND SWITCHING-STATION EQUIPMENT**

This account shall include the cost installed of transformers, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits.

ITEMS

1. Bus compartments, concrete, brick, and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not a part of a building.
3. Control equipment, including batteries battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, including transformers, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment blowers, motors and connections.
7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.
9. Platforms, railings, steps, gratings, etc. appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment, indoor and outdoor, including oil circuit breakers and operating mechanisms, truck switches, and disconnect switches.
13. Tools and appliances.

(Handwritten signatures and initials)



Bangladesh Energy Regulatory Commission

105 020 POLES, TOWERS AND FIXTURES

This account shall include the installed cost of poles, towers and appurtenant fixtures used for supporting overhead transmission conductors.

ITEMS

1. Anchors, guys, guards and clamps, braces, brackets, cross-arms including braces, extension arms, strain insulators and pole plates.
2. Excavation, back-fill and disposal of excess material.
3. Foundations, guards and insulator pins and suspension bolts, ladders and steps, towers and railings.
4. Racks complete with insulators.
5. All poles: Wood, steel, concrete or other material.
6. Gaining, roofing stenciling, and tagging.
7. Paving.
8. Pole steps.
9. Reinforcing and stubbing.
10. Settings.
11. Shaving and painting.

105 025 OVERHEAD CONDUCTORS AND DEVICES

This account shall include the installed cost of overhead conductors and devices used for transmission purposes.

ITEMS

1. Circuit breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires and ground clamps.
4. Insulators, including pin, suspension, and other types.
5. Lightning arresters.
6. Switches.
7. Other line devices.



105 030 UNDERGROUND CONDUCTORS AND DEVICES

This account shall include the cost installed of underground conductors and devices used for transmission purposes.

ITEMS

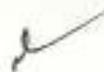
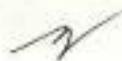
1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chambers, potheads, etc.
3. Cables in standpipe, including pothead and connection from terminal chamber of manhole to insulators on pole.
4. Circuit breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, ventilating equipment, etc.
7. Lead and fabric covered conductors, including insulators, compound filled, oil filled, or vacuum splices, potheads, etc.
8. Lightning arresters.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

105 035 UNDERGROUND CONDUIT

This account shall include the cost installed of underground conduit and tunnels used for housing transmission cables or wires. (See electric plant instruction 5.9, Transmission and Distribution Plant.).

ITEMS

1. Conduit, concrete, brick or tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.





Bangladesh Energy Regulatory Commission

2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel, frames and covers, hatchways, gratings, ladders, cable racks and hangers, etc., permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks.
8. Permits.
9. Protection of street openings.
10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, check valves, etc.
12. Sumps, including pumps.
13. Ventilating equipment.

105 040 SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) EQUIPMENT

This account shall include the cost installed of Supervisory Control and Data Acquisition (SCADA) equipment and devices used for transmission purposes.

ITEMS

1. Server to host the SCADA database.
2. Rack-mount workstation for data acquisition (remote terminal unit).
3. Desktop Computers for workstations.
4. Laptop computers for executive terminals.
5. Printer.
6. Rack-mount smart UPS for workstations.
7. Rack-mount smart UPS for sever.
8. Workstation rack with steel enclosure.
9. Server rack with steel enclosure.
10. Operator consoles or master station workstation computer.
11. USB based industry standard DAQ module (Advantech USB4716).
12. Interface Board.



Bangladesh Energy Regulatory Commission

13. Large screen display for SCADA room.
14. Computer spares like LCD monitor, hard disk drive, RAM, microprocessors, power supply unit, motherboard, keyboard, graphics card, Mouse etc.
15. Data acquisition interface boards.
16. Wiring cables, data cables, connectors, tools, micro CT/PT, relays, electronic parts, PCB etc.
17. LED-backlit LCD flat panel display with built-in PC (large display system).
18. Communication equipment like wireless MODEM, router with switch, VPN SIMs, media convertor etc.

105 045 ENERGY METERS

This account shall include the cost of bulk energy meter used to measure the aggregate transmitted electricity of a multi-unit complex, and includes any associated equipment, systems and technologies, but does not include a consumer meter.

105 050 COMPUTER HARDWARE AND EQUIPMENT

- A. This account shall include the cost of computer hardware and miscellaneous information technology equipment except SCADA equipment to provide scheduling, system control and dispatching, system planning, standards development, market monitoring, and market administration activities.
- B. Records shall be maintained identifying to the maximum extent practicable computer hardware owned and used for:
 - (1) Scheduling, system control and dispatching,
 - (2) System planning and standards development, and
 - (3) Market monitoring and market administration activities.

ITEMS

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Peripheral equipment.
6. Networking components.



Bangladesh Energy Regulatory Commission

105 055 COMMUNICATION EQUIPMENT

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

ITEMS

1. Fiber optic cable
2. Remote terminal units
3. Microwave towers
4. Global Positioning System (GPS) equipment
5. Servers
6. Workstations
7. Telephones

105 060 ROADS AND TRAILS

This account shall include the cost of roads, trails, and bridges used primarily as transmission facilities.

ITEMS

1. Bridges, including foundation piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Roads, including grading, surfacing, culverts, etc.
4. Structures, constructed and maintained in connection with items included herein.
5. Trails, including grading, surfacing, culverts, etc.

NOTE:

The cost of temporary roads, bridges, etc., necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall be charged to the accounts appropriate for the construction.

105 300 MISCELLANEOUS TRANSMISSION EQUIPMENT

This account shall include the cost of transmission plant and equipment not provided for elsewhere.





107 DISTRIBUTION PLANT IN SERVICE

107 005 LAND AND LAND RIGHTS

This account shall include the cost of land and land rights used in connection with distribution operations (See Electric Plant Instruction 5.3, Land and Land Rights.).

NOTE:

Do not include in this account the cost of permits to erect poles, towers, etc., or to trim trees (See account 107020, Poles, Towers and Fixtures, and account 107025, Overhead Conductors and Devices.).

107 010 STRUCTURES AND IMPROVEMENTS

This account shall include the cost in place of structures and improvements used in connection with distribution operations (See Electric Plant Instruction 5.4, Structures and Improvements.).

107 015 SUB-STATION AND SWITCHING STATION EQUIPMENT

This account shall include the installed cost of sub-station equipment, including transformer banks, etc., which are used for the purpose of changing the characteristics of electricity in connection with its distribution.

ITEMS

1. Bus compartments, concrete, brick and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not part of building.
3. Control equipment, including batteries, battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment, blowers, motors, and connections.

77



Bangladesh Energy Regulatory Commission

7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.
9. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment, indoor and outdoor, including oil circuit breakers and operating mechanisms, truck switches, disconnect switches.

NOTE:

The cost of rectifiers, series transformers, and other special station equipment devoted exclusively to street lighting service shall not be included in this account, but in account 107060, Street Lighting and Signal Systems.

107 020 **POLES, TOWERS AND FIXTURES**

This account shall include the installed cost of poles, towers, and appurtenant fixtures used for supporting overhead distribution conductors and service wires.

ITEMS

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.
3. Cross-arms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Foundations.



Bangladesh Energy Regulatory Commission

7. Guards,
8. Insulator pins and suspension bolts.
9. Paving.
10. Permits for construction.
11. Pole steps and ladders.
12. Poles, wood, steel, concrete, or other material.
13. Racks complete with insulators.
14. Railings.
15. Reinforcing and stubbing.
16. Settings.
17. Shaving, painting, gaining, roofing, stenciling, and tagging.
18. Towers.
19. Transformer racks and platforms.

107 025 OVERHEAD CONDUCTORS AND DEVICES

This account shall include the installed cost of overhead conductors and devices used for distribution purposes.

ITEMS

1. Circuit breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires, clamps, etc.
4. Insulators, including pin, suspension, and other types, and tie wire or clamps.
5. Lightning arresters.
6. Railroad and highway crossing guards.
7. Splices.
8. Switches.
9. Tree trimming, initial cost including the cost of permits therefore.
10. Other line devices.



Bangladesh Energy Regulatory Commission

NOTE:

The cost of conductors used solely for street lighting or signal systems shall not be included in this account but in account 107060, Street Lighting and Signal Systems.

107 030 UNDERGROUND CONDUIT, CONDUCTORS AND DEVICES

This account shall include the installed cost of underground conduit and tunnels used for distribution line and the cost of the conductors and devices used for distribution purposes.

ITEMS

1. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.
4. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
5. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
6. Cables in standpipe, including pothead and connection from terminal chamber or manhole to insulators on pole.
7. Circuit breakers.
8. Fireproofing, in connection with any items listed herein.
9. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
10. Lead and fabric covered conductors, including insulators, compound-filled, oil-filled or vacuum splices, potheads, etc.
11. Lighting systems.

[Handwritten signatures and marks]



Bangladesh Energy Regulatory Commission

12. Manholes, concrete or brick, including iron or steel frames and covers, hatchways, gratings, ladders, cable racks and hangers, etc., permanently attached to manholes.
13. Municipal inspection.
14. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
15. Permits.
16. Protection of street openings.
17. Removal and relocation of subsurface obstructions.
18. Sewer connections, including drains, traps, tide valves, check valves, etc.
19. Sumps, including pumps.
20. Ventilating equipment.
21. Racking of cables.
22. Switches.
23. Other line devices.

NOTE:

The cost of underground conduit, conductors and devices used solely for street lighting or signal systems shall be included in account 107060, Street Lighting and Signal Systems.

107 035 LINE TRANSFORMERS

- A. This account shall include the installed cost of overhead and underground distribution line transformers and pole-type and underground voltage regulators owned by the licensee, for use in transforming electricity to the voltage at which it is to be used by the consumer, whether actually in service or held in reserve/stock.
- B. When a transformer is permanently retired from service, the original installed cost thereof shall be credited to this account.
- C. The records covering line transformers shall be so kept that the licensee can furnish the number of transformers of various sizes/capacities in service and those in reserve/stock, and the location and the use of each transformer.



ITEMS

1. Labour costs of the installation only.
2. Transformer cut-out boxes.
3. Transformer lightning arresters.
4. Transformers line and network.
5. Capacitors.
6. Network protectors.

NOTE:

The cost of removing and resetting line transformers shall not be charged to this account but to appropriate operating expenses account. The cost of line transformers used solely for street lighting or signal systems shall be included in account 107060, Street Lighting and Signal Systems.

107 040 SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) EQUIPMENT

This account shall include the cost installed of Supervisory Control and Data Acquisition (SCADA) equipment of distribution system.

ITEMS

1. Server to host the SCADA database.
2. Rack-mount workstation for data acquisition (remote terminal unit).
3. Desktop Computers for workstations.
4. Laptop computers for executive terminals.
5. Printer.
6. Rack-mount smart UPS for workstations.
7. Rack-mount smart UPS for sever.
8. Workstation rack with steel enclosure.
9. Server rack with steel enclosure.
10. Operator consoles or master station workstation computer.
11. USB based industry standard DAQ module (Advantech USB4716).



Bangladesh Energy Regulatory Commission

12. Interface Board.
13. Large screen display for SCADA room.
14. Computer spares like LCD monitor, hard disk drive, RAM, microprocessors, power supply unit, motherboard, keyboard, graphics card, Mouse etc.
15. Data acquisition interface boards.
16. Wiring cables, data cables, connectors, tools, micro CT/PT, relays, electronic parts, PCB etc.
17. LED-backlit LCD flat panel display with built-in PC (large display system).
18. Communication equipment like wireless MODEM, router with switch, VPN SIMs, media convertor etc.

107 045 SERVICE DROP EQUIPMENT

This account shall include the installed cost of overhead and underground conductors leading from a point where the wires leave the last pole of the overhead system or the distribution box or manhole, to the point of connection with the consumer's outlet or wiring. Conduit used for underground service conductors shall be included.

ITEMS

1. Bracket, cables and wires, conduit, insulators and inspection.
2. Overhead to underground, including conduit or standpipe and conductor from the last splice on the pole to the connection with the consumer's wiring.
3. Roads disturbed, including the cutting and replacing the tarmac and sidewalks.
4. Permits and protection of opening, service switches and suspension wire.

107 050 METERS

- A. This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.
- B. When a meter is permanently retired from service, the installed cost included herein shall be credited to this account.



Bangladesh Energy Regulatory Commission

- C. The records covering meters shall be so kept that the licensee can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

ITEMS

1. Alternating current, watt-hour meters.
2. Current limiting devices.
3. Demand indicators.
4. Demand meters.
5. Direct current watt-hour meters.
6. Graphic demand meters.
7. Installation, labor of (first installation only).
8. Instrument transformers.
9. Maximum demand meters.
10. Meter badges and their attachments.
11. Meter boards and boxes.
12. Meter fittings, connections, and shelves (first set).
13. Meter switches and cut-outs.
14. Prepayment meters.
15. Protective devices.
16. Testing new meters.

NOTE A:

This account shall not include meters for recording output of a generating station, substation meters, etc. It includes only those meters used to record energy delivered to consumers.

NOTE B:

The cost of removing and resetting meters shall be charged to appropriate operating expenses account.



Bangladesh Energy Regulatory Commission

107 055 INSTALLATIONS ON CONSUMERS' PREMISES

This account shall include the cost installed of equipment on the customer's side of a meter when the licensee incurs such cost and when the licensee retains title to and assumes full responsibility for maintenance and replacement of such property. This account shall not include leased equipment, for which see account 111, Utility Property Leased to Others.

ITEMS

1. Cable vaults.
2. Commercial lamp equipment.
3. Foundations and settings specially provided for equipment included herein.
4. Frequency changer sets.
5. Motor generator sets.
6. Motors.
7. Switchboard panels, high or low tension.
8. Wire and cable connections to incoming cables.

NOTE:

Do not include in this account any costs incurred in connection with merchandising, jobbing, or contract work activities.

107 060 STREET LIGHTING AND SIGNAL SYSTEMS

This account shall include the cost installed of equipment used wholly for public street and highway lighting or traffic, fire alarm, police, and other signal systems.

ITEMS

1. Armored conductors, buried or submarine, including insulators, insulating materials, splices, trenching, etc.
2. Automatic control equipment.



Bangladesh Energy Regulatory Commission

3. Conductors, overhead or underground, including lead or fabric covered, parkway cables, etc., including splices, insulators, etc.
4. Lamps, are, incandescent, or other types, including glassware, suspension fixtures, brackets, etc.
5. Municipal inspection.
6. Ornamental lamp posts.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Posts and standards.
10. Protection of street openings.
11. Relays or time clocks.
12. Series contactors.
13. Switches.
14. Transformers, pole or underground.

107 065 **SOLAR EQUIPMENT**

This account shall include the cost installed of solar equipment which is included solar panel, battery and others expenses incurred in relation to supply electricity by the solar system to the consumer.

ITEMS

1. Solar panel.
2. Energy storage devices such as battery.
3. Balance of system equipment.
4. Charge controller.
4. Switch light.
5. Cable, Holder, Light etc.



107 070 STORAGE BATTERY EQUIPMENT

This account shall include the cost installed of storage battery equipment used for the purpose of supplying electricity to meet emergency or peak demands.

ITEMS

1. Batteries, including elements, tanks, tank insulators, etc.
2. Battery room connections, including cable or bus runs and connections.
3. Battery room flooring, when specially laid for supporting batteries.
4. Charging equipment, including motor generator sets and other charging equipment and connections, and cable runs from generator or station bus to battery room connections.
5. Miscellaneous equipment, including instruments, water stills, etc.
6. Switching equipment, including end cell switches and connections, boards and panels, used exclusively for battery control, not part of general station switchboard.
7. Ventilating equipment, including fans and motors, louvers, and ducts not part of building.

NOTE:

Storage batteries used for control and general station purposes shall not be included in this account but in the account appropriate for their use.

107 075 PLANT AND MACHENARY-PC POLE FACTORY

This account shall includes the cost of plant and machinery used in P.C pole factory for the production of different sizes Pre Stressed Concrete (P.C.) Poles, which is used for the construction and rehabilitation of electricity distribution lines.

107 300 MISCELLANEOUS DISTRIBUTION EQUIPMENT

This account shall include the cost of distribution plant and equipment not provided for elsewhere.



109 GENERAL PLANT IN SERVICE

109 005 LAND AND LAND RIGHTS

This account shall include the cost of land and land rights used for utility purposes, the cost of which is not properly includible in other land and land rights accounts (See Electric Plant Instruction 5.3, Land and Land Rights.).

109 010 STRUCTURES AND IMPROVEMENTS

This account shall include the cost in place of structures and improvements used for utility purposes, the cost of which is not properly includible in other structures and improvements accounts (See Electric Plant Instruction 5.4, Structures and Improvements.).

109 015 OFFICE FURNITURE AND EQUIPMENT

This account shall include the cost of office furniture and equipment owned by the licensee and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the licensee elects to assign to other plant accounts on a functional basis.

ITEMS

1. Bookcases and shelves.
2. Desks, chairs, and desk equipment.
3. Drafting-room equipment.
4. Filing, storage, and other cabinets.
5. Floor covering.
6. Library and library equipment.
7. Mechanical office equipment, such as accounting machines, typewriters, etc.
8. Photocopier.
9. Safes.
10. Tables.



Bangladesh Energy Regulatory Commission

109 020 COMPUTER HARDWARE AND EQUIPMENT

This account shall include the cost of computer hardware and miscellaneous information technology equipment except SCADA related hardware used for utility purposes.

ITEMS

1. Personal computers/Laptop.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Peripheral equipment.
6. Networking components.
7. Printer.
8. Scanner.
9. UPS.
10. Voltage stabilizer.

109 025 VEHICLE AND TRANSPORTATION

This account shall include the cost of transportation vehicles used for utility purposes.

ITEMS

1. Airplanes.
2. Automobiles.
3. Bicycles.
4. Electrical vehicles.
5. Motor trucks.
6. Motorecycles.
7. Repair cars or trucks.
8. Tractors and trailers.
9. Other transportation vehicles.

(Handwritten signatures and initials)



109 030 **COMMUNICATION EQUIPMENT**

This account shall include the cost installed of telephone, telegraph, and wireless equipment for general use in connection with utility operations.

ITEMS

1. Antennae.
2. Booths.
3. Cables.
4. Distributing boards.
5. Extension cords.
6. Gongs
7. Mobile Phone, Handsets, manual and dial, PABX System.
8. Insulators.
9. Intercommunicating sets.
10. Loading coils.
11. Operators' desks.
12. Poles and fixtures used wholly for telephone or telegraph wire.
13. Radio transmitting and receiving sets.
14. Remote control equipment and lines.
15. Sending keys.
16. Storage batteries
17. Switchboards.
18. Tel-autograph circuit connections.
19. Telegraph receiving sets.
20. Telephone and telegraph circuits.
21. Testing instruments.
22. Towers.
23. Underground conduit used wholly for telephone or telegraph wires and cable wires.



Bangladesh Energy Regulatory Commission

24. Microphone.
25. Walki Talki.
26. Video Conference Equipment.
27. Signboard/Display board and other Communication Equipment.

109 035 **LABORATORY EQUIPMENT**

This account shall include the cost installed of laboratory equipment used for general laboratory purposes and not specifically provided for or includible in other departmental or functional plant accounts.

ITEMS

1. Ammeters.
2. Current batteries.
3. Frequency changers.
4. Galvanometers.
5. Inducto-meters.
6. Laboratory standard milli-volt meters.
7. Laboratory standard volt meters.
8. Meter-testing equipment.
9. Milli-volt meters.
10. Motor generator sets.
11. Panels.
12. Phantom loads.
13. Portable graphic ammeters, voltmeters, and watt-meters.
14. Portable loading devices.
15. Potential batteries.
16. Potentiometers.
17. Rotating standards.
18. Standard cell, reactance, resistor, and shunt.
19. Switchboards.
20. Synchronous timers.



Bangladesh Energy Regulatory Commission

21. Testing panels.
22. Testing resistors.
23. Transformers.
24. Voltmeters.
25. Other testing, laboratory, or research equipment not provided for elsewhere.

109 040 STORES EQUIPMENT

This account shall include the cost of equipment used for the receiving, shipping, handling, and storage of materials and supplies.

ITEMS

1. Chain falls.
2. Counters.
3. Cranes (portable).
4. Elevating and stacking equipment (portable).
5. Hoists.
6. Lockers.
7. Scales.
8. Shelving.
9. Storage bins.
10. Trucks, hand and power driven.
11. Wheelbarrows.

109 045 TOOLS, SHOP AND GARAGE/WORKSHOP EQUIPMENT

This account shall include the cost of tools, implements, and equipment used in construction, repair work, general shops and garages and not specifically provided for or includible in other accounts.

ITEMS

1. Air compressors.
2. Anvils.



Bangladesh Energy Regulatory Commission

3. Automobile repair shop equipment.
4. Battery charging equipment.
5. Belts, shafts and countershafts.
6. Boilers.
7. Cable pulling equipment.
8. Concrete mixers.
9. Drill presses.
10. Derricks.
11. Electric equipment.
12. Engines.
13. Forges.
14. Furnaces.
15. Foundations and settings specially constructed for and not expected to outlast the equipment for which provided.
16. Gas producers.
17. Gasoline pumps, oil pumps and storage tanks.
18. Greasing tools and equipment.
19. Hoists.
20. Ladders.
21. Lathes.
22. Machine tools.
23. Motor-driven tools.
24. Motors.
25. Pipe threading and cutting tools
26. Pneumatic tools.
27. Pumps.
28. Riveters.
29. Smithing equipment.
30. Tool racks.



31. Vises.
32. Welding apparatus.
33. Work benches.

109 050 **HEAVY AND POWER OPERATED EQUIPMENT**

This account shall include the cost of heavy and power operated equipment used in construction or repair work exclusive of equipment includible in other accounts. Include, also, the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted.

ITEMS

1. Air compressors, including driving unit and vehicle.
2. Back filling machines.
3. Boring machines.
4. Bulldozers.
5. Cranes and hoists.
6. Diggers.
7. Engines.
8. Pile drivers.
9. Pipe cleaning machines.
10. Pipe coating or wrapping machines.
11. Tractors—Crawler type.
12. Trenchers.
13. Other power operated equipment.

NOTE:

It is intended that this account include only such large units as are generally self-propelled or mounted on movable equipment.



Bangladesh Energy Regulatory Commission

109 300 **MISCELLANEOUS GENERAL EQUIPMENT**

This account shall include the cost of equipment, apparatus, etc., used in the licensee operations, which is not includible in any other account of this system of accounts.

ITEMS

1. Hospital and infirmary equipment.
2. Kitchen equipment.
3. Fire fighting equipment.
4. Electronic appliances and equipment.
5. Electrical equipment.
6. Employees' recreation equipment.
7. Water crafts tangible property such as boats, lifeboat, raft, gondola etc.
8. Radios.
9. Tubewells
10. Restaurant equipment.
11. Soda fountains.
12. Operators' cottage furnishings.
13. Security Equipment
14. Other miscellaneous equipment.

NOTE:

Miscellaneous equipment of the nature indicated above wherever practicable shall be included in the licensee plant accounts on a functional basis.

110 **PROPERTY UNDER CAPITAL LEASES**

- A. This account shall include the amount recorded under capital leases for plant leased from others and used by the licensee in its utility operations.
- B. The utility property included in this account shall be classified separately as required according to the subsidiary accounts guidelines.
- C. Records shall be maintained with respect to each capital lease reflecting:



Bangladesh Energy Regulatory Commission

- (1) Name of lessor,
 - (2) Basic details of lease,
 - (3) Terminal date,
 - (4) Original cost or fair market value of property leased,
 - (5) Future minimum lease payments,
 - (6) Present value of minimum lease payments,
 - (7) The amount representing interest and the interest rate used, and
- D. Records shall also be maintained for plant under a lease, to identify the asset retirement obligation and cost originally recognized for each lease and the periodic charges and credits made to the asset retirement obligations and asset retirement costs.

11) UTILITY PLANTS LEASED TO OTHERS

- A. This account shall include the original cost of utility plant owned by the licensee, but leased to others as operating units or systems, where the lessee has exclusive possession.
- B. The utility property included in this account shall be classified separately as required according to the subsidiary accounts guidelines.
- C. Records shall be maintained with respect to each capital lease reflecting:
- (1) Name of lessor,
 - (2) Basic details of lease,
 - (3) Terminal date,
 - (4) Original cost or fair market value of property leased,
 - (5) Future minimum lease payments,
 - (6) Present value of minimum lease payments, and
 - (7) The amount representing interest and the interest rate used.



112 UTILITY PLANT IN PROCESS OF RECLASSIFICATION

- A. This account shall include temporarily the balance of utility plant as of the effective date of the prior system of accounts, which has not yet been reclassified as of the effective date of this system of accounts. The detail or primary accounts in support of this account employed prior to such date shall be continued pending reclassification into the utility plant accounts herein prescribed (101-115), but shall not be used for additions, betterments, or new construction.
- B. No charges other than as provided in paragraph A, above, shall be made to this account, but retirements of such unclassified utility plant shall be credited hereto and to the supporting (old) fixed capital accounts until the reclassification shall have been accomplished.

113 UTILITY PLANTS HELD FOR FUTURE USE

- A. This account shall include the original cost of utility plant owned and held for future use in utility service under a definite plan for such use, to include:
- (1) Property acquired but never used by the licensee in utility service, but held for such service in the future under a definite plan, and
 - (2) Property previously used by the licensee in service, but retired from such service and held pending its reuse in the future, under a definite plan, in utility service.
- B. Gains or losses from the sale of land and land rights or other disposition of such property previously recorded in this account and not placed in utility service shall be recorded in the appropriate accounts.
- C. The property included in this account shall be maintained in such detail as though the property were in service.

114 OTHER UTILITY PLANT

This account shall include the balances in accounts for utility plant, other than electric plant, such as gas, etc.



115 NON-UTILITY PLANT

- A. This account shall include the book cost of land, structures, equipment, or other tangible or intangible property owned by the licensee, but not used in utility service. This account shall also include, where applicable, amounts recorded for asset retirement costs associated with nonutility plant.
- B. This account shall also include the amount recorded under capital leases for property leased from others and used by the licensee in its nonutility operations. Records shall be maintained with respect to each lease reflecting:
- (1) Name of lessor,
 - (2) Basic details of lease,
 - (3) Terminal date,
 - (4) Original cost or fair market value of property leased,
 - (5) Future minimum lease payments,
 - (6) Present value of minimum lessee payments, and
 - (7) The amount representing interest and the interest rate used.
- C. This account shall be subdivided so as to show the amount of property used in operations which are nonutility in character but nevertheless constitute a distinct operating activity of the company (such as operation of an ice department where such activity is not classed as a utility) and the amount of miscellaneous property not used in operations. The records in support of each subaccount shall be maintained so as to show an appropriate classification of the property.

116 PROPERTY, PLANT AND EQUIPMENT/ASSETS ACQUISITION BY DEPOSITS WORK FUND OR DONATED CAPITAL

- A. This account shall include the book cost of land, structures, equipment, or other tangible or intangible property transferred in favor of the licensee and currently used by the licensee in its utility operation, but acquisition by consumer's money that is deposit work fund or donated capital. This account shall also include, where applicable, amounts recorded for asset retirement costs associated with assets acquisition by deposits work fund or donated capital.
- B. Records shall be maintained with respect to each asset reflecting:



Bangladesh Energy Regulatory Commission

- (1) Name of consumer with consumer number,
 - (2) Basic details of transferred assets,
 - (3) Acquisition date and transfer date,
 - (4) Original cost or fair market value of asset.
- C. The utility property included in this account shall be classified separately as required according to the subsidiary accounts guidelines.

119 COMPLETED CONSTRUCTION-NOT CLASSIFIED

- A. At the end of the year or such other date as a balance sheet may be required by the Commission, this account shall include the total of the balances of work orders for utility plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed utility plant accounts.
- B. This account shall be divided into Subsidiary Accounts as required.

NOTE:

For the purpose of reporting to the Commission the classification of utility plant in service by accounts is required, the licensee shall also report the balance in this account tentatively classified as accurately as practicable according to prescribed account classifications. The purpose of this provision is to avoid any significant omissions in reported amounts of utility plant in service.

120 CONSTRUCTION WORK IN PROGRESS

This account shall include the total of the balances of work orders for utility plant in process of construction. Work orders shall be cleared from this account as soon as practicable after completion of the job. This account shall be divided into the Subsidiary Account for each project or as per requirement. Records must be maintained to show separately each project along with complete detail of the nature and purpose of the each project together with the related costs.



Bangladesh Energy Regulatory Commission

- 125 **ACCUMULATED PROVISION FOR AMORTIZATION OF INTANGIBLE PLANT IN SERVICE**
- A. This account shall include the accumulated provision for amortization applicable to Account 101, Intangible Plant In Service.
 - B. This account shall be credited with the amounts charged to account 680, Amortization Expense, or to clearing accounts for current amortization expense for intangible plant in service.
- 126 **ACCUMULATED PROVISION FOR DEPRECIATION OF GENERATION PLANT IN SERVICE**
- A. This account shall be credited with the amounts charged to account 682, Depreciation Expense-Generation Plant in Service, or to clearing accounts for current depreciation expense for generation plant in service.
 - B. At the time of retirement of depreciable generation plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance.
 - C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, each licensee shall maintain subsidiary accounts according to the Chart of Accounts as prescribed and attached in the **Annexure-I**.
 - D. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification as follows:
 - (a) The amount of accrual for depreciation,
 - (b) The book cost of property retired,
 - (c) Cost of removal,
 - (d) Salvage, and
 - (e) Other items, including recoveries from insurance.
 - E. The licensee is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.



127 ACCUMULATED PROVISION FOR DEPRECIATION OF TRANSMISSION PLANT IN SERVICE

- A. This account shall be credited with the amounts charged to account 683, Depreciation Expense-Transmission Plant in Service, or to clearing accounts for current depreciation expense for transmission plant in service.
- B. At the time of retirement of depreciable transmission plant in service, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance.
- C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, each licensee shall maintain subsidiary accounts according to the Chart of Accounts as prescribed and attached in the **Annexure-I**.
- D. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification as follows:
- (a) The amount of accrual for depreciation,
 - (b) The book cost of property retired,
 - (c) Cost of removal,
 - (d) Salvage, and
 - (e) Other items, including recoveries from insurance.
- E. The licensee is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.

129 ACCUMULATED PROVISION FOR DEPRECIATION OF DISTRIBUTION PLANT IN SERVICE

- A. This account shall be credited with the amounts charged to account 684, Depreciation Expense-Distribution Plant in Service, or to clearing accounts for current depreciation expense for distribution plant in service.



Bangladesh Energy Regulatory Commission

- B. At the time of retirement of depreciable distribution plant in service, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance.
- C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, each licensee shall maintain subsidiary accounts according to the Chart of Accounts as prescribed and attached in the **Annexure-I**.
- D. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification as follows:
 - (a) The amount of accrual for depreciation,
 - (b) The book cost of property retired,
 - (c) Cost of removal,
 - (d) Salvage, and
 - (e) Other items, including recoveries from insurance.
- E. The licensee is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.

130 **ACCUMULATED PROVISION FOR DEPRECIATION OF GENERAL PLANT IN SERVICE**

- A. This account shall be credited with the amounts charged to account 686, Depreciation Expense-General Plant in Service, or to clearing accounts for current depreciation expense for general plant in service.
- B. At the time of retirement of depreciable general plant in service, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance.
- C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation. For purposes of analysis, each licensee shall maintain subsidiary accounts according to the Chart of Accounts as prescribed and attached in the **Annexure-I**.



Bangladesh Energy Regulatory Commission

- D. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification as follows:
- (a) The amount of accrual for depreciation,
 - (b) The book cost of property retired,
 - (c) Cost of removal,
 - (d) Salvage, and
 - (e) Other items, including recoveries from insurance.
- E. The licensee is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.
- 131 ACCUMULATED PROVISION FOR AMORTIZATION OF PROPERTY UNDER CAPITAL LEASES**
- A. This account shall include the accumulated provision for depreciation applicable to account 110, Property Under Capital Leases.
 - B. This account shall be credited with the amounts charged to account 682, Depreciation Expense-Generation Plant in Service; or to account 683, Depreciation Expense-Transmission Plant in Service; or to account 684, Depreciation Expense-Distribution Plant in Service; or to account 686, Depreciation Expense-General Plant in Service, as applicable; or to clearing accounts for current depreciation expense.
- 132 ACCUMULATED PROVISION FOR DEPRECIATION FOR UTILITY PLANT IN PROCESS OF RE-CLASSIFICATION**
- A. This account shall include the accumulated provision for depreciation applicable to account 112, Utility Plant in Process of Re-classification.
 - B. This account shall be credited with the amounts charged to account 682, Depreciation Expense-Generation Plant in Service; or to account 683, Depreciation Expense-Transmission Plant in Service; or to account 684, Depreciation Expense-Distribution Plant in Service; or to account 686, Depreciation Expense-General Plant in Service, as applicable; or to clearing accounts for current depreciation expense.
- 133 ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT IN HELD FOR FUTURE USE**
- A. This account shall include the accumulated provision for depreciation applicable to account 113, Utility Plant in Held for Future Use.
 - B. This account shall be credited with the amounts charged to account 682, Depreciation Expense-Generation Plant in Service; or to account 683, Depreciation Expense-Transmission Plant in Service; or to account 684, Depreciation Expense-Distribution Plant in Service; or to account 686, Depreciation Expense-General Plant in Service, as applicable; or to clearing accounts for current depreciation expense.



Bangladesh Energy Regulatory Commission

134 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT

- A. This account shall include the accumulated provision for depreciation and amortization applicable to account 114, Other Utility Plant that is utility property other than electric plant.
- B. This account shall be credited with the amounts charged to account 682, Depreciation Expense-Generation Plant in Service; or to account 683, Depreciation Expense-Transmission Plant in Service; or to account 684, Depreciation Expense-Distribution Plant in Service; or to account 686, Depreciation Expense-General Plant in Service, as applicable; or to clearing accounts for current depreciation expense.

135 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION FOR NON-UTILITY PROPERTY

- A. This account shall include the accumulated provision for amortization and depreciation applicable to account 115, Non-Utility Plant.
- B. This account shall be credited with the amounts charged to account 682, Depreciation Expense-Generation Plant in Service; or to account 683, Depreciation Expense-Transmission Plant in Service; or to account 684, Depreciation Expense-Distribution Plant in Service; or to account 686, Depreciation Expense-General Plant in Service, as applicable; or to clearing accounts for current depreciation expense.

136 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF ASSETS ACQUISITION BY DEPOSIT WORK FUND OR DONATED CAPITAL

- A. This account shall be credited with the amounts charged to account 689, Depreciation and Amortization Expense-Assets Acquisition by Deposit Work Fund or Donated Capital, or to clearing accounts for current depreciation and amortization expense for assets acquisition by deposit work fund or donated capital.
- B. At the time of retirement of depreciable general plant in service, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance.



Bangladesh Energy Regulatory Commission

- C. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for depreciation and amortization. For purposes of analysis, each licensee shall maintain subsidiary accounts as required.
- D. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification as follows:
 - (a) The amount of accrual for depreciation,
 - (b) The book cost of property retired,
 - (c) Cost of removal,
 - (d) Salvage, and
 - (e) Other items, including recoveries from insurance.
- E. The licensee is restricted in its use of the accumulated provision for depreciation to the purposes set forth above. It shall not transfer any portion of this account to retained earnings or make any other use thereof without authorization by the Commission.

9.2 OTHER PROPERTY AND INVESTMENTS

137 INVESTMENT IN ASSOCIATED COMPANIES

- A. This account shall include the book cost of investments in securities issued or assumed by associated companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement, provided that the investment does not relate to a subsidiary company. If the investment relates to a subsidiary company it shall be included in account 139, Investment in Subsidiary Companies.
- B. This account shall be maintained in such manner as to show the investment in securities of, and advances to, each associated company together with full particulars regarding any of such investments that are pledged.

NOTE A:

Securities and advances of associated companies owned and pledged shall be included in this account, but such securities, if held in special deposits or in special funds, shall be included in the appropriate deposit or fund account. A complete record of securities pledged shall be maintained.



Bangladesh Energy Regulatory Commission

NOTE B:

Balances in open accounts with associated companies, which are subject to current settlement, are includible in account 161, Accounts Receivable from Associated Companies.

NOTE C:

The licensee may write down the cost of any security in recognition of a decline in the value thereof. Securities shall be written off or written down to a nominal value if there is no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded but a permanent impairment in the value of securities shall be recognized in the accounts. When securities are written off or written down, the amount of the adjustment shall be charged to an appropriate account for accumulated provisions for loss in value established as a separate subdivision of this account.

138 INVESTMENT IN SUBSIDIARY COMPANIES

- A. This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries.
- B. This account shall be maintained in such a manner as to show separately for each subsidiary; the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any such investments that are pledged.

139 INVESTMENT AGAINST SHARES/STOCK/BONDS

This account shall include the book cost of investments in securities issued or assumed by companies other than associated and subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement. If the investment relates to a subsidiary or associated company it shall be included in account 138, Investment in Associated Companies, or 139, Investment in Subsidiary Companies as applicable.

140 INVESTMENT IN DIFFERENT PROJECT FROM PSDF

This account shall include the cost of investments in different project from Power Sector Development Fund (PSDF). This account shall be divided in the subsidiary account as required.



9.3. CURRENT AND ACCRUED ASSETS

142 DEPOSIT TO GOVERNMENT AS SURPLUS FUND CALCULATED BY GOVERNMENT

This account shall include the amount of taka that has been deposited to the government as surplus fund calculated by Government according to the provision of Deposit of Surplus Funds of Autonomous, Semi-Autonomous, State Owned and Public Non-Financial Corporations into the Government Treasury Act, 2020.

144 LOAN/ADVANCE TO GOVERNMENT/AUTONOMOUS/ SEMI AUTONOMOUS AGENCIES/ COMPANIES

This account shall include the amount of loan/advance disbursed to any government/autonomous/semi-autonomous agencies/companies from the license's fund.

145 LOAN/ ADVANCE TO OTHER AGENCIES/COMPANIES

This account shall include the amount of loan/advance disbursed to any other agencies/companies other than government/autonomous/semi-autonomous agencies/companies from the license's fund.

149 INVESTMENT IN TERM DEPOSIT

This account shall include the amount of book cost of investments in term deposit in the bank. Subsidiary Accounts will be maintained as per provision of the Chart of Accounts as **Annexure-I**.

150 OTHER INVESTMENTS/FUND

A. This account shall include the book cost of investments in securities issued or assumed by non-associated companies, investment advances to such companies, the amount of cash invested which have been separated into special funds such as membership fund, provident fund, gratuity fund, employee security deposits, workmen's compensation benefit fund, benevolent fund, group insurance fund, insurance reserve fund etc. and any investments not accounted for elsewhere.

B. This account will be a control account which will be the total of all subsidiary accounts and will be divided into subsidiary account as required. Separate records will be maintained on each account within each fund.

C. The records shall be maintained in such manner as to show the amount of each investment and the investment to each person.



155 CASH IN HAND

This account shall include the amount of current cash funds except imprest funds. This account shall be divided into Subsidiary Accounts as required.

156 CASH AT BANK

This account shall include the amount of current cash funds in the current, savings and short term/special notice deposit bank account. This account shall be divided into Subsidiary Accounts as per provision of Chart of Accounts as **Annexure-I**.

157 IMPREST FUND/PETTY CASH

This account shall include cash advanced to officers, agents, employees, and others as petty cash or working funds. This account shall be divided into Subsidiary Accounts as per provision of Chart of Accounts as required.

158 ACCOUNTS RECEIVABLE—CONSUMER

- A. This account shall include amounts due from consumers for utility service. This account shall not include amounts due from associated companies and due from consumer for merchandising, jobbing and contract work.
- B. All electricity licensee shall keep data regarding major customer/consumer categories and publish the account receivables of 0-30 days, 31-90 days and more than 90 days by aging method in the financial statement. A schedule regarding this shall be enclosed with the financial statement.
- C. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.
- D. The subsidiary ledgers in the Billing Department will serve as a sub-subsidary ledger for each consumers account.



159 **ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**

- A. This accounts shall include notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. Items which do not bear a specified due date but which have been carried for more than twelve months and items which are not paid within twelve months from due date shall be transferred to account 138, Investment in Associated Companies.
- B. A licensee participating in a cash management program must maintain supporting documentation for all deposits into, borrowings from, interest income from, and interest expense to such program. Cash management programs include all agreements in which funds in excess of the daily needs of the licensee along with the excess funds of the licensee's parent, affiliated and subsidiary companies are concentrated, consolidated, or otherwise made available for use by other entities within the corporate group. The written documentation must include the following information:
- (1) For deposits with and withdrawals from the cash management program: the date of the deposit or withdrawal, the amount of the deposit or withdrawal, and the maturity date, if any, of the deposit;
 - (2) For borrowings from a cash management program: the date of the borrowing, the amount of the borrowing, and the maturity date, if any, of the borrowing;
 - (3) The security, if any, provided by the cash management program for repayment of deposits into the cash management program and the security required, if any, by the cash management program in support of borrowings from the program; and
 - (4) The monthly balance of the cash management program.
- C. The licensee must maintain current and up-to-date copies of the documents authorizing the establishment of the cash management program including the following:



Bangladesh Energy Regulatory Commission

- (1) The duties and responsibilities of the administrator and the licensees in the cash management program;
- (2) The restrictions on deposits or borrowings by licensees in the cash management program;
- (3) The interest rate, including the method used to determine the interest earning rates and interest borrowing rates for deposits into and borrowings from the program; and
- (4) The method used to allocate interest income and expenses among licensees in the program.

NOTE:

On the balance sheet, accounts receivable from an associated company may be set off against accounts payable to the same company.

160 ACCOUNTS RECEIVABLE AGAINST GOVERNMENT SUBSIDY

This account shall include amounts due from Government for payment of electricity purchase bill.

162 OTHER RECEIVABLE

- A. This account shall include amounts due the licensee upon open accounts, other than amounts due from associated companies. This account also shall include amounts due from consumer for merchandising, jobbing and contract work.
- B. This account shall include the amount of dividends declared or guaranteed on shares owned. Dividends receivable from associated companies shall be included in account 161, Accounts Receivable from Associated Companies.
- C. This account shall include rents receivable or accrued on property rented or leased by the licensee to others. Rents receivable from associated companies shall be included in account 161, Accounts Receivable from Associated Companies.
- D. This account shall be maintained so as to show separately amounts due on subscriptions to capital stock and from officers and employees, but the account shall not include amounts advanced to officers or others as imprest or working funds.
- E. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.



Bangladesh Energy Regulatory Commission

163 **ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS—
CREDIT**

- A. This account shall be credited with amounts provided provision for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto.
- B. Only electricity distribution licensees may keep provision for uncollectible at a maximum rate of 3% against the amount of accounts receivable for retail consumer categories.
- C. Provision for uncollectible shall not be applicable against the amount of accounts receivable of electricity distribution licensees for bulk electricity sale by single buyer and transmission charge by PGCB against transmission of electricity.
- D. The electricity distribution licensee may write off provision for uncollectible against any retail consumer with the approval of its Board of Directors stating the rationale. A list of such write offs shall be sent to the Commission every year.
- E. Concurrent charges shall be made to Subsidiary account 668-300-00000, Provision for Uncollectible, for amounts applicable to utility operations, and to corresponding accounts for other operations applicable for electric distribution licensee only. Records shall be maintained so as to show the write-offs of account receivable for each consumer.
- F. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.

NOTE A:

Accretions to this account shall not be made in excess of a reasonable provision against losses of the character provided for.

NOTE B:

Provisions for uncollectible receivables from associated companies are not applicable.



Bangladesh Energy Regulatory Commission

164 ADVANCE TO CONTRACTOR AND SUPPLIER

This account shall include amounts representing advances to contractor and supplier on accounts of business transaction, and shall be kept or supported in such manner as to disclose the amount of each class of advances.

165 ADVANCES TO FUEL SUPPLIER

This account shall include amounts representing advances to fuel supplier on accounts of business transaction, and shall be kept or supported in such manner as to disclose the amount of each class of advances.

166 ADVANCE TO EMPLOYEE/RECOVERABLES

This account shall include amounts representing non-interest bearing advances to employee of licensee/utility on accounts of business transaction, and shall be kept or supported in such manner as to disclose the amount of each class of advances. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.

168 LOAN TO EMPLOYEES

This account shall include amounts representing interest bearing loan to employee of licensee/utility on accounts of business transaction, and shall be kept or supported in such manner as to disclose the amount of each class of loan. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.

170 DEPOSITS

A. This account shall include deposits with fiscal agents or other authorities for special purposes other than the payment of interest and dividends such as for Gas, Telephone services etc. Such special deposits may include cash deposited with government authorities as a guaranty for the fulfillment of obligations; cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced; cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility, etc. Entries to this account shall specify the purpose for which the deposit is made.

B. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.



Bangladesh Energy Regulatory Commission

172 PREPAYMENTS

This account shall include amounts representing prepayments of insurance, rents, taxes, interest and miscellaneous items, and shall be kept or supported in such manner as to disclose the amount of each class of prepayment. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.

174 FUEL STOCK

This account shall include the book cost of fuel on hand. This account shall be divided into Subsidiary Accounts as required.

ITEMS

1. Invoice price of fuel less any cash or other discounts.
2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium.
3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of fuel.
4. Operating, maintenance and depreciation expenses and Value Added Tax (VAT) on licensee-owned transportation equipment used to transport fuel from the point of acquisition to the unloading point.
5. Lease or rental costs of transportation equipment used to transport fuel from the point of acquisition to the unloading point.

175 FUEL STOCK EXPENSES UNDISTRIBUTED

- A. This account may include the cost of supplies used and expenses incurred in unloading fuel from the shipping medium and in the handling thereof prior to its use, if such expenses are sufficiently significant in amount to warrant being treated as a part of the cost of fuel inventory rather than being charged direct to expense as incurred.
- B. Amounts included herein shall be charged to expense as the fuel is used to the end that the balance herein shall not exceed the expenses attributable to the inventory of fuel on hand.



ITEMS

1. Procuring and handling of fuel.
2. All routine fuel analyses.
3. Unloading from shipping facility and putting in storage.
4. Moving of fuel in storage and transferring from one station to another.
5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank or holder of boiler house structure.
6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc.
7. Tools, lubricants and other supplies.
8. Operating supplies for mechanical equipment.
9. Transportation and other expenses in moving fuel.
10. Stores expenses applicable to fuel.

176 RESIDUALS

This account shall include the book cost of any residuals produced in production or manufacturing processes.

178 STORES AND SPARES/MATERIALS AND SUPPLIES INVENTORIES

A. This account shall include the cost of materials purchased primarily for use in the utility business for construction, operation, repair and maintenance purposes. It shall include also the book cost of materials recovered in connection with construction, repair and maintenance or the retirement of property, such materials being credited to construction, maintenance or accumulated depreciation provision, respectively, and included herein as follows:

- (1) Reusable materials consisting of large individual items shall be included in this account at original cost, estimated if not known. The cost of repairing such items shall be charged to the maintenance account appropriate for the previous use.



Bangladesh Energy Regulatory Commission

- (2) Reusable materials consisting of relatively small items, the identity of which (from the date of original installation to the final abandonment or sale thereof) cannot be ascertained without undue refinement in accounting, shall be included in this account at current prices new for such items. The cost of repairing such items shall be charged to the appropriate expense account as indicated by previous use.
- (3) Scrap and non-usable materials included in this account shall be carried at the estimated net amount realizable therefrom. The difference between the amounts realized for scrap and non-usable materials sold and the net amount at which the materials were carried in this account, as far as practicable, shall be adjusted to the accounts credited when the materials were charged to this account.
- B. Materials and supplies issued shall be credited hereto and charged to the appropriate construction, operating expense, or other account on the basis of a unit price determined by the use of cumulative average, first-in-first-out, or such other method of inventory accounting as conforms with accepted accounting standards consistently applied.

ITEMS

1. Invoice price of materials less cash or other discounts.
 2. Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
 3. Customs duties, VAT and excise taxes.
 4. Costs of inspection and special tests prior to acceptance.
 5. Insurance and other directly assignable charges.
- C. Every licensee should purchase slow-moving items and fast-moving items after reviewing the usage patterns of the last 5 years in order to establish efficient inventory management. Licensee shall follow such inventory management policy as conforms to international best practices for efficient inventory management.
- D. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.
- E. Store Ledger will be maintained for each of the items of materials.



Bangladesh Energy Regulatory Commission

NOTE A:

Where expenses applicable to materials purchased cannot be directly assigned to particular purchases, they may be charged to a stores expense clearing account (account 182, Stores Expense Undistributed), and distributed there from to the appropriate account.

NOTE B:

When materials and supplies are purchased for immediate use, they need not be carried through this account but may be charged directly to the appropriate utility plant or expense account.

179 MATERIALS AND SUPPLIES—MERCHANDISE

This account shall include the book cost of materials and supplies and appliances and equipment held primarily for merchandising, jobbing and contract work. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account.

180 CONSTRUCTION STORES

This is include the book cost of the cement, sand, bolder, Stone Chips etc. are used as basic raw materials for the construction of PC pole

181 MATERIALS AND SUPPLIES—OTHERS

A. This account shall include the book cost of materials and supplies held primarily for nonutility purposes. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account.

B. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.

182 STORES EXPENSE UNDISTRIBUTED

A. This account shall include the expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.



Bangladesh Energy Regulatory Commission

- B. This account shall be cleared by adding to the cost of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues. The balance in the account at the close of the year shall not exceed the amount of stores expenses reasonably attributable to the inventory of materials and supplies.

ITEMS

1. Freight, express, etc., when not assignable to specific items.
2. Heat, light and power for storerooms and store offices.
3. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices.
4. Injuries and damages.
5. Insurance on materials and supplies and on stores equipment.
6. Losses due to breakage, leakage, evaporation, fire or other causes, less credits for amounts received from insurance, transportation companies or others in compensation of such losses.
7. Postage, printing, stationery and office supplies.
8. Rent of storage space and facilities.
9. Communication service.
10. Government duties and VAT not assignable to specific materials.
11. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal.

- C. A physical inventory of each class of materials and supplies shall be made at least every two years.

183 STOCK OF P.C. POLE

This account shall include the production cost of different sizes of finished Pre-Stressed Concrete (P.C.) Poles lying in the stock yet to be delivery.



184 GOODS IN TRANSIT

This account shall include the cost of goods in transit which includes the inventory of a purchaser, when the purchaser is responsible for paying freight charges.

188 ACCOUNT CURRENT WITH CORPORATIONS

Account current is a control general ledger account for the transactions which represents fund transfer from corporate office to cost centers (branch offices). It also includes inventory transfer related transactions among the cost centers. In this case there are two offices involved, one who transfers Fund/Inventory and the other who receives the same.

190 MISCELLANEOUS CURRENT AND ACCRUED ASSETS

This account shall include the book cost of all other current and accrued assets, appropriately designated and supported so as to show the nature of each asset included herein.

9.4 DEFERRED DEBITS

191 P.C. POLE MANUFACTURING ACCOUNTING

This account is the control head of expenditures incurred in a financial year against operation and maintenance expenses for the production of p.c. pole in the factory.

192 EXTRAORDINARY PROPERTY LOSSES

- A. When authorized or directed by the Commission, this account shall include extraordinary losses, which could not reasonably have been anticipated and which are not covered by insurance or other provisions, such as unforeseen damages to property.
- B. The entire cost less net salvage value, of depreciable property retired shall be charged to the accumulated provision for depreciation. If all or portion of the loss is to be included in this account, the accumulated provision for depreciation shall then be credited and this account charged with the amount.

[Handwritten signatures and initials]



Bangladesh Energy Regulatory Commission

- C. Application to the Commission for permission to use this account shall be accompanied by a statement giving a complete explanation with respect to the items which it is proposed to include herein, the period over which, and the accounts to which it is proposed to write off the charges, and other pertinent information.

193 UNRECOVERED PLANT AND REGULATORY STUDY COSTS

- A. This account shall include: (1) Nonrecurring costs of studies and analyses mandated by regulatory bodies related to plants in service, transferred from account 193, Preliminary Survey and Investigation Charges, and not resulting in construction; and (2) when authorized by the Commission, significant unrecovered costs of plant facilities where construction has been cancelled or which have been prematurely retired.
- B. This account shall be credited to account 680, Amortization Expenses, Unrecovered Plant and Regulatory Study Costs, shall be debited over the period specified by the Commission.
- C. Any additional costs incurred, relative to the cancellation or premature retirement, may be included in this account and amortized over the remaining period of the original amortization period. Should any gains or recoveries be realized relative to the cancelled or prematurely retired plant, such amounts shall be used to reduce the unamortized amount of the costs recorded herein.

194 OTHER REGULATORY ASSETS

- A. This account shall include the amounts of regulatory-created assets, not includible in other accounts, resulting from the ratemaking actions of regulatory agencies. (See Definition 2.33, Regulatory Asset and Liabilities.).
- B. The amounts included in this account are to be established by those charges which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing rates that the licensee is authorized to charge for its utility services. The

[Handwritten signatures and initials]



Bangladesh Energy Regulatory Commission

amounts recorded in this account are generally to be charged, concurrently with the recovery of the amounts in rates, to the same account that would have been charged if included in income when incurred.

- C. The records supporting the entries to this account shall be kept so that the licensee can furnish full information as to the nature and amount of each regulatory asset included in this account, including justification for inclusion of such amounts in this account.

195 PRELIMINARY SURVEY AND INVESTIGATION CHARGES

- A. This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under consideration. If construction results, this account shall be credited and the appropriate utility plant account charged. If the work is abandoned, the charges shall be transferred to Account 680 "Amortization Expenses" or the appropriate operating expense account.
- B. This account shall also include costs of studies and analyses mandated by regulatory bodies related to plant in service. If construction results from such studies, this account shall be credited and the appropriate utility plant account charged with an equitable portion of such study costs directly attributable to new construction. The portion of such study costs not attributable to new construction or the entire cost if construction does not result shall be charged to the appropriate operating expense account. The costs of such studies relative to plant under construction shall be included directly in account 118, Construction Work in Progress.
- C. The records supporting the entries to this account shall be so kept that the licensee can furnish complete information as to the nature and the purpose of the survey, plans, or investigations and the nature and amounts of the several charges.

NOTE:

The amount of preliminary survey and investigation charges transferred to utility plant shall not exceed the expenditures which may reasonably be determined to contribute directly and immediately and without duplication to utility plant.



Bangladesh Energy Regulatory Commission

196 **TEMPORARY FACILITIES**

This account shall include amounts shown by work orders for plant installed for temporary use in utility service for periods of less than one year. Such work orders shall be charged with the cost of temporary facilities and credited with payments received from consumers and net salvage realized on removal of the temporary facilities. Any net credit or debit resulting shall be cleared to account 490, Non-Operating Revenues.

197 **RESEARCH, DEVELOPMENT AND DEMONSTRATION CHARGES**

- A. This account shall be charged with the cost of all expenditures coming within the meaning of Research, Development and Demonstration (RD & D) of this Uniform System of Accounts (See Definition 2.35, Research, Development and Demonstration), except those expenditures properly chargeable to account 120, Construction Work in Progress.
- B. Costs that are minor or of a general or recurring nature shall be transferred from this account to the appropriate operating expense function or if such costs are common to the overall operations or cannot be feasibly allocated to the various operating accounts, then such costs shall be recorded in the appropriate accounts under general and administrative expenses.
- C. In certain instances, a licensee may incur large and significant research, development, and demonstration expenditures which are nonrecurring and which would distort the annual research, development, and demonstration charges for the period. In such a case the portion of such amounts that cause the distortion may be amortized to the appropriate operating expense account over a period not to exceed 5 years unless otherwise authorized by the Commission.
- D. The entries in this account must be so maintained as to show separately each project along with complete detail of the nature and purpose of the research, development, and demonstration project together with the related costs.

199 **MISCELLANEOUS DEFERRED DEBITS**

- A. This account shall include all debits not elsewhere provided for and unusual or extraordinary expenses not included in other accounts. This includes items of amortization or items waiting for final disposition.
- B. The records supporting the entries to this account shall be so kept that the licensee can furnish full information as to each deferred debit included herein.



CHAPTER-10

EQUITY AND LIABILITIES CHART OF ACCOUNTS (200 SERIES), NARRATION AND GUIDELINES

10.1 CAPITAL AND RESERVE

201 SHARE CAPITAL

201005 ORDINARY SHARE ISSUED

- A. This account shall include the par value or the stated value of ordinary share without par value if such share has a stated value, and, if not, the cash value of the consideration received for such non-par share, of each class of ordinary share actually issued.
- B. When the actual cash value of the consideration received is more or less than the par or stated value of any share having a par or stated value, the difference shall be credited or debited, as the case may be, to the premium or discount account for the particular class and series.
- C. When ordinary share is retired, these accounts shall be charged with the amount at which such share is carried herein.
- D. A separate ledger account, with a descriptive title, shall be maintained for each class and series of share. The supporting records shall show the shares nominally issued, actually issued, and nominally outstanding.

NOTE:

When a levy or assessment, except a call for payment on subscriptions, is made against holders of ordinary share, the amount collected upon such levy or assessment shall be credited to account 203, Premium on Capital Stock, provided, however, that the credit shall be made to account 204, Discount on Capital Stock, to the extent of any remaining balance of discount on the issue of share.

201010 ORDINARY SHARE SUBSCRIBED

- A. This account shall include the amount of legally enforceable subscriptions to ordinary share of the licensee. They shall be credited with the par or stated



Bangladesh Energy Regulatory Commission

value of the share subscribed, exclusive of accrued dividends, if any. Concurrently, any discount or premium shall be debited or credited to the appropriate discount or premium account. When properly executed share certificates have been issued representing the shares subscribed, this account shall be debited, and the appropriate ordinary share account credited, with the par or stated value of such share.

- B. The records shall be kept in such manner as to show the amount of subscriptions to each class and series of share.

201015 ORDINARY SHARE LIABILITY FOR CONVERSION

- A. This account shall include the par value or stated value, as appropriate, of ordinary share which the licensee has agreed to exchange for outstanding securities of other companies in connection with the acquisition of properties of such companies under terms which allow the holders of the securities of the other companies to surrender such securities and receive in return therefore ordinary share of the accounting utility.
- B. When the securities of the other companies have been surrendered and ordinary share issued in accordance with the terms of the exchange, these accounts shall be charged and accounts 201005, Ordinary Share Issued, as the case may be, shall be credited.
- C. The records shall be kept so as to show separately the share of each class and series for which a conversion liability exists.

201020 PREFERENCE SHARE ISSUED

- A. This account shall include the par value or the stated value of preference share without par value if such share has a stated value, and, if not, the cash value of the consideration received for such non-par share, of each class of preference share actually issued.
- B. When the actual cash value of the consideration received is more or less than the par or stated value of any share having a par or stated value, the difference shall be credited or debited, as the case may be, to the premium or discount account for the particular class and series.
- C. When preference share is retired, these accounts shall be charged with the amount at which such share is carried herein.

(Handwritten signatures and initials)



Bangladesh Energy Regulatory Commission

- D. A separate ledger account, with a descriptive title, shall be maintained for each class and series of share. The supporting records shall show the shares nominally issued, actually issued, and nominally outstanding.

201025 PREFERENCE SHARE SUBSCRIBED

- A. This account shall include the amount of legally enforceable subscriptions to preference share of the licensee. They shall be credited with the par or stated value of the share subscribed, exclusive of accrued dividends, if any. Concurrently, any discount or premium shall be debited or credited to the appropriate discount or premium account. When properly executed share certificates have been issued representing the shares subscribed, this account shall be debited, and the appropriate preference share account credited, with the par or stated value of such share.
- B. The records shall be kept in such manner as to show the amount of subscriptions to each class and series of share.

201030 PREFERENCE SHARE LIABILITY FOR CONVERSION

- A. This account shall include the par value or stated value, as appropriate, of preference share which the licensee has agreed to exchange for outstanding securities of other companies in connection with the acquisition of properties of such companies under terms which allow the holders of the securities of the other companies to surrender such securities and receive in return therefore preference share of the accounting utility.
- B. When the securities of the other companies have been surrendered and preference share issued in accordance with the terms of the exchange, these accounts shall be charged and accounts 201020, Preference share Issued, as the case may be, shall be credited.
- C. The records shall be kept so as to show separately the share of each class and series for which a conversion liability exists.

202 SHARE MONEY DEPOSITED

This account shall include the amount received from the promoters against shares of the company which have not yet been issued.



203 PREMIUM ON CAPITAL STOCK

- A. This account shall include, in a separate subdivision for each class and series of share, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such share, together with assessments against shareholders representing payments required in excess of par or stated values.
- B. Premium on capital stock shall not be set off against expenses. Further, a premium received on an issue of a certain class or series of share shall not be set off against expenses of another issue of the same class or series.

204 DISCOUNTS ON CAPITAL STOCK

This account shall include in a separate subdivision for each class and series of capital stock all discount on the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues.

205 EQUITY FROM GOVERNMENT

This account shall include the amount received from the Government of Bangladesh from time to time for development as equity.

206 MEMBERSHIP ISSUED

- A. This account shall include the amounts paid for membership certificates outstanding.
- B. A detailed record shall be maintained to show the members name, address, date of payment, amount of membership fee paid, and the certificate number.
- C. Sub-subsidiary records will be maintained so that the licensee can furnish complete information.

208 MEMBERSHIP SUBSCRIBED BUT NOT ISSUED

- A. This account shall include the fee of Memberships subscribed for but not yet issued.
- B. A detailed record shall be maintained to show the members name, address, date of payment, amount of membership fee paid, and the certificate number.



Bangladesh Energy Regulatory Commission

- C. When membership certificates are issued, the amount of the membership's fee shall be transferred to Account 206 from the Account 208.
- D. Sub-subsidiary records will be maintained so that the licensee can furnish complete information.

210 RETAINED EARNINGS OR MARGINS

This account shall include the amount of retained earnings or margins which has been appropriated or set aside for specific purposes. Separate sub-accounts shall be maintained under such titles as will designate the purpose for which each appropriation was made.

211 DEPOSIT WORK FUND OR DONATED CAPITAL

- A. This account shall be credited with such items or amounts that arising from forfeiture of membership fees and from contribution in aid to construction (Deposit work) not otherwise provided for. This account also shall include the amount that has been received in cash from the consumers against deposit work, transformer deposit, surplus fund against line rehabilitation/ reconstruction, other non-refundable deposits and all types of donations in kinds.
- B. Entries to this account shall be made so as to clearly disclose the nature and source of each transaction.
- C. This account shall be divided into the Subsidiary Accounts as required.

212 CAPITAL GAIN OR LOSS

This account shall include the difference between the amount received from sale of land or land rights less commission and other costs and the book cost of such land or land rights.

213 APPRAISAL SURPLUS OR REVALUATION RESERVE

This account shall include the surplus amount over book cost on appraisal/revaluation.

215 GRANT

- A. This account shall be credited with the grant received from national and/or foreign government, agency, and any other authority or person not otherwise provided for. Entries to this account shall be made so as to clearly disclose the nature and source of each transaction.
- B. This account shall be divided into Subsidiary Accounts as per Chart of Accounts as **Annexure-I**.

50

2

✓

✓



216 LIQUIDITY DAMAGE RESERVE

- A. This account shall include the amount of liquidity reserve which is created to address a contingent liability arising from the recognition of income derived from liquidity damage deducted from a third party who has filed a case against licensee defying the validity of the liquidity damage.
- B. Entries to this account shall be made so as to clearly disclose the source of each transaction.
- C. This account shall be divided into the Subsidiary Accounts as required.

218 ASSET INSURANCE FUND

This account shall include the amount of Asset Insurance Fund, which is a designated reserve, that may be created for the purpose of insuring assets against potential risks and liabilities.

220 ACCUMULATED OTHER COMPREHENSIVE INCOME OR MARGINS

- A. This account shall include revenues, expenses, gains, and losses that are properly includable in other comprehensive income during the period. Examples of other comprehensive income include foreign currency items, minimum pension liability adjustments, unrealized gains and losses on certain investments in debt and equity securities, and cash flow hedges. Records supporting the entries to this account shall be maintained so that the licensee can furnish the amount of other comprehensive income for each item included in this account.
- B. This account shall also be debited or credited, as appropriate, with amounts of accumulated other comprehensive income that have been included in the determination of net income during the period and in accumulated other comprehensive income in prior periods. Separate records for each category of items shall be maintained to identify the amount of the reclassification adjustments from accumulated other comprehensive income to earnings made during the period.



10.2 LONG-TERM DEBT

222 BONDS

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and un-matured bonds which have not been retired or canceled; also the face value of such bonds issued by others the payment of which has been assumed by the licensee.

224 DEBENTURES

This account shall include in a separate subdivision for each class and series of debentures the face value of the actually issued and un-matured debentures which have not been retired or canceled; also the face value of such debentures issued by others the payment of which has been assumed by the licensee.

226 LOAN FROM ASSOCIATED COMPANIES

- A. This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies.
- B. The records supporting the entries to this account shall be so kept that the licensee can furnish complete information concerning each note and open account.

228 LOAN FROM OTHER COMPANIES OR ORGANIZATION

- A. This account shall include the face value of notes payable to other companies and the amount of open book accounts representing advances from other companies other than associated companies.
- B. The records supporting the entries to this account shall be so kept that the licensee can furnish complete information concerning each note and open account.



Bangladesh Energy Regulatory Commission

230 LONG-TERM DEBT—LOCAL

- A. This account shall include, until maturity all local long-term debt not otherwise provided for. This covers such items as receivers' certificates, real estate mortgages executed or assumed, assessments for public improvements, notes and unsecured certificates of indebtedness not owned by associated companies, receipts outstanding for long-term debt, and other obligations maturing more than one year from date of issue or assumption.
- B. Separate accounts shall be maintained for each class of obligation, and records shall be maintained to show for each class all details as to date of obligation, date of maturity, interest dates and rates, security for the obligation, etc.
- C. This is a control account and shall be divided into Subsidiary Accounts as required.

232 LONG-TERM DEBT — FOREIGN

- A. This account shall include, until maturity all foreign long-term debt not otherwise provided for. This covers such items as receivers' certificates, real estate mortgages executed or assumed, assessments for public improvements, notes and unsecured certificates of indebtedness not owned by associated companies, receipts outstanding for long-term debt, and other obligations maturing more than one year from date of issue or assumption.
- B. Separate accounts shall be maintained for each class of obligation, and records shall be maintained to show for each class all details as to date of obligation, date of maturity, interest dates and rates, security for the obligation, etc.
- C. Exchange rate fluctuation impact on foreign long term debt shall be address as per IAS 21.

233 OTHER LONG-TERM DEBT

This account shall include the amount of all other long-term debt not provided elsewhere appropriately and supported so as to show the nature of each long-term debt.



10.3 OTHER NON-CURRENT LIABILITIES

236 CONSUMER SECURITY DEPOSITS

- A. This account shall include the totals of amounts deposited with the licensee by consumers as security for the payment of electric bills. This account shall be divided into as many Subsidiary Accounts as per provision of the Chart of Accounts as **Annexure-I**.
- B. If consumers deposits are applied against energy bills, this amount shall be debited for the full amount of the deposit with the offsetting credit to 160, Accounts Receivable—Consumer or to Account 260, Accounts Payable for any excess over the energy bill, this is refundable.
- C. Every electricity distribution licensee shall maintain a database of consumer security deposite through a software. The principal amount of the consumer security deposit collected shall be kept in separate bank account following the government rules and the interest earned from this money shall be shown separately in the audited financial statements.

240 BUDGETARY SUPPORT FROM GOVERNMENT AS LOAN

This account shall include the total amounts of budgetary support that the Government has been disbursed at 3% interest bearing loan to Bangladesh Power Development Board (BPDB) up to November 2017, in order to mitigate its price gap/losses resulting from the sale of electricity at a price lower than the actual cost of generation.

241 LOAN FROM POWER SECTOR DEVELOPMENT FUND (PSDF)

This account shall include the total amounts of investment of Power Sector Development Fund (PSDF) that the Commission has been disbursed as interest bearing loan to Bangladesh Power Development Board (BPDB)/Government Generation Company. Subsidiary record may be maintained as required.



242 PROVISIONS FOR DEFERRED TAX

Deferred tax liabilities are the amount of income taxes payable in future periods in respect of taxable temporary differences. Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

243 EMPLOYEE GENERAL PROVIDENT FUND

This account shall include the liability for all subscriptions made by the employees to the employee's general provident fund. Sub-subsidiary record should be maintained for each employee.

244 EMPLOYEE CONTRIBUTORY PROVIDENT FUND

This account shall include the liability for all subscriptions made by the employees and all contributions made by the licensee to the employee's contributory provident fund. Sub-subsidiary record should be maintained for each employee.

245 PROVISION FOR GRATUITY

This account shall include the liability of the licensee on account of employee's gratuity. Provisions made by the licensee for employee's gratuity will be credited to this account and all payments made to employees for gratuity will be debited to this account. The licensee will make provision for gratuity in each month.

246 EMPLOYEE PENSION FUND

This account shall include the liability of the licensee on account of employee's pension. Provisions made by the utility for employee's pension will be credited to this account and all payments made to employees for pension will be debited to this account. The licensee will make provision for pension in each month.

247 EMPLOYEE GROUP INSURANCE FUND

This account shall include all insurance premium on property insured under Self Insurance Scheme.



Bangladesh Energy Regulatory Commission

248 **EMPLOYEE WORKMEN COMPENSATION FUND**

This account shall include all amount in the form of insurance or financial provision that provides compensation and benefits to employees who suffer injuries or illnesses arising out of or in the course of their employment.

249 **EMPLOYEE BENEVOLENT FUND**

This account shall include the amount deducted as per rules from the salary of the employees as their benevolent fund.

250 **GENERAL RESERVE FUND**

A. This account shall include the all other liability which have been accumulated but not provided elsewhere appropriately.

B. The records supporting the entries to this account shall be so kept that the licensee can furnish complete information concerning each fund.

251 **ACCUMULATED PROVISION FOR PROPERTY INSURANCE**

A. This account shall include amounts reserved by the licensee for losses through accident, fire, flood, or other hazards to its own property or property leased from others, not covered by insurance. The amounts charged to account 934, Property Insurance, or other appropriate accounts to cover such risks shall be credited to this account. A schedule of risks covered shall be maintained, giving a description of the property involved, the character of the risks covered and the rates used.

B. Charges shall be made to this account for losses covered, not to exceed the account balance. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

NOTE:

No amounts shall be credited to this account unless authorized by the Commission to be collected in a licensee's rate levels.



252 **ACCUMULATED PROVISION FOR INJURIES AND DAMAGES**

- A. This account shall be credited with amounts charged to appropriate accounts, to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others and for damages to property neither owned nor held under lease by the licensee.
- B. When liability for any injury or damage is admitted by the licensee either voluntarily or because of the decision of a court or other lawful authority, such as a workmen's compensation board, the admitted liability shall be charged to this account and credited to the appropriate current liability account. Details of these charges shall be maintained according to the year the casualty occurred which gave rise to the loss.

NOTE 1:

Recoveries or reimbursements for losses charged to this account shall be credited hereto; the cost of repairs to property of others if provided for herein shall be charged to this account.

NOTE 2:

No amounts shall be credited to this account unless authorized by the Commission to be collected in a licensee's rate levels.

255 **OTHER NON-CURRENT LIABILITIES**

- A. This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability.
- B. This account shall be divided into as many Subsidiary Accounts as per provision of the Chart of Accounts as **Annexure-I**.



Bangladesh Energy Regulatory Commission

10.4 CURRENT AND ACCRUED LIABILITIES

260 ACCOUNTS PAYABLE

- A. This account shall include all amounts payable by the licensee within one year, which is not provided for in other accounts.
- B. This account shall be divided into as many Subsidiary Accounts as required.
- D. Sub-subsidiary records should be maintained for each type of payable on each account.

262 PAYABLE TO ASSOCIATED COMPANIES

This account shall include amounts owing to associated companies on notes, drafts, acceptances, or other similar evidences of indebtedness, and open accounts payable on demand or not more than one year from date of issue or creation.

NOTE:

Exclude from these accounts notes and accounts which are includible in account 226, Advances from Associated Companies.

263 PAYABLE TO POWER SECTOR DEVELOPMENT FUND (PSDF)

This account shall include amounts owing to Power Sector Development fund (PSDF) by the Bangladesh Power Development Board (BPDB).

264 PROVISION FOR INCOME TAX/TAXES

- A. This account shall be credited with the amount provision for taxes during the accounting period, corresponding debits being made to the appropriate accounts for tax charges. Such credits may be based upon estimates, but from time to time during the year as the facts become known, the amount of the periodic credits shall be adjusted so as to include as nearly as can be determined in each year the taxes applicable thereto.
- B. Any amount representing a prepayment of taxes applicable to the period subsequent to the date of the balance sheet, shall be shown under account 172, Prepayments.



Bangladesh Energy Regulatory Commission

- C. If accruals for taxes are found to be insufficient or excessive, correction therefore shall be made through current tax accruals.
- D. Accruals for taxes shall be based upon the net amounts payable after credit for any discounts, and shall not include any amounts for interest on tax deficiencies or refunds. Interest received on refunds and interest paid on deficiencies shall be charged to appropriate account.
- E. The records supporting the entries to this account shall be kept so as to show for each class of taxes, the amount accrued, the basis for the accrual, the accounts to which charged, and the amount of tax paid.

266 **INTEREST ACCRUED ON LOAN**

This account shall include the amount of interest accrued but not matured on all liabilities of the licensee not including, however, interest which is added to the principal of the debt on which incurred. Supporting records shall be maintained so as to show the amount of interest accrued on each obligation and subsidiary record should be maintained for each Phase/Donor.

268 **DIVIDENDS PAYABLE/DECLARED**

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability.

270 **PAYABLE TO EMPLOYEE**

This account shall include the amount that is owed or due to an employee for their work or services.

272 **CURRENT PORTION OF LONG TERM LOAN/MATURED LONG TERM DEBT**

- A. This account shall include the amount of long-term debt (including any obligation for premiums) matured and unpaid, without specific agreement for extension of the time of payment and bonds and debentures called for redemption but not presented.
- B. This account shall be divided into as many Subsidiary Accounts as per provision of the Chart of Accounts as **Annexure-I**.



Bangladesh Energy Regulatory Commission

274 MATURED INTEREST/INTEREST PAYABLE

This account shall include the amount of matured interest on long-term debt or other obligations of the licensee at the date of the balance sheet unless such interest is added to the principal of the debt on which incurred. Subsidiary record should be maintained for each Phase/Donor.

276 DEBT SERVICE LIABILITIES

A. This account shall include the amount of unpaid long-term debt and interest on long-term debt or other obligations of the licensee for previous years unless such long-term debt and interest is added to the principal of the debt on which incurred.

B. This account shall be divided into as many Subsidiary Accounts as per provision of the Chart of Accounts as **Annexure-I**.

278 INTEREST ON BUDGETARY SUPPORT FROM GOVERNMENT

This account shall include the amount of interest on budgetary support from Government of the licensee at the date of the balance sheet unless such interest is added to the principal of the debt on which incurred.

280 TAX COLLECTIONS PAYABLE

A. This account shall include the amount of taxes collected by the licensee through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.

B. Subsidiary records should be maintained as required.

NOTE:

Do not include liability for taxes assessed directly against the licensees which are accounted for as part of the licensee's own tax expense.

282 WITHHOLDING LIABILITIES

A. This account shall include the amount collected or deducted at source till deposited to the respective head.

B. This account shall be divided into as many Subsidiary Accounts as per provision of the Chart of Accounts as **Annexure-I**.



Bangladesh Energy Regulatory Commission

287 SECURITY DEPOSITS-CONTRACTORS AND SUPPLIER

- A. This account shall include the totals of amounts deposited with the licensee by the entity/person other than consumer as security for the completing any job or works.
- B. This account shall be divided into as many Sub-subsidiary Accounts as per provision of the Chart of Accounts as **Annexure-I**.

288 OTHER CURRENT AND ACCRUED LIABILITIES

- A. This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability.
- B. This account shall be divided into as many Subsidiary Accounts as per provision of the Chart of Accounts as **Annexure-I**.

10.5 DEFERRED CREDITS

290 OTHER SECURITY DEPOSITS AND ADVANCES

- A. This account shall be used to record the total of advances and deposits made by the consumers other than security for the payment of electric bills, by contractors, suppliers and others as security for the guarantee of works.
- B. This accounts shall be divided in to Subsidiary accounts as required.

292 CONSUMER ADVANCES FOR CONSTRUCTION

This account shall include advances by consumers for construction which are to be refunded either wholly or in part. When a consumer is refunded the entire amount to which he is entitled, according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to the respective plant account.

294 ADVANCE FOR REHABILITATION/RE-CONSTRUCTION

This account shall include the amount received from the consumers/parties for shifting, minor reconstruction of distribution line to provide connection or other social benefit. The net amount of this account will be cleared to Account 211, Deposit Work Fund or Donated Capital after the work has been done.

(Handwritten signatures and marks)



296 OTHER REGULATORY LIABILITIES

- A. This account shall include the amounts of regulatory liabilities, not includible in other accounts, imposed on the licensee by the ratemaking actions of regulatory agencies (See Definition No. 2.33, Regulatory Assets and Liabilities.).
- B. The amounts included in this account are to be established by those credits which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that: Such items will be included in a different period(s) for purposes of developing the rates that the licensee is authorized to charge for its utility services; or refunds to consumers, not provided for in other accounts, will be required.
- C. If it is later determined that the amounts recorded in this account will not be returned to consumers through rates or refunds, such amounts shall be credited to Account 490, Non-operating Income, in the year such determination is made.
- D. The records supporting the entries to this account shall be so kept that the licensee can furnish full information as to the nature and amount of each regulatory liability included in this account, including justification for inclusion of such amounts in this account.

298 OTHER DEFERRED CREDITS

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.



**BANGLADESH ENERGY REGULATORY
COMMISSION**

**UNIFORM SYSTEM OF ACCOUNTS
(ELECTRICITY), 2024**

**BERC ORDER No. 2024/07
(SCHEDULE-A)**

PART-III

**REVENUES CHART OF ACCOUNTS (400
SERIES), NARRATION AND GUIDELINES**



CHAPTER-11 REVENUES CHART OF ACCOUNTS NARRATION AND GUIDELINES

11.1 SALE OF ENERGY AND OPERATING REVENUES

400 REVENUE FROM RETAIL SALE OF ENERGY

- A. This account shall include the net bill amount of revenues for electricity distributed/supplied to retail consumer at different tariff category as described in the Tariff Order/Schedule/Notification or Directives issued by the Government/Commission time to time.
- B. Records shall be maintained so that the quantity of electricity sold and the amount revenue received under each tariff category shall be readily available.
- C. This account shall be divided in to Subsidiary and Sub-subsidary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.
- E. Net billing amount of revenues shall be recorded as per billing data/software and Consumer Ledger.

450 REVENUE FROM TRANSMISSION CHARGE/WHEELING CHARGE

- A. This account shall include the revenues from transmission of electricity by the transmission licensee to distribution licensees or to public authorities or utilities according to Tariff Order/Schedule/Notification.
- B. Records shall be maintained so that the quantities of electricity transmit and the amount of revenue received from each licensee, authority or utility shall be readily available.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.



Bangladesh Energy Regulatory Commission

455 REVENUE FROM BULK SALE OF ENERGY

- A. This account shall include the net billing amount of revenues for electricity supplied to different distribution licensee by the Single Buyer/Wholesale Buyer according to Tariff Order/Schedule/Notification or Directives issued by the Government /Commission time to time.
- B. Records shall be maintained so that the quantity of electricity sold and the amount of revenue received under each distribution licensee shall be readily available.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

460 REVENUE FROM POWER FACTOR SURCHARGE FOR BULK ENERGY SALES

- A. This account shall include the revenues from power factor surcharge to different distribution licensee by the Single Buyer/Wholesale Buyer according to Tariff Order/Schedule/Notification or Directives issued by the Government /Commission time to time.
- B. Records shall be maintained so that the revenue received under each distribution licensee shall be readily available.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

465 SUBSIDY FROM GOVERNMENT

This account shall include the amount of revenue received from the Government as provided in the approved subsidy formula.

470 OTHER OPERATING REVENUES

- A. This account shall include the amount of revenue received from the consumer as miscellaneous charges/fees according to Tariff Order/Schedule/Notification or Directives issued by the Government /Commission time to time except sale of electricity for utility operation.
- B. Records shall be maintained so that the revenue received under each item shall be readily available.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.



Bangladesh Energy Regulatory Commission

475 REVENUES FROM LATE PAYMENT SURCHARGE

- A. This account shall include the amount of discounts forfeited or additional charges imposed because of the failure of distribution licensee or consumers as applicable to pay their electric bills on or before a specified date specified in the electricity bill according to Tariff Order/Schedule/Notification.
- B. Records shall be maintained so that the revenue received under each licensee, authority, utility or consumer category shall be readily available.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

480 SALES FOR RESALE

- A. This account shall include the net bill amount for electricity supplied to other electric licensees, Palli Bidyut Samity (PBSs), or to public authorities for resale or distribution purposes.
- B. Records shall be maintained so as to show the quantity of electricity sold and the revenue received from each licensee, PBSs, authority or utility.
- C. This account shall be divided in to Subsidiary Accounts as required.

11.2 NON-OPERATING REVENUES

490 NON-OPERATING REVENUES

- A. This account shall include revenues for all non-operating activities which are not specifically provided for in other accounts.
- B. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

495 OTHER COMPREHENSIVE INCOME

This account shall include the other comprehensive income of the licensee.





**BANGLADESH ENERGY REGULATORY
COMMISSION**

**UNIFORM SYSTEM OF ACCOUNTS
(ELECTRICITY), 2024**

**BERC ORDER No. 2024/07
(SCHEDULE-A)**

PART-IV

**EXPENSES CHART OF ACCOUNTS (600
SERIES) NARRATION AND GUIDELINES**





CHAPTER-12
FUEL AND ENERGY COST INCLUDING WHEELING
CHARGE CHART OF ACCOUNTS (600 SERIES),
NARRATION AND GUIDELINES

12.1 FUEL, ELECTRICITY GENERATION AND PURCHASE COST

602 FUEL USED FOR ELECTRICITY GENERATION

- A. This account shall include the cost of fuel used in the generation of electricity, including expenses in unloading fuel from the shipping media and handling thereof up to the point where the fuel enters the first boiler plant bunker, hopper, bucket, tank or holder of the boiler-house structure.
- B. Records shall be maintained to show the quantity, BTU content and cost of each type of fuel used.
- C. The cost of fuel shall be charged initially to account 174, Fuel Stock and cleared to this account on the basis of the fuel used. Fuel handling expenses may be charged to this account as incurred or charged initially to account 175, Fuel Stock Expenses Undistributed. In the latter event, they shall be cleared to this account on the basis of the fuel used. Respective amounts of fuel stock and fuel stock expenses shall be readily available.

ITEMS

1. Cost of fuel including freight, switching, demurrage and other transportation charges.
2. Excise taxes, insurance, purchasing commissions and similar items.
3. Stores expenses to extent applicable to fuel.
4. Transportation and other expenses in moving fuel in storage.
5. Tools, lubricants and other supplies.
6. Operating supplies for mechanical equipment.
7. Residual disposal expenses less any proceeds from sale of residuals.



Bangladesh Energy Regulatory Commission

8. Unloading from shipping facility and putting in storage.
9. Moving of fuel in storage and transferring fuel from one station to another.
10. Handling from storage or shipping facility to first bunker, hopper, bucket, tank or holder of boiler-house structure.

NOTE:

Abnormal fuel handling expenses occasioned by emergency conditions shall be charged to expense as incurred.

604 ELECTRICITY PURCHASE FROM PUBLIC PLANT

- A. This account shall include the cost of electricity purchase from Public Plant or Public Company such as Ashuganj Power Station Company Limited (APSCL), Electricity Generation Company of Bangladesh (EGCB), North West Power Generation Company Limited (NWPGL) etc. under Power Purchase Agreement (PPA) approved by competent Authority.
- B. Records shall be maintained so that plant wise fuel cost, fixed cost and variable operation and maintenance cost/payment (VOMP) as applicable based on type of fuel is readily available.
- C. This account shall be divided in to Subsidiary Accounts as required.

NOTE:

Public Plant refers to a plant or generating company whose 50% or more shares are held by the Government or BPDB.

606 ELECTRICITY PURCHASE FROM JOINT VENTURE PLANT

- A. This account shall include the cost of electricity purchase from Joint Venture Plant or Company under Power Purchase Agreement (PPA) approved by competent Authority.
- B. Records shall be maintained so that plant wise fuel cost, fixed cost and variable operation and maintenance cost/payment (VOMP) as applicable based on type of fuel is readily available.



Bangladesh Energy Regulatory Commission

- C. This account shall be divided in to Subsidiary Accounts as required.

NOTE:

Joint Venture refers to a plants or generating company whose 49% or less shares are held by the Government or BPDB or Public Plant or Public Company.

608 ELECTRICITY PURCHASE FROM IPP

- A. This account shall include the cost of electricity purchase from Independent Power Producer (IPP) under Power Purchase Agreement (PPA) approved by competent Authority.
- B. Records shall be maintained so that plant wise fuel cost, fixed cost and variable operation and maintenance cost/payment (VOMP) as applicable based on type of fuel is readily available.
- C. This account shall be divided in to Subsidiary Accounts as required.

610 ELECTRICITY PURCHASE FROM RENTAL POWER PLANT

- A. This account shall include the cost of electricity purchase from rental power plant under Power Purchase Agreement (PPA) approved by competent Authority.
- B. Records shall be maintained so that plant wise fuel cost, fixed cost and variable operation and maintenance cost/payment (VOMP) as applicable based on type of fuel is readily available.
- C. This account shall be divided in to Subsidiary Accounts as required.

612 ELECTRICITY PURCHASE FROM SBU

- A. This account shall include the cost of electricity purchase from Strategic Business Unit (SBU) of BPDB.
- B. Records shall be maintained so that plant wise fuel cost, fixed cost and variable operation and maintenance cost/payment (VOMP) as applicable based on type of fuel is readily available.
- C. This account shall be divided in to Subsidiary Accounts as required.



Bangladesh Energy Regulatory Commission

614 ELECTRICITY PURCHASE FROM OTHER POWER PLANT

- A. This account shall include the cost of electricity purchase from other power plant such as Commercial Power Plant (COPP), Captive Power Plant (CPP), Small Power Plant (SPP) etc. under Power Purchase Agreement (PPA) approved by competent Authority and power plant installed as per Government policy.
- B. Records shall be maintained so that plant wise fuel cost, fixed cost and variable operation and maintenance cost/payment (VOMP) as applicable based on type of fuel is readily available.
- C. This account shall be divided in to Subsidiary Accounts as required.

616 ELECTRICITY PURCHASE FROM ABROAD

- A. This account shall include the cost of electricity purchase from abroad.
- B. Records shall be maintained so that country wise and plant or Power Purchase Agreement (PPA) wise fuel cost, fixed cost and variable operation and maintenance cost/payment (VOMP) as applicable based on type of fuel is readily available.
- C. This account shall be divided in to Subsidiary Accounts as required.

12.2 PURCHASED POWER COST

630 COST OF BULK PURCHASED POWER

- A. This account shall include the cost of electricity at the point of delivery by the Single Buyer or any generation licensee to the distribution licensee except wheeling/transmission charge that electricity purchased for distribution to consumer or resale as per Tariff Order/Circular/Notification issued by Government/Commission or under Power Purchase Agreement (PPA) approved by competent Authority.
- B. The records supporting this account shall show, by months, the demands and demand charges, fuel/energy charges, capacity/non fuel charges, kilowatt-hours and prices thereof under each purchase agreement.



Bangladesh Energy Regulatory Commission

- C. This account shall be so kept or supported as to show the purchased power cost accruals on each purchase agreement and series of expenses.
- D. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

635 COST FOR TRANSMISSION OR WHEELING CHARGE

- A. This account shall include the transmission/wheeling charge for transmission of electricity at the point of delivery by the transmission licensee to the distribution licensee as per Tariff Order/Circular/Notification issued by Government/Commission from time to time.
- B. The records supporting this account shall show, by months, voltage level and costs thereof.
- C. This account shall be so kept or supported as to show the transmission/wheeling charge accruals on each voltage level and each distribution licensee.
- D. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

640 COST FOR POWER FACTOR SURCHARGE

- A. This account shall include the cost of power factor surcharge imposed by the Single Buyer as per Tariff Order/Circular/Notification issued by the Government/Commission for not to comply power factor at delivery point as per Tariff Order/Circular/Notification.
- B. This account shall be so kept or supported as to show the power factor surcharge accruals on each voltage level.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

[Handwritten signature]

[Handwritten mark]

[Handwritten mark]

[Handwritten signature]



CHAPTER-13

OPERATING EXPENSES CHART OF ACCOUNTS (600 SERIES), NARRATION AND GUIDELINES

13.1 PERSONNEL EXPENSES

650 PERSONNEL EXPENSES-GENERATION

- A. This account shall include the salaries and allowances and other consideration for services (but not including directors' fees) of officers, executives, and other employees of the electricity generation licensee.
- B. This account shall be so kept or supported as to show the personnel expenses accruals on each type and series of expenses.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

652 PERSONNEL EXPENSES-TRANSMISSION

- A. This account shall include the salaries and allowances and other consideration for services (but not including directors' fees) of officers, executives, and other employees of the electricity transmission licensee.
- B. This account shall be so kept or supported as to show the personnel expenses accruals on each type and series of expenses.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

654 PERSONNEL EXPENSES-DISTRIBUTION

- A. This account shall include the salaries and allowances and other consideration for services (but not including directors' fees) of officers, executives, and other employees of the electricity distribution licensee.
- B. This account shall be so kept or supported as to show the personnel expenses accruals on each type and series of expenses.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.
- D. If any activity that can be performed with its own manpower is carried out by the outsourcing organization (e.g., collection of meter readings, delivery of bills, etc.), then that expenses should be included as manpower expenditure.



13.2 REPAIR AND MAINTENANCE EXPENSES

660 REPAIR AND MAINTENANCE EXPENSES-GENERATION

- A. This account shall include the expenses incurred in the repair and maintenance of the electricity generation asset in service of the generation system.
- B. This account shall be so kept or supported as to show the repair and maintenance expenses accruals on each type and series of expenses.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

662 REPAIR AND MAINTENANCE EXPENSES-TRANSMISSION

- A. This account shall include the expenses incurred in the repair and maintenance of the electricity transmission asset in service of the transmission system.
- B. This account shall be so kept or supported as to show the repair and maintenance expenses accruals on each type and series of expenses.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

664 REPAIR AND MAINTENANCE EXPENSES- DISTRIBUTION

- A. This account shall include the expenses incurred in the repair and maintenance of the electricity distribution asset in service of the distribution system.
- B. This account shall be so kept or supported as to show the repair and maintenance expenses accruals on each type and series of expenses.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.
- D. If any activity related to repair and maintenance is carried out by the outsourcing organization then that expenses also included as repair and maintenance expenditure.

666 REPAIR AND MAINTENANCE EXPENSES-GENERAL

- A. This account shall include the expenses incurred in the repair and maintenance of the general asset in service of the electricity generation, transmission or distribution system as applicable.



Bangladesh Energy Regulatory Commission

- B. This account shall be so kept or supported as to show the repair and maintenance expenses accruals on each type and series of expenses.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

13.3 GENERAL AND ADMINISTRATIVE EXPENSES

670 GENERAL AND ADMINISTRATIVE EXPENSES-GENERATION

- A. This account shall include the office supplies and expenses incurred in connection with the general administration of the generation licensee's operations, which are assignable to specific administrative or general departments and are not specifically provided for in other accounts.
- B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the.
- C. This account shall be so kept or supported as to show the general and administrative expenses accruals on each type and series of expenses.
- D. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

672 GENERAL AND ADMINISTRATIVE EXPENSES-TRANSMISSION

- A. This account shall include the office supplies and expenses incurred in connection with the general administration of the transmission licensee's operations, which are assignable to specific administrative or general departments and are not specifically provided for in other accounts.
- B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the.
- C. This account shall be so kept or supported as to show the general and administrative expenses accruals on each type and series of expenses.
- E. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.



Bangladesh Energy Regulatory Commission

674 GENERAL AND ADMINISTRATIVE EXPENSES-DISTRIBUTION

- A. This account shall include the office supplies and expenses incurred in connection with the general administration of the distribution licensee's operations, which are assignable to specific administrative or general departments and are not specifically provided for in other accounts.
- B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the.
- C. This account shall be so kept or supported as to show the general and administrative expenses accruals on each type and series of expenses.
- F. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

13.4 DEPRECIATION AND AMORTIZATION EXPENSES

680 AMORTIZATION EXPENSES

- A. This account shall include the amount of charges for amortization of intangible or other electric utility plant which does not have a definite or terminable life and which is not subject to charges for depreciation expense.
- B. This account shall be supported in such detail as to show the amortization applicable to each investment being amortized, together with the book cost of the investment and the period over which it is being written off.
- C. This account shall be divided in to Subsidiary Accounts as required.
- D. Amortization expenses applicable to property included in account 110 Property Under Capital Leases, shall be charged to this account.

682 DEPRECIATION EXPENSES-GENERATION PLANT IN SERVICE

- A. This account shall include the amount of depreciation expense for all classes of depreciable generation plant in service.
- B. The licensee shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and



Bangladesh Energy Regulatory Commission

costs of removal for property retired from each account, or subdivision thereof, for depreciable tangible plant.

- C. Records shall be maintained so that the depreciation expenses for each class of depreciable tangible generation asset shall be readily available.
- D. This account shall be divided in to Subsidiary Accounts as required.
- E. Depreciation expense applicable to property included in account 111, Utility Plant Leased to Others, shall be charged to this account.

683 DEPRECIATION EXPENSES-TRANSMISSION PLANT IN SERVICE

- A. This account shall include the amount of depreciation expense for all classes of depreciable transmission plant in service.
- B. The licensee shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable tangible plant.
- C. Records shall be maintained so that the depreciation expenses for each class of depreciable tangible transmission asset shall be readily available.
- D. This account shall be divided in to Subsidiary Accounts as required.
- E. Depreciation expense applicable to property included in account 111, Utility Plant Leased to Others, shall be charged to this account.

684 DEPRECIATION EXPENSES-DISTRIBUTION PLANT IN SERVICE

- A. This account shall include the amount of depreciation expense for all classes of depreciable distribution plant in service.
- B. The licensee shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable tangible plant.



Bangladesh Energy Regulatory Commission

- C. Records shall be maintained so that the depreciation expenses for each class of depreciable tangible distribution asset shall be readily available.
- D. This account shall be divided in to Subsidiary Accounts as required.
- E. Depreciation expense applicable to property included in account 111, Utility Plant Leased to Others, shall be charged to this account.

686 DEPRECIATION EXPENSES-GENERAL PLANT IN SERVICE

- A. This account shall include the amount of depreciation expense for all classes of depreciable general plant in service.
- B. The licensee shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable tangible plant.
- C. Records shall be maintained so that the depreciation expenses for each class of depreciable tangible general asset shall be readily available.
- D. This account shall be divided in to Subsidiary Accounts as required.
- E. Depreciation expense applicable to property included in account 111, Utility Plant Leased to Others, shall be charged to this account.

687 DEPRECIATION AND AMORTIZATION EXPENSES-OTHER UTILITY PLANT

- A. This account shall include the amount of depreciation and amortization expense for utility plant in process of re-classification, utility plant in held for future use and other utility plant.
- B. The licensee shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable tangible plant.



Bangladesh Energy Regulatory Commission

- C. Records shall be maintained so that the depreciation expenses for each class of depreciable tangible asset and amortization of intangible asset shall be readily available.
- D. This account shall be divided in to Subsidiary Accounts as required.
- E. Depreciation and amortization expense applicable to property included in account 111, Utility Plant Leased to Others, shall be charged to this account.

688 DEPRECIATION AND AMORTIZATION EXPENSES- NON-UTILITY PLANT

- A. This account shall include the amount of depreciation and amortization expense for non-utility plant.
- B. The licensee shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable tangible plant.
- C. Records shall be maintained so that the depreciation expenses for each class of depreciable tangible asset and amortization of intangible asset shall be readily available.
- D. This account shall be divided in to Subsidiary Accounts as required.

689 DEPRECIATION AND AMORTIZATION EXPENSES-ASSETS ACQUISITION BY DEPOSIT WORK FUND OR DONATED CAPITAL

- E. This account shall include the amount of depreciation and amortization expense for all classes of asset included in account 128, Assets Acquisition by Deposit Work Fund or Donated Capital.
- F. The licensee shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable tangible plant.
- G. Records shall be maintained so that the depreciation and amortization expenses for each class of tangible and intangible assets shall be readily available.
- H. This account shall be divided in to Subsidiary Accounts as required.



13.5 FINACIAL EXPENSES

690 INTEREST EXPENSES

- A. This account shall include the amount of interest on outstanding long-term debt issued or assumed by the licensee, the liability for which is included in account 222, Bonds; 224, Debentures; 226, Loan from Associated Company, 228; Loan from Other Company or Organization; 230, Long Term Debt—Local; 232, Long Term Debt—Foreign of account 233, Other Long Term Debt.
- B. This account shall be so kept or supported as to show the interest accruals on each class and series of long-term debt.
- C. This account shall be divided in to Subsidiary Accounts as describes in the Chart of Accounts attached in **Appendix-1**.

692 SERVICE CHARGES ON PSDF

- A. This account shall include the amount of service charges on outstanding investment issued to the licensee, the liability for which is payable to Power Sector Development Fund (PSDF).
- B. This account shall be so kept or supported as to show the service charges accruals on each series of investment.
- C. This account shall be divided in to Subsidiary Accounts according to each investment received or as required.

694 LOSS (GAIN) IN FOREIGN CURRENCY EXCHANGE RATE FLUCTUATION

- A. This account shall include the losses/gain due to exchange rate fluctuation. In case of foreign loan there may be some losses/gain due to exchange rate fluctuation. Although the matter is debt related, this exchange loss may be treated as expenses.
- B. Foreign currency transactions are translated into Taka at exchange rates prevailing on the respective dates of transaction, while foreign currency monetary liabilities at the end of the year are reported at the rate prevailing on the balance sheet date (closing rate). Closing rate is the banks BC Selling exchange rate at the end of the reporting period. Exchange losses/gain arising out of the said conversion is recognized as expense/ income for the year in accordance with IAS 21.



13.6 TAXES AND OTHER EXPENSES

695 PROVISIONS FOR POWER SECTOR DEVELOPMENT FUND (PSDF)

This account shall include all the amount of revenue on accrual or billed basis from the electricity distribution licensee rate specified for the Power Sector Development Fund (PSDF) as per Tariff Order/Circular/Notification.

697 WORKERS PROFIT PARTICIPATION FUND

This account shall include the amount of provision as per relevant provision of the Bangladesh Labor Act, 2006 (Act No. 42 of 2006).

698 INCOME TAX EXPENSES

This account shall include the amount of those income taxes both current and deferred as applicable rate as per provision of Finance Act and shall be accounted for in accordance with IAS-12 considering relevant provisions of the Income Tax Act, 2023 (Act No.12 of 2023).

CHAPTER-14 MISCELLANEOUS CHART OF ACCOUNTS (900 SERIES), NARRATION AND GUIDELINES

900 CLEARING ACCOUNTS

- A. This account shall include all undistributed balances in the clearing accounts as of the date of the balance sheet.
- B. Balances in clearing accounts shall be cleared each month unless there are items held relate to a future period.
- C. This is a control account and shall be divided into the Subsidiary Accounts as required and Sub-subsidiary record maintained on each account so that the licensee can furnish complete information.



CHAPTER-15

DEPRECIATION AND AMORTIZATION RATES AND INSTRUCTION

15.1 PURPOSES

This section of the Uniform System of Accounts set forth to prescribe specific rates and instruction/procedures to be used for accounting by the electricity sector licensees for depreciation and amortization.

15.2 POLICY

- A. The procedure set forth herein will be used in accounting for depreciation of utility tangible plant and amortization of intangible plant or other electric utility plant which does not have a definite life and which is not subject to depreciation expenses.
- B. Expenditure exceeding taka 10,000.00 (Ten Thousand) only on a single tangible or intangible item and having useful life in excess of three years (two conditions are simultaneously complied) may be treated as a tangible or intangible asset and charged depreciation or amortized. The case may be in the accounts of the electric licensee, unless that item is intended to be held as inventory for maintenance or capital works. Intangible items include computer software, patent, copyrights, leaseholds, goodwill and similar intellectual property rights.

15.3 OBJECTIVE OF DEPRECIATION AND AMORTIZATION ACCOUNTING

- A. The objective of depreciation accounting is to spread the expenditure incurred in acquiring the asset over their useful lives. Thus it may be stated that the cost of capital investment in plant is recovered by means of proper depreciation accounting. The useful life of such asset is depreciated upon such factor as use, decay or deterioration, wear and tear or maintenance and obsolescence. The charge to expenses is accomplished by establishing depreciation rates as a percentage. This percentage is applied to the asset cost to yield a monthly or annual amount of depreciation expense.
- B. Depreciation accounting provides for the systematic, periodic write down or allocation of the cost of a limited-life asset or asset group. The established rate of depreciation should recognize useful life and recovery values.



Bangladesh Energy Regulatory Commission

- C. The objective of amortization accounting is to allocate the cost of intangible plant or other electric utility plant which does not have a definite life and which is not subject to depreciation expenses and other expenses, to a certain period for writing off the cost and expenses. The amortization period is depended upon nature and value of such intangible asset and expenses.

15.4 METHOD OF DEPRECIATION AND AMORTIZATION

- A. The electric licensees adopt the straight-line method of computing depreciation. The Uniform System of Accounts defines straight-line depreciation as “a method for periodically computing the expense represented by loss in service value of depreciation plant. The objective is to pro-rate such loss in equal installments over the estimated or remaining estimated service life.”
- B. Depreciation will be charged on composite rate basis for each class of property including General Plant. This is commonly referred as “group method depreciation”. In order to ensure that depreciation has not been charged on different categories of asset in the utility plant whose useful life had expired, year wise record of each category of electric and general plant should be maintained in property records as per provisions of the Uniform System of Accounts. In order to ascertain the cost, accumulated depreciation and written down value of individual vehicles under general plant, item wise record should be maintained in property records as per, provisions of Uniform System of Accounts.
- C. The group method consists of grouping a number of units of property for depreciation accounting purposes. Depreciation has computed for the whole group. The units may be grouped by primary accounts or by functions, the essential requirement being that the properties included in each group have some homogeneity under the group method when depreciable unit of plans retires the cost of the unit less net salvage is charged to the appropriate accumulated provision for depreciation account. No recognition will be given to so called gain or loss until all the units included in the particular group are abandoned except in the case of disposal of transportation equipment.
- D. Cost of intangible plants and any other development costs if are deferred to future periods, their amortization should commence with the energization or effective use of the same or at the time the Commission may consider appropriate. The cost should be allocated on a systematic basis to each accounting period. The timeframe and the percentage of write off will be determined ad set by the Commission and subject to revision from time to time.



Bangladesh Energy Regulatory Commission

15.5 APPROACHES FOR DETERMINING THE VALUE OF DERECIAITON

- A. The cost allocation concepts is considered the most appropriate approaches for determining the value of depreciation in context of cost reflective tariff setting. In the cost allocation concept, the original cost of asset is treated as a prepaid expense, the value of depreciation is then determined by allocating this expense to specific accounting periods during the time the asset is providing service, the depreciation expense allocated in each accounting period is logged on the entity's income statement, while the unallocated account the 'net asset value' is logged as a asset in the balance sheet.
- B. The Age-life methods is considered the most appropriate method for determining value of depreciation for electric licensees. Age-life method estimates depreciation costs as a function of time, common to all age-life method is an estimate of service life and an apportionment of expenses by 'consuming' the value of specific assets to each year or accounting period so that the total cost is recovered over the life of the asset. Age-life method requires estimates of some elements such as- asset's initial value, service life and depreciation rate.

15.6 ASSET VALUE

- A. **Initial Value:** Initial value of an asset is the key element of age-life methods for determining depreciation. According to the BERC electricity tariff determination methodology, new assets shall be included in the asset valuation, when they become used and useful, and value shall be at the original cost. The depreciation shall be calculated based upon original acquisition cost of asset, not based in revaluation. So, the estimation of asset value should be based in historical costs (i.e. original asset cost) approaches. Historical costs in the original cost of acquiring as asset when determining the depreciable value of pre-existing assets, following a change in the ownership of legal status of company, the depreciation reserve accumulated to date must be subtracted from the original cost of purchasing the asset or it should be appropriately reflected in the acquiring company's financial statement. However, a licensee may revalue assets for its own requirements (e.g., listing, asset sale etc.), but revalued assets and depreciation will not be considered in determining tariffs according to the BERC tariff determination methodology. Each licensee will disclose the revaluation of the asset in its financial statement and include the historical and revalued cost-based fixed asset/depreciation schedule in the financial statement.
- B. **Salvage Value:** In order to calculate the asset value to be used for determining the allowed depreciation expense, the net salvage value of asset at its retirement should be



deducted from the initial value. The net salvage value of an asset is the amount that can be received for a retired asset if it is sold (gross salvage value), over and above any associated removal cost. Sources of gross salvage value include the sale of parts and material of the retired asset as scrap. In any case, the value of salvage, at the time of retirement from providing the service, needs to be determined based on the asset's replacement cost or market value. If the asset is put to other uses by the utility, a measure of asset's life that is associated with the alternative use should also be determined and the corresponding depreciation schedule be calculated again. The cost of removal refers to the cost of the demolishing, dismantling or removing an asset and consists primarily of labor and other costs associated with transportation and handling as well as costs arising due to the need for waste disposal or environmental remediation, the cost of removal also needs to be estimated in order to determine the asset's net salvage value that will enter the calculation of the depreciation rate. In practice, the value of scrap for the majority of transmission or distribution asset is likely to be only limited or nil. In consideration of these net salvage value for asset is zero).

15.7 ASSET LIFE

- A. An asset's life is another key element of age-life methods for determining depreciation, which effectively determined by the time the asset is retired from providing the service. The time as asset is retired from providing the service, or reaches the end of its life, depends on some physical factors such as wear and tear of an asset, decay or deterioration of an asset or extreme climate events and accidents and some functional factors such as inadequacy of an asset, obsolete of an asset and decision of public authorities.
- B. Based on factors to the retirement of an asset an Asset's Service Life tends to the most appropriate approaches to the determination of asset's life. 'Service life' of an asset is the period over which an asset can be used for providing the service (i.e. until it physically deteriorates to the point of being no longer functional or becomes inadequate or technologically obsolete or needs to be replaced due to changing policy of regulations).
- C. Concerning the treatment of service life for determining the allowed depreciation expense of the regulated entity, the 'Whole Life' technique will be followed. The 'Whole Life' technique uses the total service life of an asset to calculate the depreciation expense (i.e. the allocation of an asset's value) over its whole life. When using the 'Whole Life' technique and applying a straight-line method for determining



Bangladesh Energy Regulatory Commission

depreciation the salvage and removal costs need to be subtracted from the initial value of the asset, and divided by the asset's service life:

$$\text{Annual Depreciation} = \frac{\text{Initial Value of Asset} - (\text{Salvage Value} - \text{Removal Cost})}{\text{Total Service Life}}$$

T

The resulting depreciation value is applied annually, throughout the asset's life.

- D. **Estimating Service Life:** The value of service life used for the various assets of the regulated entity, in order to determining the depreciation expense, can be determined by the Commission.

The approaches used for estimating the average or 'Service Life' of an asset or a group of assets with similar life and mortality characteristics, depends on the availability of statistical historical data on the age of each asset item (i.e. 'aged' data) by the regulated entity. Aged data required a detailed record of the age of each asset item, from the date to installation to the date of retirement. So, all regulated entities should conduct a study regarding estimating 'aged' data. When a complete set of 'aged;' data is available it is straight forward to analyze the 'life and mortality' characteristics of the asset (i.e. the age at which assets within a certain group retire).

15.8 DEPRECIATION RATE

- A. To determine the depreciation rate 'Straight-Line' method is used. The straight-line method allocates the depreciable cost of an asset evenly throughout its service life. The following general formula gives the annual depreciation charge for an asset:

$$\text{Annual Depreciation} = \frac{\text{Depreciable cost}}{\text{Service Life (Year)}}$$

When the whole life technique is applied to a group of assets, the specific formula is:

$$\text{Annual Depreciation} = \frac{\text{Total Initial Asset Value} - \text{Total Net Salvage Value}}{\text{Average Service Life (Year)}}$$

$$\text{Depreciation Rate (\%)} = \frac{\text{Total Initial Asset Value} - \text{Total Net Salvage Value}}{\text{Average Service Life (Year)}} \times 100$$

Or alternatively



Bangladesh Energy Regulatory Commission

$$\text{Depreciation Rate (\%)} = \frac{100\% - \text{Net Salvage \%}}{\text{Asset Service Life (Year)}}$$

Where:

$$\text{Net Salvage (\%)} = \frac{\text{Net Salvage Value}}{\text{Total Initial Asset Value}} \times 100$$

Based on the guidelines discussed above and licenses current practices the depreciation rates/schedule is determined as follows:

B. Depreciation rates/schedule for generation plant in service:

Table-15.8.1: Depreciation Rates/Schedule for Generation Plant in Service

SL NO	Asset Group/ Classification	Average Service Life (Years)	Net Salvage Value (%)	Depreciation Rate (%)
1	Land and Land Rights	-	0%	-
2	Structure and Improvements	40 Years	0%	2.50%
3	Plant and Machinery /Equipment*:			
3.1	Boiler Plant Equipment	30 Years	0%	3.33%
3.2	Engines and Engine Driven Generators	30 Years	0%	3.33%
3.3	Turbo-Generator Units	30 Years	0%	3.33%
3.4	Roads, Railroads and Bridges	30 Years	0%	3.33%
3.5	Reservoirs, Dams and Waterways	30 Years	0%	3.33%
3.6	Generators	30 Years	0%	3.33%
3.7	Water Wheel, Turbines and Generators	30 Years	0%	3.33%
3.8	Prime Movers	30 Years	0%	3.33%
3.9	Fuel Holders, Producers and Accessories	30 Years	0%	3.33%
3.10	Solar Photovoltaic Panels	15 Years	0%	6.66%
3.11	Mounting Racks	15 Years	0%	6.66%
3.12	Solar Radiation Monitoring Equipment	15 Years	0%	6.66%
3.13	Energy Storage Equipment	04 Years	0%	25.00%
3.14	Wind Power Generator	20 Years	0%	5.00%



Bangladesh Energy Regulatory Commission

3.15	Wind Towers	20 Years	0%	5.00%
3.16	Wind Monitoring Equipment	20 Years	0%	5.00%
3.17	Balance of System Equipment	20 Years	0%	5.00%
3.18	Sub Station Equipment	30 Years	0%	3.33%
3.19	Evacuation Transformers	30 Years	0%	3.33%
3.20	Accessory Electric Equipment	30 Years	0%	3.33%
3.21	Energy Meters	15 Years	0%	6.66%
3.22	Miscellaneous Power Plant Equipment	30 Years	0%	3.33%

*For liquid fuel based 820 MW power plants and units average service life is 15 years and average depreciation rate is 6.66%.

C. Depreciation rates/schedule for transmission plant in service:

Table-15.8.2: Depreciation Rates/Schedule for Transmission Plant in Service

SL NO	Asset Group/ Classification	Average Service Life (Years)	Net Salvage Value (%)	Depreciation Rate %)
1	Land and Land Rights	-	0%	-
2	Structure and Improvements	40 Years	0%	2.50%
3	Plant and Machinery /Equipment:			
3.1	Sub-station and Switching Station Equipment	30 Years	0%	3.33%
3.2	Poles, Towers and Fixtures	30 Years	0%	3.33%
3.3	Overhead Conductors and Devices	30 Years	0%	3.33%
3.4	Underground Conductors and Devices	30 Years	0%	3.33%
3.5	Underground Conduit	30 Years	0%	3.33%
3.6	Supervisory Control and Data Acquisition (SCADA) Equipment	30 Years	0%	3.33%
3.7	Computer Hardware	7 Years	0%	14.28%
3.8	Miscellaneous Transmission Equipment	30 Years	0%	3.33%



Bangladesh Energy Regulatory Commission

D. Depreciation rates/schedule for distribution plant in service:

Table-15.8.3: Depreciation Rates/Schedule for Distribution Plant in Service

Sl. NO	Asset Group/ Classification	Average Service Life (Years)	Net Salvage Value (%)	Depreciation Rate %)
1	Land and Land Rights	-	0%	-
2	Structure and Improvements	40 Years	0%	2.50%
3	Plant and Machinery /Equipment:			
3.1	Sub-station and Switching Station Equipment	30 Years	0%	3.33%
3.2	(a) Poles, Towers and Fixtures (PBSs under BREB)	25 Years*	0%	4.00%
	(b) Poles, Towers and Fixtures (Other Than PBSs)	30 Years	0%	3.33%
3.3	Overhead Conductors and Devices	30 Years	0%	3.33%
3.4	Underground Conductors and Devices	30 Years	0%	3.33%
3.5	(a) Line Transformers (PBSs under BREB)	20 Years**	0%	5.00%
	(b) Line Transformers (Other Than PBSs)	30 Years	0%	3.33%
3.6	Supervisory Control and Data Acquisition (SCADA) Equipment	30 Years	0%	3.33%
3.7	Service Drop Equipment	30 Years	0%	3.33%
3.8	Meters:			
3.8.1	HICT/LTCT Meter	15 Years	0%	6.66%
3.8.2	(a) Others Meter (PBSs under BREB)	7 Years***	0%	14.28%
	(b) Others Meter (Other Than PBSs)	10 Years	0%	10.00%
3.9	Installations on Consumer Premises	10 Years	0%	10.00%
3.10	Street Lighting and Signal System	10 Years	0%	10.00%
3.11	Consumer Connection and Devices	10 Years	0%	10.00%
3.12	Solar Equipment	10 Years	0%	10.00%
3.13	Storage Battery Equipment	4 Years	0%	25.00%
3.14	Miscellaneous Distribution Equipment	20 Years	0%	5.00%

* As the most of the Poles, Towers and Fixtures of the Palli Bidyut Samity (PBS)'s are located in remote areas including disaster prone areas across the country; their longevity or durability is considered low.

**As the line transformers of PBSs are bottle type, their durability is considered low.

***As the most of consumer meters of the PBSs are installed outside the house, their durability is considered low.



E. Depreciation rates/schedule for general plant in service:

**Table-15.8.4: Depreciation Rates/Schedule for General Plant in Service
(Common for Generation, Transmission and Distribution Licensee)**

SL NO	Asset Group/ Classification	Average Service Life (Years)	Net Salvage Value (%)	Depreciation Rate (%)
1	Land and Land Rights	-	0%	-
2	Structure and Improvements	40 Years	0%	2.50%
3	Plant and Machinery-PC Pole Factory	30 Years	0%	3.33%
4	Office Furniture and Equipment	10 Years	0%	10.00%
5	Computer Hardware	7 Years	0%	14.28%
6	Vehicle and Transportation:			
6.1	Bi-Cycle	7 Years	0%	14.28%
6.2	Motor-Cycle	5 Years	0%	20.00%
6.3	Others	10 Years	0%	10.00%
7	Communication Equipment:			
7.1	Mobile Phone	3 Years	0%	33.33%
7.2	Signboard	4 Years	0%	25.00%
7.3	Other Communication Equipment	10 Years	0%	10.00%
8	Laboratory Equipment	10 Years	0%	10.00%
9	Stores Equipment	10 Years	0%	10.00%
10	Tools, Shop and Garage/Workshop Equipment	10 Years	0%	10.00%
11	Heavy and Power Operated Equipment	10 Years	0%	10.00%
12	Miscellaneous General Equipment	10 Years	0%	10.00%

F. Because of the fractional depreciation rate described above, the entire remaining asset value in the last year of an asset's service life shall be charge as depreciation in the last year.



Bangladesh Energy Regulatory Commission

15.9 **AMORTIZATION RATE**

A. Amortization rates/schedule for intangible plant in service:

**Table-15.9.1: Amortization Rates/Schedule for Intangible Plant in Service
(Common for Generation, Transmission and Distribution Licensee)**

SL NO	Asset Group/ Classification	Amortization Period (Years)	Amortization Rate %)
1	Pre-Incorporation Expenses/Organization	10 Years	10.00%
2	Intangible Plant-Grant	10 Years	10.00%
3	Software	7 Years	14.28%
4	Miscellaneous Intangible Plant	10 Years	10.00%

- B. Amortization period and amortization rate for Property under capital leases shall be fixed as per term of the lease.
- C. In case of other utility plant, the average service life of assets or amortization period and the rate of depreciation or amortization as applicable, prescribed by the concerned appropriate authority shall be applicable.
- D. In case of other non-utility plants, the average service life of assets or amortization period and the rate of depreciation or amortization as applicable, prescribed for the General Assets in Service under this Uniform System of Accounts shall be applicable.
- E. Depreciation and amortization rates applicable to various classes of assets of distribution plant in service and general plant in service under this Uniform System of Accounts may be use in determining depreciation and amortization of assets acquisition by consumer's money (Deposit Work Fund or Donated Capital).



15.10 DATE OF CAPITALIZATION OR DATE OF ACCOUNTS FOR

Assets are depreciated in the accounts from the date when it is available for use i.e. charging of depreciation begins when it is available for use capable of operating in the manner intended by management. Likewise, charging of depreciation ceases at the earlier date that, the asset is derecognized or the asset is classified as held for sale.

15.11 ITEM TO BE EXPENSED BUT NOT CAPITALIZED

The following items do not require to be capitalized:

- (a) Books and periodicals;
- (b) Brief cases;
- (c) Crockeries and cutleries;
- (d) Calculators;
- (e) Jute mats;
- (f) Screen cloth and fittings;
- (g) Tabletop glass;
- (h) Tarpaulins;
- (i) Tents and tarpaulins
- (j) Expenditure up to taka 10,000.00 (Ten Thousand) only on a single tangible or intangible item and having useful life up to three years (two conditions shall be complied simultaneously).

GD

2 N

[Signature]



CHAPTER-16

PRESENTATION STANDARDS

- 16.1 The purpose of the presentation standard for financial statements is to maintain consistency and best practice in the presentation of published financial statements of electric licensees of the Commission in order to:
- (a) provide consistent information to readers of the published financial statements and to simplify their interpretation;
 - (b) permit consolidation of the financial statements of licensees of electric sector; and
 - (c) permit comparison of the financial results of different licensees of electric sector.
- 16.2 To maintain best practice and legal requirements regarding presentation of financial statements, all licensee must be follow IAS 1 as adopted by the Financial Reporting Council (FRC) under Financial Reporting Act, 2015. The presentation standard for financial statements and requirement of the Commission regarding presentation of notes to the financial statements shall followed by all licensees of electric sector in reporting their financial results.
- 16.3 Subsequent to the implementation of this Uniform System of Accounts, the licensee recommend for any changes to the presentation standard and any part of this section of the manual shall made in writing to the Commission for consideration. The Commission than verify the issue having regard to changes in the nature of business operations, changes in accounting policies and changes in the accounting standards in force and take appropriate action as it deems fit.



Bangladesh Energy Regulatory Commission

- 16.4 Separate presentation standards (formats) for Statement of Financial Position, Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flow are enclosed in Appendixes to this section for:
- (a) Format for Financial Statement:
 - (1) For Generation and Bulk in Appendix-3
 - (2) For Transmission in Appendix-4
 - (3) For Distribution in Appendix-5
 - (b) Format for Profit or Loss and other Comprehensive Income Statement:
 - (1) For Generation and Bulk in Appendix-6
 - (2) For Transmission in Appendix-7
 - (3) For Distribution in Appendix-8
 - (d) Statement for Charges in Equity in Appendix-9 for all the above licensees.
 - (e) Cash Flow Statement in Appendix-10 for all the above licensees.
- 16.5 It is particularly important that full disclosure shall made in the financial statements of all contingent assets and liabilities, for example:
- a) Contingent assets in connection with litigation in the court against electric consumer/ other;
 - b) Contingent liabilities in connection with taxation/ other;
- 16.6 Full disclosure shall made in the financial statements regarding revaluation of asset.



CHAPTER-17

MANAGEMENT RATIOS

- 17.1 The Uniform System of Accounts provides the ability to report useful ratios to the management as well as users of accounting reports. Such ratios assist management to control costs and to interpret the cost information provided by the reports.
- 17.2 Ideally, the ratio must:
- (a) Be based on measures describing outputs;
 - (b) Reflect the whole cost of performance; and
 - (c) Consist of operational data, which is easy to collect accurately.
- 17.3 Choosing performance indicators is usually a matter of considerable complexity and requires analysis of business objectives and departmental roles. Therefore, a good knowledge of the business as well as its objectives and a practical sense of how to control the business is needed to make a sensible selection of management ratios.
- 17.4 The ratios that follow are therefore intended to provide initial guidance to licensee in choosing such ratios for inclusion in reports.

(a) Management Ratios:

i	Accounts Receivables to Sales (Equivalent Month)	$\frac{\text{Average Accounts Receivables}}{\text{Average Monthly Revenues}}$
ii	DSL Payment Ratio	$\frac{\text{Interest and Principal Paid for all current maturities of Long Term Debt}}{\text{Interest and Principal Payable for all current maturities of Long Term Debt}}$
iii	CB Ratio	$\frac{\text{Total Collection}}{\text{Total Bill}} \times 100$
iv	CI Ratio	$\frac{\text{Sales (kWh) X Collection (Taka)}}{\text{Import (kWh) X Bill (Taka)}} \times 100$



Bangladesh Energy Regulatory Commission

v	Station Loss (%)	:	$\frac{\text{Gross Generation (kWh)} - \text{Net Generation (kWh)}}{\text{Gross Generation (kWh)}} \times 100$
vi	Transmission Loss (%)	:	$\frac{\text{Import (kWh)} - \text{Export/Wheeled (kWh)}}{\text{Import (kWh)}} \times 100$
vii	Distribution Loss (%)	:	$\frac{\text{Import (kWh)} - \text{Sales (kWh)}}{\text{Import (kWh)}} \times 100$
viii	Cost of Supply (TK/kWh)	:	$\frac{\text{Total Cost Incurred}}{\text{Total kWh Sold}}$
ix	Billing Rate (TK/kWh)	:	$\frac{\text{Total Bill (Except Other Operating Revenues)}}{\text{Total kWh Sold}}$
x	Operating Expenses (TK/kWh)	:	$\frac{\text{Operation and Maintenance Expenses [Personnel Expenses + Repair and Maintenance Expenses + General and Administrative Expenses (Excluding Provision for Uncollectible)] + Depreciation and Amortization Expenses + Interest Expenses + Foreign Currency Exchange Rate Fluctuation Loss or Gain + Tax}}{\text{Total kWh Sold}}$
xi	Operation and Maintenance Expenses (TK/kWh)	:	$\frac{\text{Personnel Expenses + Repair and Maintenance Expenses + General and Administrative Expenses (Excluding Provision for Uncollectible)}}{\text{Total kWh Sold}}$

(b) Other Ratios:

i	Current Ratio	:	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$
ii	Liquidity Ratio/Quick Ratio	:	$\frac{\text{Current Asset-Inventory}}{\text{Current Liabilities}}$
iii	Rate of Return on Average Net Fixed Assets (ROR)	:	$\frac{\text{Profit or Loss Before Interest, Other Financial Expenses and Tax [Profit or Loss Before Tax + Interest Expenses + Foreign Currency Exchange Rate Fluctuation Loss or Gain]}}{\text{Average Net Fixed Asset}} \times 100$
iv	Debt Service Coverage Ratio (DSCR)	:	$\frac{\text{Net Profit or Loss Before Depreciation, Interest and Other Financial Expenses [Net Profit or Loss After Tax + Interest Expenses + Foreign Currency Exchange Rate Fluctuation Loss or Gain + Depreciation]}}{\text{Debt Service Requirement}} \times 100$



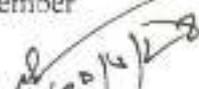
Bangladesh Energy Regulatory Commission

v	Debt Equity Ratio	:	$\frac{\text{Long Term Debt}}{\text{Equity}}$
vi	Net Asset Value Per Share (NAV)	:	$\frac{\text{Share Holders Equity [Net Asset Value]}}{\text{Number of Share Outstanding}}$
vii	Net Operating Cash Flows Per Share (NOCFPS)	:	$\frac{\text{Net Cash Generated from Operating Activities}}{\text{Number of Share Outstanding}}$
viii	Earnings Per Share (EPS) (Taka)	:	$\frac{\text{Net Profit After Tax Available for Share Holders}}{\text{Number of Shares}}$
ix	Dividend	:	Cash Dividend paid (%) Stock Dividend Paid (%)


Abul Khayer Md. Aminur Rahman
Member


Dr. Md. Helal Uddin, ndc
Member


Dr. Mohammad Yamin Chowdhury
Member


Md. Nurul Amin
Chairman



**BANGLADESH ENERGY REGULATORY
COMMISSION**

**UNIFORM SYSTEM OF ACCOUNTS
(ELECTRICITY), 2024**

**BERC ORDER No. 2024/07
(SCHEDULE-A)**

PART-V

APPENDIXES

APPENDIX-1: UNIFORM CHART OF ACCOUNTS (ELECTRICITY)

APPENDIX-2: UNIFORM CHART OF ACCOUNTS CHANGE FORM

APPENDIX-3-14: FORMATS FOR PRESENTATION STANDARD



UNIFORM CHART OF ACCOUNTS (ELECTRICITY)

PART-I

PRELIMINARY

The Uniform Chart of Accounts (CoA) sets out the account codes to be applied in all electricity sector licensees of the Commission. The Chart of Accounts numbering system consists of General Ledger Accounts, Subsidiary Ledger Accounts and Sub-subsidiary Ledger Accounts.

The Commission has the sole authority for any addition, alteration or amendment of the General Ledger Accounts, Subsidiary Ledger Accounts and Sub-Subsidiary Ledger Accounts of the Chart of Accounts. In generally Subsidiary Ledger Accounts and Sub-Subsidiary ledger accounts of the Uniform Chart of Accounts is the prerogative of licensee, unless such Subsidiary Ledger Accounts and Sub-Subsidiary Ledger Accounts fixed by the Commission.

The numbers prefixed to account titles are to be considered as part of the titles. Each series of Account codes has unused numbers to permit easy insertion of new numbers that may require with prior approval of the Commission. For this purpose, a sample format is enclosed in **Appendix-2** of the Uniform System of Accounts for preparing proposal for allocating new code or amendments to the Uniform Chart of Accounts. No changes in any of these codes shall be implemented by the licensee without prior approval of the Commission.

Detail Uniform Chart of Accounts showing provisions of General Ledger, Subsidiary Ledger and Sub-subsidiary Ledger Account Number and Title is described below:

PART-II:

BALANCE SHEET CHART OF ACCOUNTS

1. ASSET AND OTHER DEBITS

A. UTILITY PLANT IN SERVICE

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
101	000	00000	INTANGIBLE PLANT IN SERVICE
101	005	00000	Pre-Incorporation Expense
101	010	00000	Intangible Plant-Grant
101	015	00000	Software
101	300	00000	Miscellaneous Intangible Plant



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
103	000	00000	GENERATION PLANT IN SERVICE
103	005	00000	Land and Land Rights
103	010	00000	Structures and Improvements
103	015	00000	Boiler Plant Equipment
103	020	00000	Engines and Engine Driven Generators
103	025	00000	Turbo-Generator Units
103	030	00000	Roads, Railroads and Bridges
103	035	00000	Reservoir, Dams and Waterways
103	040	00000	Generators
103	045	00000	Water Wheel, Turbines and Generators
103	050	00000	Prime Movers
103	055	00000	Fuel Holders, Producers and Accessories
103	060	00000	Solar Photovoltaic Panels
103	065	00000	Mounting Racks
103	070	00000	Solar Radiation Monitoring Equipment
103	075	00000	Energy Storage Equipment
103	080	00000	Wind Power Generators
103	085	00000	Wind Towers
103	090	00000	Wind Monitoring Equipment
103	095	00000	Balance of System Equipment
103	100	00000	Sub-Station Equipment
103	105	00000	Evacuation Transformers
103	110	00000	Accessory Electric Equipment
103	115	00000	Energy Meters
103	300	00000	Miscellaneous Power Plant Equipment
105	000	00000	TRANSMISSION PLANT IN SERVICE
105	005	00000	Land and Land Rights
105	010	00000	Structures and Improvements
105	015	00000	Sub-Station and Switching Station Equipment
105	020	00000	Poles, Towers and Fixtures
105	025	00000	Overhead Conductors and Devices
105	030	00000	Underground Conductors and Devices
105	035	00000	Underground Conduit
105	040	00000	Supervisory Control and Data Acquisition (SCADA) Equipment



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
105	045	00000	Energy Meters
105	050	00000	Computer Hardware and Equipment
105	055	00000	Communication Equipment
105	060	00000	Roads and Trails
105	300	00000	Miscellaneous Transmission Equipment
107	000	00000	DISTRIBUTION PLANT IN SERVICE
107	005	00000	Land and Land Rights
107	010	00000	Structures and Improvements
107	015	00000	Sub-Station and Switching Station Equipment
107	020	00000	Poles, Towers and Fixtures
107	025	00000	Overhead Conductors and Devices
107	030	00000	Underground Conduit, Conductors and Devices
107	035	00000	Line Transformers
107	040	00000	Supervisory Control and Data Acquisition (SCADA) Equipment
107	045	00000	Service Drop Equipment
107	050	00000	Meters
107	055	00000	Installations on Consumer Premises
107	060	00000	Street Lighting and Signal System
107	065	00000	Solar Equipment
107	070	00000	Storage Battery Equipment
107	075	00000	Plant and Machinery- PC Pole Factory
107	300	00000	Miscellaneous Distribution Equipment
109	000	00000	GENERAL PLANT IN SERVICE
109	005	00000	Land and Land Rights
109	010	00000	Structures and Improvements
109	015	00000	Office Furniture and Equipment
109	020	00000	Computer Hardware and Equipment
109	025	00000	Vehicle and Transportation
109	030	00000	Communication Equipment
109	035	00000	Laboratory Equipment
109	040	00000	Stores Equipment
109	045	00000	Tools, Shop and Garage/Workshop Equipment
109	050	00000	Heavy and Power Operated Equipment
109	300	00000	Miscellaneous General Equipment



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
110	000	00000	PROPERTY UNDER CAPITAL LEASES
111	000	00000	UTILITY PLANTS LEASED TO OTHERS
112	000	00000	UTILITY PLANT IN PROCESS OF RECLASSIFICATION
113	000	00000	UTILITY PLANTS HELD FOR FUTURE USE
114	000	00000	OTHER UTILITY PLANT
115	000	00000	NON-UTILITY PLANT
116	000	00000	ASSETS ACQUISITION BY DEPOSIT WORK FUND OR DONATED CAPITAL
119	000	00000	COMPLETED CONSTRUCTION-NOT CLASSIFIED
120	000	000000	CONSTRUCTION WORK IN PROGRESS (CWIP)
125	000	00000	ACCUMULATED PROVISION FOR AMORTIZATION OF INTANGIBLE PLANT
125	005	00000	Pre-Incorporation Expense
125	010	00000	Intangible Plant-Grant
125	015	00000	Software
125	300	00000	Miscellaneous Intangible Plant
126	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION OF GENERATION PLANT IN SERVICE
126	010	00000	Structures and Improvements
126	015	00000	Boiler Plant Equipment
126	020	00000	Engines and Engine Driven Generators
126	025	00000	Turbo-Generator Units
126	030	00000	Roads, Railroads and Bridges
126	035	00000	Reservoir, Dams and Waterways
126	040	00000	Generators
126	045	00000	Water Wheel, Turbines and Generators
126	050	00000	Prime Movers
126	055	00000	Fuel Holders, Producers and Accessories
126	060	00000	Solar Photovoltaic Panels
126	065	00000	Mounting Racks
126	070	00000	Solar Radiation Monitoring Equipment
126	075	00000	Energy Storage Equipment
126	080	00000	Wind Power Generators



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
126	085	00000	Wind Towers
126	090	00000	Wind Monitoring Equipment
126	095	000000	Balance of System Equipment
126	100	00000	Sub-Station Equipment
126	105	00000	Evacuation Transformers
126	110	00000	Accessory Electric Equipment
126	115	00000	Energy Meters
126	300	00000	Miscellaneous Power Plant Equipment
127	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION OF TRANSMISSION PLANT IN SERVICE
127	010	00000	Structures and Improvements
127	015	00000	Sub-Station and Switching Station Equipment
127	020	00000	Poles, Towers and Fixtures
127	025	00000	Overhead Conductors and Devices
127	030	00000	Underground Conductors and Devices
127	035	00000	Underground Conduit
127	040	00000	Supervisory Control and Data Acquisition (SCADA) Equipment
127	045	00000	Energy Meter
127	050	00000	Computer Hardware and Equipment
127	055	00000	Communication Equipment
127	060	00000	Roads and Trails
127	300	00000	Miscellaneous Transmission Equipment
129	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION OF DISTRIBUTION PLANT IN SERVICE
129	010	00000	Structures and Improvements
129	015	00000	Sub-Station and Switching Station Equipment
129	020	00000	Poles, Towers and Fixtures
129	025	00000	Overhead Conductors and Devices
129	030	00000	Underground Conductors, Conduit and Devices
129	035	00000	Line Transformers
129	040	00000	Supervisory Control and Data Acquisition (SCADA) Equipment
129	045	00000	Service Drop Equipment
129	050	00000	Meters



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
129	055	00000	Installations on Consumer Premises
129	060	00000	Street Lighting and Signal System
129	065	00000	Solar Equipment
129	070	00000	Storage Battery Equipment
129	075	00000	Plant and Machinery- PC Pole Factory
129	300	00000	Miscellaneous Distribution Equipment
130	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION OF GENERAL PLANT IN SERVICE
130	010	00000	Structures and Improvements
130	015	00000	Office Furniture and Equipment
130	020	00000	Computer Hardware and Equipment
130	025	00000	Vehicle and Transportation
130	030	00000	Communication Equipment
130	035	00000	Laboratory Equipment
130	040	00000	Stores Equipment
130	045	00000	Tools, Shop and Garage/Workshop Equipment
130	050	00000	Heavy and Power Operated Equipment
130	300	00000	Miscellaneous General Equipment
131	000	00000	ACCUMULATED PROVISION FOR AMORTIZATION OF PROPERTY UNDER CAPITAL LEASES
132	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION FOR UTILITY PLANT IN PROCESS OF RE-CLASSIFICATION
133	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT IN HELD FOR FUTURE USE
134	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT
135	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION FOR NON-UTILITY PROPERTY
136	000	00000	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF ASSETS ACQUISITION BY DEPOSIT WORK FUND OR DONATED CAPITAL

B. OTHER PROPERTY AND INVESTMENT

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
137	000	00000	INVESTMENT IN ASSOCIATED COMPANIES
138	000	00000	INVESTMENT IN SUBSIDIARY COMPANIES
139	000	00000	INVESTMENT AGAINST SHARE/STOCK/BONDS
140	000	00000	INVESTMENT IN DIFFERENT PROJECTS FROM PSDF



Bangladesh Energy Regulatory Commission

C. CURRENT AND ACCRUED ASSETS

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
142	000	00000	DEPOSIT TO GOVERNMENT AS SURPLUS FUND CALCULATED BY GOVERNMENT
144	000	00000	LOAN/ADVANCE TO GOVERNMENT/AUTONOMOUS/SEMI AUTONOMOUS AGENCIES/COMPANIES
145	000	00000	LOAN/ADVANCE TO OTHER AGENCIES/COMPANIES
149	000	00000	INVESTMENT IN TERM DEPOSIT
149	005	00000	Term Deposit- Consumer Security Deposit
149	010	00000	Term Deposit- Contractor Security/Retention Deposit- Revenue
149	015	00000	Term Deposit- Contractor Security/Retention Deposit- Development
149	020	00000	Term Deposit- Depreciation Fund
149	025	00000	Term Deposit- Deposit Work Fund
149	030	00000	Term Deposit-Donation Reserve Fund
149	035	00000	Term Deposit against Share/Stock
149	040	00000	Term Deposit- GPF/CPF
149	045	00000	Term Deposit- Assets Insurance Fund
149	050	00000	Term Deposit-Replacement Reserve Fund
149	055	00000	Term Deposit Misc. Revenue Fund
149	060	00000	Term Deposit –General/Special Fund
149	065	00000	Term Deposit -REB Revolving Fund
149	070	00000	Term Deposit-Pension/ Gratuity Fund
149	075	00000	Term Deposit-Workmen Compensation Fund
149	080	00000	Term Deposit-Benevolent Fund
149	085	00000	Term Deposit-Group Insurance Fund
149	090	00000	Term Deposit-WPP Fund
149	095	00000	Term Deposit-Employees Security Deposit
149	100	00000	Term Deposit-Meter Rent Revolving Fund
149	105	00000	Term Deposit-Temporary Cash Investment
149	300	00000	Term Deposit- Others
150	000	00000	OTHER INVESTMENT/FUND

(Handwritten signatures and marks)



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
155	000	00000	CASH IN HAND
156	000	00000	CASH AT BANK
156	000	00000	Interest Bearing Account
156	000	00000	Non-Interest-Bearing Account
157	000	00000	IMPREST FUND /PETTY CASH
158	000	00000	ACCOUNTS RECEIVABLE-CONSUMERS
158	005	00000	Accounts Receivable LT-A-Domestic
158	010	00000	Accounts Receivable LT-B-Irrigation/Pump used in Agriculture
158	015	00000	Accounts Receivable LT-C1-Small Industry
158	020	00000	Accounts Receivable LT-C2-Construction
158	025	00000	Accounts Receivable LT-D1-Educational, Religious and Charitable Institution and Hospitals
158	030	00000	Accounts Receivable LT-D2-Street Light and Water Pump
158	035	00000	Accounts Receivable LT-D3-Battery Charging Station
158	040	00000	Accounts Receivable LT-E-Commercial and Office
158	045	00000	Accounts Receivable LT-T-Temporary
158	050	00000	Accounts Receivable MT-1-Domestic
158	055	00000	Accounts Receivable MT-2-Commercial and Office
158	060	00000	Accounts Receivable MT-3-Industry
158	065	00000	Accounts Receivable MT-4-Construction
158	070	00000	Accounts Receivable MT-5-General
158	075	00000	Accounts Receivable MT-6-Temporary
158	080	00000	Accounts Receivable MT-7-Battery Charging Station
158	085	00000	Accounts Receivable MT-8-Irrigation/Pump Used in Agriculture
158	090	00000	Accounts Receivable IIT-1-General
158	095	00000	Accounts Receivable HT-2-Commercial and Office
158	100	00000	Accounts Receivable IIT-3-Industry
158	105	00000	Accounts Receivable IIT-4-Construction
158	110	00000	Accounts Receivable EHT-1-General
158	115	00000	Accounts Receivable EHT-2-General
158	120	00000	Accounts Receivable-BPDB
158	125	00000	Accounts Receivable-PPDC
158	130	00000	Accounts Receivable-DESA
158	135	00000	Accounts Receivable-REB/ All PBS



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
158	140	00000	Accounts Receivable-SBU
158	145	00000	Accounts Receivable-RC-DC
158	150	00000	Accounts Receivable-PGCB
158	155	00000	Accounts Receivable-APSCCL
158	160	00000	Accounts Receivable-WZPDCL
158	165	00000	Accounts Receivable-DESCO
158	170	00000	Accounts Receivable-NESCO
158	175	00000	Accounts Receivable-RPCL
158	300	00000	Accounts Receivable-Others
159	000	00000	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
160	000	00000	ACCOUNTS RECEIVABLES AGAINST GOVERNMENT SUBSIDY
162	000	00000	OTHER RECEIVABLES
162	005	00000	Receivables for Material Supplies
162	010	00000	Receivable for Transmission Charge/Line Rent
162	015	00000	Interest Receivable
162	020	00000	Insurance Claim Receivable
162	025	00000	ADP and Other Loan Receivable
162	030	00000	Receivable from Employee
162	035	00000	Equity Receivable from GOB and Other
162	040	00000	Receivable for Service Charge and Other
162	045	00000	Receivable for DSL
162	050	00000	Accounts Receivable-Government Duty
162	055	00000	Claim Receivable From WDB for Expenditure Against Engineering Academy Kaptai
162	060	00000	Pre-transfer Claims Receivable from Government
162	065	00000	Accrued Interest on Bank Deposits
162	070	00000	Interest receivable on Term Deposit
162	075	00000	Accrued Interest on GPF/CPF Investment
162	080	00000	Interest receivable on Land Purchase Loan
162	085	00000	Interest receivable on House Building Loan
162	090	00000	Interest receivable on Flat Purchase Loan
162	095	00000	Interest receivable on Car Purchase Loan
162	100	00000	Interest receivable on Motor Cycle Loan
162	105	00000	Interest receivable on Repair and Maintenance Loan
162	110	00000	Interest receivable on Others Loan
162	115	00000	Dividend Receivable
162	120	00000	Rebate Receivable
162	300	00000	Other Receivable



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
163	000	00000	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT
164	000	00000	ADVANCE TO CONTRACTORS AND SUPPLIERS
165	000	00000	ADVANCES TO FUEL SUPPLIERS
166	000	00000	ADVANCE TO EMPLOYEES /RECOVERABLES
166	005	00000	Advance Against Purchase
166	010	00000	Advance Against Expenses
166	015	00000	Advance Against TA/DA
166	020	00000	Advance against Salary
166	025	00000	Advance against House Rent
166	030	00000	Advance against Training
166	035	00000	Temporary Advance-Officer
166	040	00000	Temporary Advance-Staff
166	045	00000	Recoverable from Employees
166	050	00000	Suspense Account/Others
168	000	00000	LOAN TO EMPLOYEES
168	005	00000	Land Purchase Loan (Cash)
168	010	00000	Land Purchase Loan (Non- cash)
168	015	00000	House Building Loan (Cash)
168	020	00000	House Building Loan (Non-cash)
168	025	00000	Flat purchase loan-officer
168	030	00000	Flat purchase loan-staff
168	035	00000	Computer purchase loan
168	040	00000	Car Purchase loan
168	045	00000	Motor Cycle Loan (Cash)
168	050	00000	Motor Cycle Loan (Non- cash)
168	055	00000	Repair and Maintenance of House Loan (Cash)
168	060	00000	Repair and Maintenance of House Loan (Non- Cash)
168	065	00000	GPF Advance to Officers (Cash)
168	070	00000	GPF Advance to Officers (Non- cash)
168	075	00000	GPF Advance to Staff (Cash)
168	080	00000	GPF Advance to Staff (Non- cash)



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
168	085	00000	CPF Advance to Officers (Cash)
168	090	00000	CPF Advance to Officers (Non- cash)
168	095	00000	CPF Advance to Staff (Cash)
168	100	00000	CPF Advance to Staff (Non- cash)
168	105	00000	Non-interest-Bearing Advance to Officers (Cash)
168	110	00000	Non-interest-Bearing Advance to Officers (Non- cash)
168	115	00000	Non-interest-Bearing Advance to Staff (Cash)
168	120	00000	Non-interest-Bearing Advance to Staff (Non- Cash)
168	300	00000	Other Advances to Employees
170	000	00000	DEPOSITS
170	005	00000	Deposit with Grameen Phone
170	010	00000	Deposit with Grameen Cyber Net Ltd.
170	015	00000	Deposit with Gulshan Service Station
170	020	00000	Deposit with BRTA
170	025	00000	Security Deposit for Telephone Connection
170	030	00000	Deposit with Filling/CNG Station
170	035	00000	Security deposit for Water Connection
170	040	00000	Deposit with CDBL
170	045	00000	Security Deposit for Gas Connection
170	050	00000	Deposit on Letter of Credit
170	055	00000	Customs Deposit
170	300	00000	Other Deposit
172	000	00000	PREPAYMENTS
172	005	00000	Prepaid Insurance
172	010	00000	Prepaid Rent
172	015	00000	Tax Deducted at Source
172	020	00000	Advance Payment of Income Tax
172	025	00000	Advance Payment of VAT
172	030	00000	Employee Income Tax Advance Payment
172	300	00000	Other Prepaid Expenses
174	000	00000	FUEL STOCK
175	000	00000	FUEL STOCK EXPENSE UNDRSITIBUTED
176	000	00000	RESIDUALS



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
178	000	00000	STORES AND SPARES/MATERIALS AND SUPPLIES INVENTORIES
178	005	00000	Stores and Spare Purchase- Local
178	010	00000	Stores and Spare Purchase- Foreign
178	015	00000	Stores and Spare Purchase- Received from other stores
178	020	00000	Inventory of Stores
179	000	00000	MATERIALS AND SUPPLIES-MARCHANDISE
180	000	00000	CONSTRUCTION STORES
181	000	00000	MATERIALS AND SUPPLIES-OTHERS
182	000	00000	STORE EXPENSE UNDRISTRIBUTED
183	000	00000	STOCK OF P.C. POLE
184	000	00000	GOODS IN TRANSIT
188	000	00000	ACCOUNT CURRENT WITH CORPORATIONS
190	000	00000	MISCELLANEOUS CURRENT AND ACCRUED ASSETS

D. DEFERRED DEBITS

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
191	000	00000	P.C. POLE MANUFACTURING ACCOUNTING
192	000	00000	EXTRAORDINARY PROPERTY LOSSES
193	000	00000	UNRECOVERABLE PLANT AND REGULATORY STUDY COST
194	000	00000	OTHER REGULATORY ASSETS
195	000	00000	PRELIMINARY SURVEY AND INVESTIGATION CHARGES
196	000	00000	TEMPORARY FACILITIES
197	000	00000	RESEARCH, DEVELOPMENT AND DEMONSTRATION CHARGES
199	000	00000	MISCELLANEOUS DEFERRED DEBITS



Bangladesh Energy Regulatory Commission

2. EQUITY AND LIABILITIES

A. CAPITAL AND RESERVE

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
201	000	00000	SHARE CAPITAL
201	005	00000	Ordinary Share Issued
201	010	00000	Ordinary Share Subscribed
201	015	00000	Ordinary Share Liability for Conversion
201	020	00000	Preference Share Issued
201	025	00000	Preference Share Subscribed
201	030	00000	Preference Share Liability for Conversion
202	000	00000	SHARE MONEY DEPOSITED
203	000	00000	PREMIUM ON CAPITAL STOCK
204	000	00000	DISCOUNTS ON CAPITAL STOCK
205	000	00000	EQUITY FROM GOVERNMENT
206	000	00000	MEMBERSHIP ISSUED
208	000	00000	MEMBERSHIP SUBSCRIBED BUT NOT ISSUED
210	000	00000	RETAINED EARNINGS OR MARGINS
211	000	00000	DEPOSIT WORK FUND OR DONATED CAPITAL
212	000	00000	CAPITAL GAIN OR LOSS
213	000	00000	APPRAISAL SURPLUS OR REVALUATION RESERVE
215	000	00000	GRANT
215	005	00000	Grant from Foreign Government and Agencies
215	010	00000	Grant from Local Government and Agencies
215	015	00000	Grant Received Against Purchase of Electricity
216	000	00000	LIQUIDITY DAMAGE RESERVE
218	000	00000	ASSETS INSURANCE FUND
220	000	00000	ACCUMULATED OTHER COMPREHENSIVE INCOME OR MARGINS



Bangladesh Energy Regulatory Commission

B. LONG-TERM DEBT

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
222	000	00000	BONDS
224	000	00000	DEBENTURES
226	000	00000	LOAN FROM ASSOCIATED COMPANIES
228	000	00000	LOAN FROM OTHER COMPANIES OR ORGANIZATION
230	000	00000	LONG-TERM DEBT-LOCAL
232	000	00000	LONG-TERM DEBT-FOREIGN
233	000	00000	OTHER LONG-TERM DEBT

C. OTHER NON-CURRENT LIABILITIES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
236	000	00000	CONSUMER SECURITY DEPOSITS
236	005	00000	Consumer Security Deposit-LT-A: Domestic
236	010	00000	Consumer Security Deposit-LT-B-Irrigation Pump Used for Agriculture
236	015	00000	Consumer Security Deposit-LT-C-Small Industry
236	020	00000	Consumer Security Deposit-LT-C2-Construction
236	025	00000	Consumer Security Deposit-LT-D1-Educational, Religious and Charitable Institution.
236	030	00000	Sales-LT-D2-Street Light and Water Pump
236	035	00000	Sales-LT-D3-Battery Charging Station
236	040	00000	Consumer Security Deposit-LT-E-Commercial/Office
236	045	00000	Consumer Security Deposit-MT1-Domestic
236	050	00000	Consumer Security Deposit-MT2-Commercial and Office
236	055	00000	Consumer Security Deposit-MT3-Industry
236	060	00000	Consumer Security Deposit-MT4-Construction
236	065	00000	Consumer Security Deposit-MT5-General
236	070	00000	Consumer Security Deposit-MT6-Temporary
236	075	00000	Consumer Security Deposit-MT7-Battery Charging Station



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
236	080	00000	Consumer Security Deposit-MT8-Irrigation/Pump Used for Agriculture
236	085	00000	Consumer Security Deposit-HT1-General
236	090	00000	Consumer Security Deposit-HT2-Commercial and Office
236	095	00000	Consumer Security Deposit-LT T-Temporary
236	100	00000	Consumer Security Deposit-HT3-Industry
236	105	00000	Consumer Security Deposit-HT4-Construction
236	110	00000	Consumer Security Deposit-EHT1-General
236	115	00000	Consumer Security Deposit-EHT2-General
240	000	00000	BUDGETARY SUPPORT FROM GOVERNMENT AS LOAN
241	000	00000	LOAN FROM POWER SECTOR DEVELOPMENT FUND (PSDF)
242	000	00000	PROVISION FOR DEFFERED TAX
243	000	00000	EMPLOYEE GENERAL PROVIDEND FUND
244	000	00000	EMPLOYEE CONTRIBUTORY PROVIDEND FUND
245	000	00000	PROVISION FOR GRATUITY
246	000	00000	EMPLOYEE PENSION FUND
247	000	00000	EMPLOYEE GROUP INSURANCE FUND
248	000	00000	EMPLOYEE WORKMEN COMPENSATION FUND
249	000	00000	EMPLOYEE BENEVOLENT FUND
250	000	00000	GENERAL RESERVE FUND
251	000	00000	ACCUMULATED PROVISION FOR PROPERTY INSURANCE
252	000	000000	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES
255	000	00000	OTHER NON-CURRENT LIABILITIES

(Handwritten signatures and initials)



Bangladesh Energy Regulatory Commission

D. CURRENT AND ACCRUED LIABILITIES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
260	000	00000	ACCOUNTS PAYABLE
262	000	00000	PAYABLE TO ASSOCIATED COMPANIES
263	000	00000	PAYABLE TO POWER SECTOR DEVELOPMENT FUND (PSDF)
264	000	00000	PROVISION FOR INCOME TAX/TAXES
266	000	00000	INTEREST ACCRUED ON LOAN
268	000	00000	DIVIDEND PAYABLE/DECLARED
270	000	00000	PAYABLE TO EMPLOYEE
272	000	00000	CURRENT PORTION OF LONG TERM LOAN/MATURED LONG-TERM DEBT
272	005	00000	Local/Government Loan
272	010	00000	Foreign Loan
274	000	00000	MATURED INTEREST/INTEREST PAYABLE
276	000	00000	DEBT SERVICE LIABILITIES
276	005	00000	Debt Service Liabilities for Local/Government Loan-Principal
276	010	00000	Debt Service Liabilities for Local/Government Loan-Interest
276	015	00000	Debt Service Liabilities for Foreign Loan-Principal
276	020	00000	Debt Service Liabilities for Foreign Loan-Interest
276	025	00000	Debt Service Liabilities for PSDF Loan-Principal
276	030	00000	Debt Service Liabilities for PSDF Loan-Interest
278	000	00000	INTEREST ON BUDGETARY SUPPORT FROM GOVERNMENT
280	000	00000	TAX COLLECTION PAYABLE
282	000	00000	WITHHOLDING LIABILITIES
282	005	00000	Withholding Income Tax
282	010	00000	Withholding VAT
282	015	00000	Withholding Government Duty
282	020	00000	Withholding Utility Charges
282	300	00000	Other Withholding Liabilities



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
287	000	00000	SECURITY DEPOSITS-CONTRACTORS AND SUPPLIER
287	005	00005	Security Deposits-Contractors
287	010	00010	Security Deposits-Supplier
288	000	00000	OTHER CURRENT AND ACCRUED LIABILITIES
288	005	00000	SHORT TERM LOAN
288	010	00000	PROVISIONS FOR WORKERS' PROFIT PARTICIPATION FUND (WPPF)
288	015	00000	LIABILITIES FOR EXPENSES
288	015	005	Utility charger payable
288	015	010	Audit fee payable
288	015	015	Employees Contribution to GPF
288	015	020	Employees Contribution to CPF
288	015	025	Company's Contribution to CPF
288	015	030	CPF Advance from Employee
288	015	035	Payable for CPF
288	015	040	Payable for GPF
288	015	045	Payable for Employee Welfare Fund
288	015	050	Payable for Employee Benevolent Fund
288	015	055	Payable for Employee Honorarium Fund
288	015	060	Payable for Meter Readers Service Benefit
288	015	065	Accrued Salaries and Allowances
288	015	070	Accrued Expenses-Others
288	015	075	Employees Other Salary Deduction
288	015	080	Payable for BERC System Operation License Fee
288	015	085	Payable to Telephone Shilpa Sangstha
288	015	090	Liability to Employees
288	015	095	Liability for group insurance
288	015	100	Liability to Other Creditors/Outsiders
288	015	300	Miscellaneous Expenses Payable



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
288	020	00000	LIABILITIES FOR OTHER FINANCES/OTHER CURRENT LIABILITIES
288	020	005	Contractor Earnest/Security/Retention Money
288	020	010	Deposit Work
288	020	015	Account Current With Corporation
288	020	020	Interest payable to unclaimed dividend
288	020	025	Advance Rent Receipt
288	020	030	Revenue Sharing Payable-BTRC
288	020	035	Advance Receipt of Provident Fund Contribution-Lien
288	020	040	Fraction Bonus Share Sales Proceed Payable
288	020	045	Liabilities For Unsettled Audit Objection
288	020	050	Liabilities For Unsettled Liquidity Damage
288	020	055	Prime Minister Relief Fund
288	020	060	Union Subscription
288	020	065	VAT Collection from Consumer Electricity Bills
288	020	070	VAT Collection from Supplier
288	020	075	Income Tax Deducted from Contractors, Suppliers and Others
288	020	080	Uncollected VAT On Consumer Bill
288	020	085	Uncollected Govt. Duty
288	020	090	VAT On Application Fee
288	020	095	VAT On Meter Rent
288	020	100	Employees Security Deposit
288	020	105	House Building Loans-Other PBSs
288	020	110	Interest Payable to BREB
288	020	115	Liability for Revenue Stamps
288	020	120	Liability for Material Supply
288	020	125	Liability for Meter Rent Collection
288	020	130	Insurance Claim Payable
288	025	00000	UNPAID/UNCLAIMED DIVIDEND
288	030	00000	ADVANCE PAYMENT RECEIVE AGAINST BULK ENERGY SALE
288	035	00000	ADVANCE PAYMENT RECEIVE AGAINST BULK ENERGY SALE
288	040	00000	ADVANCE PAYMENT RECEIVE AGAINST ENERGY TRANSMISSION
288	300	00000	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

E. DEFFERD CREDIT

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
290	000	00000	OTHER SECURITY ADVANCES AND DEPOSITS
292	000	00000	CONSUMER ADVANCES FOR CONSTRUCTION
294	000	00000	ADVANCES FOR RE-HABILITATION/RE-CONSTRUCTION
296	000	00000	OTHER REGULATORY LIABILITIES
298	000	00000	OTHER DEFERRED CREDITS



Bangladesh Energy Regulatory Commission

PART-III
REVENUES CHART OF ACCOUNTS
1. SALE OF ENERGY AND OPERATING REVENUES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
400	000	00000	REVENUE FROM RETAIL SALE OF ENERGY
400	005	00000	ENERGY CHARGE
400	005	00005	Energy Charge for LT-A: Domestic
400	005	00010	Energy Charge for LT-B: Irrigation/Pump used in Agriculture
400	005	00015	Energy Charge for LT-C 1: Small Industry
400	005	00020	Energy Charge for LT-C 2: Construction
400	005	00025	Energy Charge for LT-D 1: Educational, Religious and Charitable Institution and Hospital
400	005	00030	Energy Charge for LT-D 2: Street Light and Water Pump
400	005	00035	Energy Charge for LT-D 3: Battery Charging Station
400	005	00040	Energy Charge for LT-E: Commercial and Offices
400	005	00045	Energy Charge for LT-T: Temporary
400	005	00050	Energy Charge for MT-1: Domestic
400	005	00055	Energy Charge for MT-2: Commercial and Offices
400	005	00060	Energy Charge for MT-3: Industry
400	005	00065	Energy Charge for MT-4: Construction
400	005	00070	Energy Charge for MT-5: General
400	005	00075	Energy Charge for MT-6: Temporary
400	005	00080	Energy Charge for MT-7-Battery Charging Station
400	005	00085	Energy Charge for MT-8-Irrigation/Pump Used in Agriculture
400	005	00090	Energy Charge for HT-1: General
400	005	00095	Energy Charge for HT-2: Commercial and Offices
400	005	00100	Energy Charge for HT-3: Industry
400	005	00105	Energy Charge for HT-4: Construction
400	005	00110	Energy Charge for EHT-1: General
400	005	00115	Energy Charge for EHT-2: General



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
400	010	00000	DEMAND CHARGE
400	010	00005	Demand Charge for LT-A: Domestic
400	010	00010	Demand Charge for LT-B: Irrigation/Pump used in Agriculture
400	010	00015	Demand Charge for LT-C 1: Small Industry
400	010	00020	Demand Charge for LT-C 2: Construction
400	010	00025	Demand Charge for LT-D 1: Educational, Religious and Charitable Institution and Hospital
400	010	00030	Demand Charge for LT-D 2: Street Light and Water Pump
400	010	00035	Demand Charge for LT-D 3: Battery Charging Station
400	010	00040	Demand Charge for LT-E: Commercial and Offices
400	010	00045	Demand Charge for LT-T: Temporary
400	010	00050	Demand Charge for MT-1: Domestic
400	010	00055	Demand Charge for MT-2: Commercial and Offices
400	010	00060	Demand Charge for MT-3: Industry
400	010	00065	Demand Charge for MT-4: Construction
400	010	00070	Demand Charge for MT-5: General
400	010	00075	Demand Charge for MT-6: Temporary
400	010	00080	Demand Charge for MT-7-Battery Charging Station
400	010	00085	Demand Charge for MT-8-Irrigation/Pump Used in Agriculture
400	010	00090	Demand Charge for HT-1: General
400	010	00095	Demand Charge for HT-2: Commercial and Offices
400	010	00100	Demand Charge for HT-3: Industry
400	010	00105	Demand Charge for HT-4: Construction
400	010	00110	Demand Charge for EHT-1: General
400	010	00115	Demand Charge for EHT-2: General
400	015	00000	POWER FACTOR SURCHARGE
400	015	00005	Power Factor Surcharge for LT-A: Domestic
400	015	00010	Power Factor Surcharge for LT-B: Irrigation/Pump used in Agriculture
400	015	00015	Power Factor Surcharge for LT-C 1: Small Industry
400	015	00020	Power Factor Surcharge for LT-C 2: Construction
400	015	00025	Power Factor Surcharge for LT-D 1: Educational, Religious and Charitable Institution and Hospital



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
400	015	00030	Power Factor Surcharge for LT-D 2: Street Light and Water Pump
400	015	00035	Power Factor Surcharge for LT-D 3: Battery Charging Station
400	015	00040	Power Factor Surcharge for LT-E: Commercial and Offices
400	015	00045	Power Factor Surcharge for LT-T: Temporary
400	015	00050	Power Factor Surcharge for MT-1: Domestic
400	015	00055	Power Factor Surcharge for MT-2: Commercial and Offices
400	015	00060	Power Factor Surcharge for MT-3: Industry
400	015	00065	Power Factor Surcharge for MT-4: Construction
400	015	00070	Power Factor Surcharge for MT-5: General
400	015	00075	Power Factor Surcharge for MT-6: Temporary
400	015	00080	Power Factor Surcharge for MT-7-Battery Charging Station
400	015	00085	Power Factor Surcharge for MT-8-Irrigation/Pump Used in Agriculture
400	015	00090	Power Factor Surcharge for HT-1: General
400	015	00095	Power Factor Surcharge for HT-2: Commercial and Offices
400	015	00100	Power Factor Surcharge for HT-3: Industry
400	015	00105	Power Factor Surcharge for HT-4: Construction
400	015	00110	Power Factor Surcharge for EHT-1: General
400	015	00115	Power Factor Surcharge for EHT-2: General
450	000	00000	REVENUE FROM TRANSMISSION CHARGE
450	005	00000	Transmission Charge from BPDB
450	010	00000	Transmission Charge from BREB/PBSs
450	015	00000	Transmission Charge from DPDC
450	020	00000	Transmission Charge from DESCO
450	025	00000	Transmission Charge from WZPDCL
450	030	00000	Transmission Charge from NESCO
450	100	00000	Transmission Charge from Other



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
455	000	00000	REVENUE FROM BULK SALE OF ENERGY
455	005	00000	Bulk Sales to BPDB Distribution
455	010	00000	Bulk Sales to BREB/PBSs
455	015	00000	Bulk Sales to DPDC
455	020	00000	Bulk Sales to DESCO
455	025	00000	Bulk Sales to WZPDCO
455	030	00000	Bulk Sales to NESCO
455	100	00000	Bulk Sales to Others
460	000	00000	REVENUE FROM POWER FACTOR SURCHARGE FOR BULK ENERGY SALES
460	005	00000	Power Factor Surcharge from BPDB
460	010	00000	Power Factor Surcharge from BREB/PBSs
460	015	00000	Power Factor Surcharge from DPDC
460	020	00000	Power Factor Surcharge from DESCO
460	025	00000	Power Factor Surcharge from WZPDC
460	030	00000	Power Factor Surcharge from NESCO
460	100	00000	Power Factor Surcharge from Other
465	000	00000	SUBSIDIES FROM GOVERNMENT
470	000	00000	OTHER OPERATING REVENUES
470	005	00000	Application Fee
470	010	00000	Disconnection and Reconnection Fees
470	015	00000	Meter Rent
470	020	00000	Meter Inspection and Testing Fee
470	025	00000	Transformer Rent
470	030	00000	Transformer Oil Testing Fee
470	035	00000	Meter Installation Fee
470	040	00000	Consumer Premises Inspection Fee
470	045	00000	Preliminary Study Fee
470	050	00000	Distribution Transformer Sales
470	055	00000	Cost of Materials Realized
470	060	00000	Optical Fiber Charge
470	065	00000	Rent from Electric Property
470	070	00000	Sale of Connection Equipment to Consumer
470	075	00000	Supervision Charge for Depository Work



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
470	080	00000	Load Reservation Fee
470	085	00000	Income from Depository Work
470	090	00000	Load Reservation Fee
470	300	00000	Miscellaneous Operating Revenues
475	000	00000	REVENUES FROM LATE PAYMENT SURCHARGE
475	005	00000	Late Payment Surcharge for LT-A: Domestic
475	010	00000	Late Payment Surcharge for LT-B: Irrigation/Pump used in Agriculture
475	015	00000	Late Payment Surcharge for LT-C 1: Small Industry
475	020	00000	Late Payment Surcharge for LT-C 2: Construction
475	025	00000	Late Payment Surcharge for LT-D 1: Educational, Religious and Charitable Institution and Hospital
475	030	00000	Late Payment Surcharge for LT-D 2: Street Light and Water Pump
475	035	00000	Late Payment Surcharge for LT-D 3: Battery Charging Station
475	040	00000	Late Payment Surcharge for LT-E: Commercial and Offices
475	045	00000	Late Payment for LT-T: Temporary
475	050	00000	Late Payment Surcharge for MT-1: Domestic
475	055	00000	Late Payment Surcharge for MT-2: Commercial and Offices
475	060	00000	Late Payment Surcharge for MT-3: Industry
475	065	00000	Late Payment Surcharge for MT-4: Construction
475	070	00000	Late Payment Surcharge for MT-5: General
475	075	00000	Late Payment Surcharge for MT-6: Temporary
475	080	00000	Late Payment Surcharge for MT-7-Battery Charging Station
475	085	00000	Late Payment Surcharge for MT-8-Irrigation/Pump Used in Agriculture
475	090	00000	Late Payment Surcharge for HT-1: General
475	095	00000	Late Payment Surcharge for HT-2: Commercial and Offices
475	100	00000	Late Payment Surcharge for HT-3: Industry
475	105	00000	Late Payment Surcharge for HT-4: Construction
475	110	00000	Late Payment Surcharge for EHT-1: General
475	115	00000	Late Payment Surcharge for EHT-2: General
475	200	00000	Late Payment Surcharge for Sale to BPBD Distribution
475	205	00000	Late Payment Surcharge for Sale to BREB/PBSs
475	210	00000	Late Payment Surcharge for Sale to DPDC



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
475	215	00000	Late Payment Surcharge for Sale to DESCO
475	220	00000	Late Payment Surcharge for Sale to WZPDCL
475	225	00000	Late Payment Surcharge for Sale to NESCO
475	300	00000	Late Payment Surcharge for Sale to Others
480	000	00000	SALES FOR RESALE

2. NON-OPERATING REVENUES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
490	000	00000	NON-OPERATING REVENUES
490	005	00000	INTEREST INCOME
490	005	00005	Interest on Term Deposit
490	005	00010	Interest on (CD/STD/SND) Account
490	005	00015	Interest on Consumer Security Deposit
490	005	00020	Interest on Other Investment
490	005	00025	Interest on Securities
490	005	00030	Interest on Land Purchase Loan
490	005	00035	Interest on House Building Loan
490	005	00040	Interest on Flat Purchase loan
490	005	00045	Interest on Car Purchase Loan
490	005	00050	Interest on Motor Cycle Loan
490	005	00055	Interest on Computer Loan
490	005	00060	Interest on Loan to Other Company/Utility
490	005	00065	Interest on Repair & Maintenance of House Loan
490	005	00070	Interest on Temporary Advance
490	005	00075	Interest on Other Interest-Bearing Assets
490	005	00300	Other Interest Income



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
490	010	00000	DIVIDEND INCOME
490	010	00005	Dividend Received from DPDC
490	010	00010	Dividend Received from PGCB
490	010	00015	Dividend Received from DESCO
490	010	00020	Dividend Received from WZPDCCO
490	010	00025	Dividend Received from NESCO
490	010	00030	Dividend Received from APSCL
490	010	00035	Dividend Received from EGCB
490	010	00040	Dividend Received from NWPGL
490	010	00045	Dividend Received from BPDB-RPCL
490	010	00050	Dividend Received from RPCL
490	010	00300	Dividend Received from Other Company
490	015	00300	GAIN ON SALE OF SHARE
490	020	00000	OTHER NON-OPERATING REVENUES
490	020	00005	Penalty for Unauthorized Connection
490	020	00010	Liquidity Damage Received
490	020	00015	Sale of Tender Documents/Forms
490	020	00020	House Rent Recovery
490	020	00025	Transport Charges/Rent
490	020	00030	Sale of Scrap Materials
490	020	00035	Rental Income
490	020	00040	Penalty from Contractor/Supplier
490	020	00045	Salary Deduction for Penalty
490	020	00050	Income for Deposit Work Service
490	020	00055	Income from Medical Centre
490	020	00060	Income from Guest House
490	020	00065	Revenue from Training/Consultancy
490	020	00070	Service Charge
490	020	00075	Income from Recruitment



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
490	020	00080	Dormitory Charges
490	020	00085	Income from Cargo Transfer
490	020	00090	Income from Workshop Service
490	020	00095	Notice Pay against Resignation
490	020	00100	Rebate on Govt. Electricity Duty
490	020	00105	Gain on Sale of Fixed Assets
490	020	00110	Income from Leasing Land, Building, Ponds etc.
490	020	00115	Sale of Trees
490	020	00120	Deduction for Excess Use of Vehicle/Telephone
490	020	00125	Income from Sale of P.C. Pole
490	020	00130	Water Charge Recovery from Salary
490	020	00135	Subsidy against PPA
490	020	00140	Income on Maturity of Life Insurance Policy
490	020	00145	Commission on Air Ticket
490	020	00150	Donation-Govt./Others
490	020	00155	Admission Fees
490	020	00160	Monthly Tuition Fees
490	020	00165	Examination Fees
490	020	00170	Library fees
490	020	00175	Registration Fees
490	020	00180	Secondary Pass Exam Fees
490	020	00185	ZRS Income
490	020	00190	Donation Receipt
490	020	00195	Sale of Old Newspaper
490	020	00200	Revenues from Non-Utility Operations
490	020	00300	Miscellaneous Non-Operating Income
495	000	00000	OTHER COMPREHENSIVE INCOME



Bangladesh Energy Regulatory Commission

PART-IV
EXPENSES CHART OF ACCOUNTS
1. FUEL AND ENERGY COST INCLUDING WHEELING CHARGE
A. ELECTRICITY GENERATION AND PURCHASE COST

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
602	000	00000	FUEL USED FOR ELECTRICITY GENERATION
602	005	00000	Coal Used for Electricity Generation
602	010	00000	Natural Gas Used for Electricity Generation
602	015	00000	Furnace Oil Used for Electricity Generation
602	020	00000	Diesel Used for Electricity Generation
602	025	00000	LNG Used for Electricity Generation
604	000	00000	ELECTRICITY PURCHASE FROM PUBLIC PLANT
606	000	00000	ELECTRICITY PURCHASE FROM JOINT VENTURE
608	000	00000	ELECTRICITY PURCHASE FROM IPP
610	000	00000	ELECTRICITY PURCHASE FROM RENTAL POWER PLANT
612	000	00000	ELECTRICITY PURCHASE FROM SBU
614	000	00000	ELECTRICITY PURCHASE FROM OTHER POWER PLANT
616	000	00000	ELECTRICITY PURCHASE FROM ABROAD

A. PURCHASED POWER COST

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
630	000	00000	COST OF BULK PURCHASED POWER
630	005	00000	Power Purchase from BPDB
630	005	00005	230 KV
630	005	00010	132 KV
630	005	00015	33 KV
630	010	00000	Power Purchase from IPP



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
630	015	00000	Power Purchase from COPP
630	020	00000	Power Purchase from CPP
630	025	00000	Power Purchase from SPP
630	030	00000	Power Purchase from Solar
630	035	00000	Power Purchase from Other Renewable Energy
630	040	00000	Power Purchase from Others Generators
635	000	00000	COST OF TRANSMISSION OR WHEELING CHARGES
635	005	00000	230 KV
635	010	00000	132 KV
635	015	00000	33 KV
640	000	00000	COST OF POWER FACTOR SURCHARGE
640	005	00000	230 KV
640	010	00000	132 KV
640	015	00000	33 KV

2. OPERATING EXPENSES CHART OF ACCOUNTS

A. PERSONNEL EXPENSES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
650	000	00000	PERSONNEL EXPENSES-GENERATION
650	005	00000	Basic Pay
650	005	00005	Basic Pay-Officers
650	005	00010	Basic Pay-Staff
650	010	00000	Technical Pay
650	010	00005	Technical Pay-Officer
650	010	00010	Technical Pay-Staff
650	015	00000	Personal Pay
650	015	00005	Personal Pay-Officer
650	015	00010	Personal Pay-Staff



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
650	020	00000	Special Pay
650	020	00005	Special Pay-Officer
650	020	00010	Special Pay-Staff
650	025	00000	Additional Pay/Charge Allowance
650	025	00005	Additional Pay/Charge Allowance-Officer
650	025	00010	Additional Pay/Charge Allowance-Staff
650	030	00000	House Rent Allowances
650	030	00005	House Rent Allowances-Officer
650	030	00010	House Rent Allowances-Staff
650	035	00000	Medical Allowances
650	035	00005	Medical Allowances-Officer
650	035	00010	Medical Allowances-Staff
650	040	00000	Washing Allowances
650	040	00005	Washing Allowances-Officer
650	040	00010	Washing Allowances-Staff
650	045	00005	Conveyance Allowances
650	045	00010	Conveyance Allowances-Officer
650	045	00001	Conveyance Allowances-Staff
650	050	00000	Shift Duty Allowance
650	050	00005	Shift Duty Allowance-Officer
650	050	00010	Shift Duty Allowance-Staff
650	055	00000	Compensatory Allowances
650	055	00005	Compensatory Allowances-Officer
650	055	00010	Compensatory Allowances-Staff
650	060	00000	Entertainment Allowances
650	060	00005	Entertainment Allowances-Officer
650	060	00010	Entertainment Allowances-Staff
650	065	00000	Rest and Recreation Allowances
650	065	00005	Rest and Recreation Allowances-Officer
650	065	00010	Rest and Recreation Allowances-Staff
650	070	00000	Dearness Allowances
650	070	00005	Dearness Allowances-Officer
650	070	00010	Dearness Allowances-Staff



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
650	075	00000	Bangla Nobobarsha Allowance
650	075	00005	Bangla Nobobarsha Allowance-Officer
650	075	00010	Bangla Nobobarsha Allowance-Staff
650	080	00000	Leave Encashment
650	080	00005	Leave Encashment-Officer
650	080	00010	Leave Encashment-Staff
650	085	00000	Overtime Allowances (Single rate)
650	085	00000	Overtime Allowances (Double rate)
650	090	00000	Education Allowance
650	090	00005	Education Allowance-Officer
650	090	00010	Education Allowance-Staff
650	095	00000	Tiffin Allowance
650	095	00005	Tiffin Allowance-Officer
650	095	00010	Tiffin Allowance-Staff
650	100	00000	Festival Bonus
650	100	00005	Festival Bonus for Officer
650	100	00010	Festival Bonus for Staff
650	105	00000	Incentive Bonus
650	105	00005	Incentive Bonus-Officer
650	105	00010	Incentive Bonus-Staff
650	110	00000	Electricity Rebate
650	110	00005	Electricity Rebate-Officer
650	110	00010	Electricity Rebate-Staff
650	115	00000	Deputation Allowance
650	115	00005	Deputation Allowance-Officer
650	115	00010	Deputation Allowance-Staff
650	120	00000	Termination Pay
650	125	00000	Uniforms and Liveries
650	130	00000	Workman Compensation
650	135	00000	Gratuity
650	140	00000	Income Tax of Officers and Staff
650	145	00000	Employees Other Benefits and Welfare Expenses
650	150	00000	Company's / Board's Contribution to CPF
650	155	00000	Board's Contribution to Pension Fund



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
650	160	00000	Leave encashment on Retirement
650	165	00000	Leave Salary and Pension Contribution for Govt. Transferred Employees
650	170	00000	Honorarium
650	170	00005	Honorarium-Officer
650	170	00010	Honorarium-Staff
650	175	00000	Commercial/Customer Support Service
650	180	00000	Wages for Hired Labour
650	185	00000	Interest on GPF and CPF
650	185	00005	Interest on GPF
650	185	00010	Interest on CPF
650	190	00000	Group Insurance Premium
650	190	00005	Group Insurance Premium-Officer
650	190	00010	Group Insurance Premium-Staff
650	195	00000	Entertainment Allowance
650	200	00000	Medical Reimbursement
650	210	00000	Honorarium-Punishment/Reward Scheme
650	215	00000	Sweeper Allowance
650	220	00000	Contract Out Commercial Operation Activities
650	225	00000	Training Allowance
650	225	00005	Training Allowance-Officer
650	225	00010	Training Allowance-Staff
650	230	00000	Conveyance Expenses
650	230	00005	Conveyance Expenses-Officer
650	230	00010	Conveyance Expenses-Staff
650	235	00000	Servant Allowance
650	240	00000	Residential Electricity Allowance/Expense
650	245	00000	Ex-Gratia
650	245	00005	Ex-Gratia - Officer
650	245	00010	Ex-Gratia - Staff
650	250	00000	Risk Allowance
650	250	00005	Risk Allowance - Officer
650	250	00010	Risk Allowance - Staff
650	255	00000	Emergency Allowance for Duty Station
650	255	00005	Emergency Allowance for Duty Station - Officer
650	255	00010	Emergency Allowance for Duty Station - Staff



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
652	000	00000	PERSONNEL EXPENSES-TRANSMISSION
652	005	00000	Basic Pay
652	005	00005	Basic Pay-Officers
652	005	00010	Basic Pay-Staff
652	010	00000	Technical Pay
652	010	00005	Technical Pay-Officer
652	010	00010	Technical Pay-Staff
652	015	00000	Personal Pay
652	015	00005	Personal Pay-Officer
652	015	00010	Personal Pay-Staff
652	020	00000	Special Pay
652	020	00005	Special Pay-Officer
652	020	00010	Special Pay-Staff
652	025	00000	Additional Pay/Charge Allowance
652	025	00005	Additional Pay/Charge Allowance-Officer
652	025	00010	Additional Pay/Charge Allowance-Staff
652	030	00000	House Rent Allowances
652	030	00005	House Rent Allowances-Officer
652	030	00010	House Rent Allowances-Staff
652	035	00000	Medical Allowances
652	035	00005	Medical Allowances-Officer
652	035	00010	Medical Allowances-Staff
652	040	00000	Washing Allowances
652	040	00005	Washing Allowances- Officer
652	040	00010	Washing Allowances-Staff
652	045	00005	Conveyance Allowances
652	045	00010	Conveyance Allowances-Officer
652	045	00001	Conveyance Allowances-Staff
652	050	00000	Shift Duty Allowance
652	050	00005	Shift Duty Allowance-Officer
652	050	00010	Shift Duty Allowance-Staff
652	055	00000	Compensatory Allowances
652	055	00005	Compensatory Allowances-Officer
652	055	00010	Compensatory Allowances-Staff

(Handwritten signatures and initials)



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
652	060	00000	Entertainment Allowances
652	060	00005	Entertainment Allowances-Officer
652	060	00010	Entertainment Allowances-Staff
652	065	00000	Rest and Recreation Allowances
652	065	00005	Rest and Recreation Allowances-Officer
652	065	00010	Rest and Recreation Allowances-Staff
652	070	00000	Dearness Allowances
652	070	00005	Dearness Allowances-Officer
652	070	00010	Dearness Allowances-Staff
652	075	00000	Bungla Nobobarsha Allowance
652	075	00005	Bangla Nobobarsha Allowance-Officer
652	075	00010	Bungla Nobobarsha Allowance-Staff
652	080	00000	Leave Encashment
652	080	00005	Leave Encashment-Officer
652	080	00010	Leave Encashment-Staff
652	085	00000	Overtime Allowances (Single rate)
652	085	00000	Overtime Allowances (Double rate)
652	090	00000	Education Allowance
652	090	00005	Education Allowance-Officer
652	090	00010	Education Allowance-Staff
652	095	00000	Tiffin Allowance
652	095	00005	Tiffin Allowance-Officer
652	095	00010	Tiffin Allowance-Staff
652	100	00000	Festival Bonus
652	100	00005	Festival Bonus for Officer
652	100	00010	Festival Bonus for Staff
652	105	00000	Incentive Bonus
652	105	00005	Incentive Bonus-Officer
652	105	00010	Incentive Bonus-Staff
652	110	00000	Electricity Rebate
652	110	00005	Electricity Rebate-Officer
652	110	00010	Electricity Rebate-Staff
652	115	00000	Deputation Allowance
652	115	00005	Deputation Allowance-Officer
652	115	00010	Deputation Allowance-Staff

90

Handwritten signatures and initials.



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
652	120	00000	Termination Pay
652	125	00000	Uniforms and Liveries
652	130	00000	Workman Compensation
652	135	00000	Gratuity
652	140	00000	Income Tax of Officers and Staff
652	145	00000	Employees Other Benefits and Welfare Expenses
652	150	00000	Company's / Board's Contribution to CPF
652	155	00000	Board's Contribution to Pension Fund
652	160	00000	Leave encashment on Retirement
652	165	00000	Leave Salary and Pension Contribution for Govt. Transferred Employees
652	170	00000	Honorarium
652	170	00005	Honorarium-Officer
652	170	00010	Honorarium-Staff
652	175	00000	Commercial/Customer Support Service
652	180	00000	Wages for Hired Labour
652	185	00000	Interest on GPF and CPF
652	185	00005	Interest on GPF
652	185	00010	Interest on CPF
652	190	00000	Group Insurance Premium
652	190	00005	Group Insurance Premium-Officer
652	190	00010	Group Insurance Premium-Staff
652	195	00000	Entertainment Allowance
652	200	00000	Medical Reimbursement
652	210	00000	Honorarium-Punishment/Reward Scheme
652	215	00000	Sweeper Allowance
652	220	00000	Contract Out Commercial Operation Activities
652	225	00000	Training Allowance
652	225	00005	Training Allowance-Officer
652	225	00010	Training Allowance-Staff
652	230	00000	Conveyance Expenses
652	230	00005	Conveyance Expenses-Officer
652	230	00010	Conveyance Expenses-Staff



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
652	235	00000	Servant Allowance
652	240	00000	Residential Electricity Allowance/Expense
652	245	00000	Ex-Gratia
652	245	00005	Ex-Gratia - Officer
652	245	00010	Ex-Gratia - Staff
652	250	00000	Risk Allowance - Officer
652	250	00005	Risk Allowance - Officer
652	250	00010	Risk Allowance - Staff
652	255	00000	Emergency Allowance for Duty Station
652	255	00005	Emergency Allowance for Duty Station - Officer
652	255	00010	Emergency Allowance for Duty Station - Staff
654	000	00000	PERSONNEL EXPENSES-DISTRIBUTION
654	005	00000	Basic Pay
654	005	00005	Basic Pay-Officers
654	005	00010	Basic Pay-Staff
654	010	00000	Technical Pay
654	010	00005	Technical Pay-Officer
654	010	00010	Technical Pay-Staff
654	015	00000	Personal Pay
654	015	00005	Personal Pay-Officer
654	015	00010	Personal Pay-Staff
654	020	00000	Special Pay
654	020	00005	Special Pay-Officer
654	020	00010	Special Pay-Staff
654	025	00000	Additional Pay/Charge Allowance
654	025	00005	Additional Pay/Charge Allowance-Officer
654	025	00010	Additional Pay/Charge Allowance-Staff
654	030	00000	House Rent Allowances
654	030	00005	House Rent Allowances-Officer
654	030	00010	House Rent Allowances-Staff
654	035	00000	Medical Allowances
654	035	00005	Medical Allowances-Officer
654	035	00010	Medical Allowances-Staff
654	040	00000	Washing Allowances
654	040	00005	Washing Allowances- Officer
654	040	00010	Washing Allowances-Staff
654	045	00005	Conveyance Allowances
654	045	00010	Conveyance Allowances-Officer
654	045	00001	Conveyance Allowances-Staff



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
654	050	00000	Shift Duty Allowance
654	050	00005	Shift Duty Allowance-Officer
654	050	00010	Shift Duty Allowance-Staff
654	055	00000	Compensatory Allowances
654	055	00005	Compensatory Allowances-Officer
654	055	00010	Compensatory Allowances-Staff
654	060	00000	Entertainment Allowances
654	060	00005	Entertainment Allowances-Officer
654	060	00010	Entertainment Allowances-Staff
654	065	00000	Rest and Recreation Allowances
654	065	00005	Rest and Recreation Allowances-Officer
654	065	00010	Rest and Recreation Allowances-Staff
654	070	00000	Dearness Allowances
654	070	00005	Dearness Allowances-Officer
654	070	00010	Dearness Allowances-Staff
654	075	00000	Bangla Nobobarsha Allowance
654	075	00005	Bangla Nobobarsha Allowance-Officer
654	075	00010	Bangla Nobobarsha Allowance-Staff
654	080	00000	Leave Encashment
654	080	00005	Leave Encashment-Officer
654	080	00010	Leave Encashment-Staff
654	085	00000	Overtime Allowances (Single rate)
654	085	00000	Overtime Allowances (Double rate)
654	090	00000	Education Allowance
654	090	00005	Education Allowance-Officer
654	090	00010	Education Allowance-Staff
654	095	00000	Tiffin Allowance
654	095	00005	Tiffin Allowance-Officer
654	095	00010	Tiffin Allowance-Staff
654	100	00000	Festival Bonus
654	100	00005	Festival Bonus for Officer
654	100	00010	Festival Bonus for Staff
654	105	00000	Incentive Bonus
654	105	00005	Incentive Bonus-Officer
654	105	00010	Incentive Bonus-Staff



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
654	110	00000	Electricity Rebate
654	110	00005	Electricity Rebate-Officer
654	110	00010	Electricity Rebate-Staff
654	115	00000	Deputation Allowance
654	115	00005	Deputation Allowance-Officer
654	115	00010	Deputation Allowance-Staff
654	120	00000	Termination Pay
654	125	00000	Uniforms and Liveries
654	130	00000	Workman Compensation
654	135	00000	Gratuity
654	140	00000	Income Tax of Officers and Staff
654	145	00000	Employees Other Benefits and Welfare Expenses
654	150	00000	Company's / Board's Contribution to CPF
654	155	00000	Board's Contribution to Pension Fund
654	160	00000	Leave encashment on Retirement
654	165	00000	Leave Salary and Pension Contribution for Govt. Transferred Employees
654	170	00000	Honorarium
654	170	00005	Honorarium-Officer
654	170	00010	Honorarium-Staff
654	175	00000	Commercial/Customer Support Service
654	180	00000	Wages for Hired Labour
654	185	00000	Interest on GPF and CPF
654	185	00005	Interest on GPF
654	185	00010	Interest on CPF
654	190	00000	Group Insurance Premium
654	190	00005	Group Insurance Premium-Officer
654	190	00010	Group Insurance Premium-Staff
654	195	00000	Entertainment Allowance
654	200	00000	Medical Reimbursement
654	210	00000	Honorarium-Punishment/Reward Scheme
654	215	00000	Sweeper Allowance
654	220	00000	Contract Out Commercial Operation Activities



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
654	225	00000	Training Allowance
654	225	00005	Training Allowance-Officer
654	225	00010	Training Allowance-Staff
654	230	00000	Conveyance Expenses
654	230	00005	Conveyance Expenses-Officer
654	230	00010	Conveyance Expenses-Staff
654	235	00000	Servant Allowance
654	240	00000	Residential Electricity Allowance/Expense
654	245	00000	Ex-Gratia
654	245	00005	Ex-Gratia - Officer
654	245	00010	Ex-Gratia - Staff
654	250	00000	Risk Allowance - Officer
654	250	00005	Risk Allowance - Officer
654	250	00010	Risk Allowance - Staff
654	255	00000	Emergency Allowance for Duty Station
654	255	00005	Emergency Allowance for Duty Station - Officer
654	255	00010	Emergency Allowance for Duty Station - Staff

B. REPAIR AND MAINTENANCE EXPENSES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
660	000	00000	REPAIR AND MAINTENANCE EXPENSES-GENERATION
660	005	00000	Land and land Rights
660	010	00000	Structures and Improvements
660	015	00000	Boiler Plant Equipment's
660	020	00000	Engine and Engine Driven Generators
660	025	00000	Generator
660	030	00000	Prime Movers
660	035	00000	Accessory Electric Equipment
660	040	00000	Reservoir, Dams and Waterways
660	045	00000	Water Wheels and Turbines
660	050	00000	Road, Rail Road and Bridge
660	055	00000	Fuel Holders, Producers and Accessories



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
660	060	00000	Stores and Spares Used
660	065	00000	Stores and Spares Used-Foreign
660	070	00000	Lubricant used for Generation
660	075	00000	Stores and Spares Used-Received from other stores
660	080	00000	Evacuation Transformer
660	085	00000	Line Transformers/OCR/Regulator
660	090	00000	Solar Equipment
660	095	00000	Wind Tower
660	100	00000	Meters
660	105	00000	Vehicles and Transportation
660	110	00000	Heavy and Other Power Operated Equipment
660	115	00000	Communication Equipment
660	120	00000	Tools, Shop and Garage Equipment
660	125	00000	Laboratory Equipment
660	130	00000	Computer Hardware/ Software/ IT support service
660	135	00000	Fire Fighting Equipment
660	140	00000	Residential Building
660	145	00000	Non-residential Building/Office
660	150	00000	Furniture and Equipment
660	155	00000	Substation Equipment
660	300	00000	Miscellaneous Generation Plant Equipment
662	000	00000	REPAIR AND MAINTENANCE EXPENSES-TRANSMISSION
662	005	00000	Land and land Rights
662	010	00000	Structures and Improvements
662	015	00000	Stores and Spares Used
662	020	00000	Stores and Spares Used-Foreign
662	025	00000	Stores and Spares Used-Received from other stores
662	030	00000	Overhead Station Equipment
662	035	00000	Underground Station Equipment
662	040	00000	Poles, Towers and Fixtures
662	045	00000	Overhead Conductors and Devices
662	050	00000	Underground Conductor and Devices
662	055	00000	SCADA Equipment
662	060	00000	Energy Meters



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
662	065	00000	Vehicles and Transportation
662	070	00000	Heavy and Other Power Operated Equipment
662	075	00000	Communication Equipment
662	080	00000	Tools, Shop and Garage Equipment
662	085	00000	Laboratory Equipment
662	090	00000	Computer Hardware/ Software/ IT support service
662	095	00000	Fire Fighting Equipment
662	100	00000	Residential Building
662	105	00000	Non-residential Building/Office
662	110	00000	Furniture and Equipment
662	115	00000	Substation and Switching Station
662	300	00000	Miscellaneous Transmission Plant Equipment
664	000	00000	REPAIR AND MAINTENANCE EXPENSES-DISTRIBUTION
664	005	00000	Land and land Rights
664	010	00000	Structures and Improvements
664	015	00000	Stores and Spares Used
664	020	00000	Stores and Spares Used-Foreign
664	025	00000	Stores and Spares Used-Received from other stores
664	030	00000	Distribution Support Service
664	035	00000	Overhead Station Equipment
664	040	00000	Underground Station Equipment
664	045	00000	Towers and Fixtures
664	050	00000	Poles and Fixtures
664	055	00000	Overhead Conductors and Devices
664	060	00000	Underground Conductor and Devices
664	065	00000	Line Transformers/OCR/Regulator
664	070	00000	SCADA Equipment



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
664	075	00000	Transformer Manufacturing Plant/Equipment
664	080	00000	Solar Equipment
664	085	00000	Street Lighting and Signaling System
664	090	00000	Meters
664	095	00000	Vehicles and Transportation
664	100	00000	Heavy and Other Power Operated Equipment
664	105	00000	Communication Equipment
664	110	00000	Tools, Shop and Garage Equipment
664	115	00000	Laboratory Equipment
664	120	00000	Computer Hardware/ Software/ IT support service
664	125	00000	Fire Fighting Equipment
664	130	00000	Residential Building
664	135	00000	Non-residential Building/Office
664	140	00000	Furniture and Equipment
664	145	00000	Substation and Switching
664	300	00000	Miscellaneous Distribution Plant Equipment
666	000	00000	REPAIR AND MAINTENANCE EXPENSES-GENERAL
666	005	00000	Land and land Rights
666	010	00000	Structures and Improvements
666	015	00000	Vehicles and Transportation
666	020	00000	Heavy and Other Power Operated Equipment
666	025	00000	Communication Equipment
666	030	00000	Tools, Shop and Garage Equipment
666	035	00000	Laboratory Equipment
666	040	00000	Computer Hardware/ Software/IT support service
666	045	00000	Furniture and Equipment
666	300	00000	Miscellaneous General Plant Equipment



Bangladesh Energy Regulatory Commission

C. GENERAL AND ADMINISTRATIVE EXPENSES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
670	000	00000	GENERAL AND ADMINISTRATIVE EXPENSE-GENERATION
670	005	00000	Petrol, Diesel and Lubricants Used for Transport
670	010	00000	CNG used for vehicle
670	015	00000	Lubricants Used for Other Equipments
670	020	00000	Stationery and Printing
670	025	00000	Office rent
670	030	00000	Office Furnishing/Shifting
670	035	00000	Electricity Expense
670	040	00000	Gas Expenses
670	045	00000	Water and Sewerage Expenses
670	050	00000	Electricity Rebate-Freedom Fighters
670	055	00000	Communication Expenses (Postage, Telephone and Internet etc.)
670	060	00000	Books, Newspaper and Periodicals
670	065	00000	Audit Fees
670	070	00000	Legal Expenses
670	075	00000	Consultants' Expense
670	080	00000	Security Expense
670	085	00000	Medical Expenses
670	085	00000	Medical Expenses - Officer
670	085	00000	Medical Expenses - Staff
670	090	00000	Advertising and Promotion Expenses
670	095	00000	Travelling, DA And Conveyance Expenses
670	100	00000	Bank Charge and Commission
670	105	00000	Representation and Entertainment Expenses (Other Than AGM)
670	110	00000	Honorarium to Committee Members
670	115	00000	Donation and Contribution
670	120	00000	Training and Education Expenses
670	120	00005	Training and Education Expenses - Local
670	120	00010	Training and Education Expenses - Foreign
670	125	00000	Recruitment Expense
670	130	00000	Entertainment Expense
670	135	00000	Washing and Laundry Expense
670	140	00000	Crockeries and Cutleries
670	145	00000	Demurrage and Warfront
670	150	00000	General Insurance for Vehicles and Others
670	155	00000	Insurance Premium for Vehicles and Others
670	160	00000	Wages for Hired Labor



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
670	165	00000	Sanitation and Cleaning Expenses
670	170	00000	Hired of Vehicles
670	175	00000	Hire of Equipment
670	180	00000	Injuries and Damages
670	185	00000	Welfare and Recreation Expenses
670	190	00000	Taxes/Duties other Than Income Tax
670	195	00000	Revenue Stamp Charge for Bill Collection
670	200	00000	License/Listing and Renewal Fees
670	205	00000	Consumer Record/Collection Expense
670	210	00000	Subscription to Chamber/Others
670	215	00000	Loss on Disposal of Fixed Assets
670	220	00000	Loss on Valuation of Stock
670	225	00000	Assets Insurance Expenses
670	230	00000	Gardening/Tree Plantation
670	235	00000	Environment Expenses
670	240	00000	Penalty
670	245	00000	Cost and Freight (C & F), Carrying and Handling Expenses
670	250	00000	Carrying and Transportation
670	255	00000	Inspection, Survey and Testing Expenses
670	260	00000	Honorarium to Director's
670	265	00000	Honorarium to Others
670	270	00000	Annual General Meeting Expenses (Consolidate)
670	275	00000	Research and Development (R & D) Expense
670	280	00000	Computerization of Commercial Operation
670	285	00000	Share Handling Expenses
670	290	00000	Software Expenses
670	295	00000	Innovation Expenses
670	300	00000	TQM & OHSAS Expenses
670	305	00000	Corporate Social Responsibility (CSR) Expenses
670	310	00000	Travelling Expenses/Allowance (Official Work)
670	315	00000	Travelling Expenses/Allowance (Training)
670	320	00000	House rent expenses
670	325	00000	Religious, Sports and Cultural Expense/Welfare Expense



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
670	330	00000	Service Charge for Collection of Electric Bill by Mobile Phone Companies
670	335	00000	Representation and Entertainment
670	500	00000	Miscellaneous Expenses
672	000	00000	GENERAL AND ADMINISTRATIVE EXPENSE-TRANSMISSION
672	005	00000	Petrol, Diesel and Lubricants Used for Transport
672	010	00000	CNG used for vehicle
672	015	00000	Lubricants Used for Other Equipment
672	020	00000	Stationery and Printing
672	025	00000	Office rent
672	030	00000	Office Furnishing/Shifting
672	035	00000	Electricity Expense
672	040	00000	Gas Expenses
672	045	00000	Water and Sewerage Expenses
672	050	00000	Electricity Rebate-Freedom Fighters
672	055	00000	Communication Expenses (Postage, Telephone and Internet etc.)
672	060	00000	Books, Newspaper and Periodicals
672	065	00000	Audit Fees
672	070	00000	Legal Expenses
672	075	00000	Consultants' Expense
672	080	00000	Security Expense
672	085	00000	Medical Expenses
672	085	00005	Medical Expenses - Officer
672	085	00010	Medical Expenses - Staff
672	090	00000	Advertising and Promotion Expenses
672	095	00000	Travelling, DA And Conveyance Expenses
672	100	00000	Bank Charge and Commission
672	105	00000	Representation and Entertainment Expenses (Other Than AGM)



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
672	110	00000	Honorarium to Committee Members
672	115	00000	Donation and Contribution
672	120	00000	Training and Education Expenses
672	120	00005	Training and Education Expenses - Local
672	120	00010	Training and Education Expenses- Foreign
672	125	00000	Recruitment Expense
672	130	00000	Entertainment Expense
672	135	00000	Washing and Laundry Expense
672	140	00000	Crockeries and Cutleries
672	145	00000	Demurrage and Warfront
672	150	00000	General Insurance for Vehicles and Others
672	155	00000	Insurance Premium for Vehicles and Others
672	160	00000	Wages for Hired Labor
672	165	00000	Sanitation and Cleaning Expenses
672	170	00000	Hired of Vehicles
672	175	00000	Hire of Equipment
672	180	00000	Injuries and Damages
672	185	00000	Welfare and Recreation Expenses
672	190	00000	Taxes/Duties other Than Income Tax
672	195	00000	Revenue Stamp Charge for Bill Collection
672	200	00000	License/Listing and Renewal Fees
672	205	00000	Consumer Record/Collection Expense
672	210	00000	Subscription to Chamber/Others
672	215	00000	Loss on Disposal of Fixed Assets
672	220	00000	Loss on Valuation of Stock
672	225	00000	Assets Insurance Expenses
672	230	00000	Gardening/Tree Plantation
672	235	00000	Environment Expenses
672	240	00000	Penalty
672	245	00000	Cost and Freight (C & F), Carrying and Handling Expenses
672	250	00000	Carrying and Transportation
672	255	00000	Inspection, Survey and Testing Expenses
672	260	00000	Honorarium to Director's
672	265	00000	Honorarium to Others
672	270	00000	Annual General Meeting Expenses (Consolidate)
672	275	00000	Research and Development (R & D) Expense



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
672	280	00000	Computerization of Commercial Operation
672	285	00000	Share Handling Expenses
672	290	00000	Software Expenses
672	295	00000	Innovation Expenses
672	300	00000	TQM & OHSAS Expenses
672	305	00000	Corporate Social Responsibility (CSR) Expenses
672	310	00000	Travelling Expenses/Allowance (Official Work)
672	315	00000	Travelling Expenses/Allowance (Training)
672	320	00000	House rent expenses
672	325	00000	Religious, Sports and Cultural Expense/Welfare Expense
672	330	00000	Service Charge for Collection of Electric Bill by Mobile Phone Companies
672	335	00000	Representation and Entertainment
672	500	00000	Miscellaneous Expenses
674	000	00000	GENERAL AND ADMINISTRATIVE EXPENSE-DISTRIBUTION
674	005	00000	Petrol, Diesel and Lubricants Used for Transport
674	010	00000	CNG used for vehicle
674	015	00000	Lubricants Used for Other Equipment
674	020	00000	Stationery and Printing
674	025	00000	Office rent
674	030	00000	Office Furnishing/Shifting



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
674	035	00000	Electricity Expense
674	040	00000	Gas Expenses
674	045	00000	Water and Sewerage Expenses
674	050	00000	Electricity Rebate-Freedom Fighters
674	055	00000	Communication Expenses (Postage, Telephone and Internet etc.)
674	060	00000	Books, Newspaper and Periodicals
674	065	00000	Audit Fees
674	070	00000	Legal Expenses
674	075	00000	Consultants' Expense
674	080	00000	Security Expense
674	085	00000	Medical Expenses
674	085	00005	Medical Expenses - Officer
674	085	00010	Medical Expenses - Staff
674	090	00000	Advertising and Promotion Expenses
674	095	00000	Travelling, DA And Conveyance Expenses
674	100	00000	Bank Charge and Commission
674	105	00000	Representation and Entertainment Expenses (Other Than AGM)
674	110	00000	Honorarium to Committee Members
674	115	00000	Donation and Contribution
674	120	00000	Training and Education Expenses
674	120	00005	Training and Education Expenses - Local
674	120	00010	Training and Education Expenses - Foreign
674	125	00000	Recruitment Expense
674	130	00000	Entertainment Expense
674	135	00000	Washing and Laundry Expense
674	140	00000	Crockeries and Cutleries
674	145	00000	Demurrage and Warfront
674	150	00000	General Insurance for Vehicles and Others
674	155	00000	Insurance Premium for Vehicles and Others
674	160	00000	Wages for Hired Labor
674	165	00000	Sanitation and Cleaning Expenses
674	170	00000	Hired of Vehicles
674	175	00000	Hire of Equipment
674	180	00000	Injuries and Damages
674	185	00000	Welfare and Recreation Expenses
674	190	00000	Taxes/Duties other Than Income Tax

[Handwritten signatures and initials]



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>	<i>Col.4</i>
674	195	00000	Revenue Stamp Charge for Bill Collection
674	200	00000	License/Listing and Renewal Fees
674	205	00000	System Operation Fees for BERC
674	210	00000	Consumer Record/Collection Expense
674	215	00000	Subscription to Chamber/Others
674	220	00000	Loss on Disposal of Fixed Assets
674	225	00000	Loss on Valuation of Stock
674	230	00000	Assets Insurance Expenses
674	235	00000	Gardening/Tree Plantation
674	240	00000	Environment Expenses
674	245	00000	Penalty
674	250	00000	Cost and Freight (C & F), Carrying and Handling Expenses
674	255	00000	Carrying and Transportation
674	260	00000	Inspection, Survey and Testing Expenses
674	265	00000	Honorarium to Director's
674	270	00000	Honorarium to Others
674	275	00000	Annual General Meeting Expenses (Consolidate)
674	280	00000	Provision for Uncollectable
674	285	00000	Research and Development (R & D) Expense
674	290	00000	Computerization of Commercial Operation
674	295	00000	Share Handling Expenses
674	300	00000	Software Expenses
674	305	00000	Innovation Expenses
674	310	00000	TQM & OHSAS Expenses
674	315	00000	Corporate Social Responsibility (CSR) Expenses
674	320	00000	Travelling Expenses/Allowance (Official Work)
674	325	00000	Travelling Expenses/Allowance (Training)
674	330	00000	House rent expenses
674	335	00000	Religious, Sports & Cultural Expense/Welfare Expense



Bangladesh Energy Regulatory Commission

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
674	340	00000	Service Charge for Collection of Electric Bill by Mobile Phone Companies
674	345	00000	Representation & Entertainment
674	500	00000	Miscellaneous Expenses

D. DEPRECIATION AND AMORTIZATION EXPENSES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
680	000	00000	AMORTIZATION EXPENSES
682	000	00000	DEPRECIATION EXPENSES-GENERATION PLANT IN SERVICE
683	000	00000	DEPRECIATION EXPENSES-TRANSMISSION PLANT IN SERVICE
684	000	00000	DEPRECIATION EXPENSES-DISTRIBUTION PLANT IN SERVICE
686	000	00000	DEPRECIATION EXPENSES-GENERAL PLANT IN SERVICE
687	000	00000	DEPRECIATION AND AMORTIZATION EXPENSES- OTHER UTILITY PLANT
688	000	00000	DEPRECIATION AND AMORTIZATION EXPENSES- NON-UTILITY PROPERTY
689	000	00000	DEPRECIATION AND AMORTIZATION EXPENSES- ASSETS ACQUISITION BY DEPOSIT WORK FUND OR DONATED CAPITAL



Bangladesh Energy Regulatory Commission

E. FINANCIAL EXPENSES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
690	000	00000	INTEREST EXPENSES
690	005	00000	Interest on Government Loan
690	010	00000	Interest on Foreign Loan
690	015	00000	Interest on Commercial Loan
690	020	00000	Interest on Bidders/Suppliers Loan
690	015	00000	Interest on Budgetary Support from Government
690	020	00000	Interest on Bank Over Due/Short Term Loan
690	025	00000	Interest on Debenture/Bonds
690	030	00000	Interest on Inter Company Loan
690	035	00000	Interest on Other Long-term Debts
692	000	00000	SERVICE CHARGES ON PSDF
694	000	00000	LOSS (GAIN) IN FOREIGN CURRENCY EXCHANGE RATE FLUCTUATION
694	005	00000	Loss (Gain) in Foreign Currency Exchange rate Fluctuation - Loan
994	010	00000	Loss (Gain) in Foreign Currency Exchange rate Fluctuation - Other

F. TAXES AND OTHER EXPENSES

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
695	000	00000	PROVISIONS FOR POWER SECTOR DEVELOPMENT FUND
697	000	00000	PROVISION FOR WORKERS PROFIT PARTICIPATION FUND (WPPF)
698	000	00000	INCOME TAX EXPENSE
698	005	00000	Current Tax Expense
698	010	00000	Deferred Tax Expense

G. MISCELLANEOUS CHART OF ACCOUNTS

Accounts Code			Accounts Description
General Ledger (3 digits)	Subsidiary Ledger (3 digits)	Sub-Subsidiary Ledger (5 digits)	
Col.1	Col.2	Col.3	Col.4
900	000	00000	CLEARING ACCOUNTS



UNIFORM CHART OF ACCOUNTS CHANGE FORM

SECTION A: AMENDMENTS:

Existing Account description: _____

Existing Account number:

--	--	--	--	--	--	--	--

Amend text to: _____

Amend account number to:

--	--	--	--	--	--	--	--

Reason for amendment: _____

SECTION B: ADDITIONS:

Proposed account description: _____

Suggested account number

--	--	--	--	--	--	--	--

Reason for addition: _____

SECTION A: DELETIONS

Existing Account description: _____

Existing Account number:

--	--	--	--	--	--	--	--

Reason for deletion: _____

Change Control

Name & Designation

Signature with date

Proposed by:

Proposal approved by

(At Least Head of finance of the licensee)



Bangladesh Energy Regulatory Commission

APPENDIX-3/1

[FOR BANGLADESH POWER DEVELOPMENT BOARD
[CONSOLIDATE]
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30, ...	June 30, ...
100 SERIES	A. Property and Assets			
GL 101-140	a. Non-current assets			
GL 103, 107, 109, 126, 129, 130, 140	Property, plant and equipment (PPE), net	03 ¹		
GL 101, 125	Intangible assets	04		
GL 110, 131	Right of use assets	05		
GL 120	Capital work in progress	06 ²		
GL 137	Investments in associated company	07 ³		
GL 138-140	Other long term investments	08		
	Total non-current assets			
GL 141-199	b. Current assets			
GL 174-184	Inventories	09 ⁴		
GL 160	Receivable against Government subsidy	10		
GL 158, 163	Trade/Accounts receivables, net	11 ⁵		
GL 159, 162	Other receivables	12		
GL 142, 164-166, 168, 170, 172	Advances, deposits and prepayments	13		
GL 149	Investments in term deposits	14 ⁶		
GL 155-156, 157	Cash and cash equivalents	15 ⁷		
GL 144-148, 170, 188, 190	Other current assets	16		
GL 191-199	Deferred debits	17		
	Total current assets			
	Total property and assets (a+b)			
200 SERIES	B. Equity and liabilities			
GL 201-220	a. Equity			
-	Authorized capital	18		
GL 201	Paid up share capital	19		
GL 202	Share money deposited	20		
GL 205	Equity from Govt.	21		
GL 210	Retained earnings	22		
GL 213	Appraisal surplus/Revaluation reserve	23 ⁸		
GL 215	Grants	24		
GL 216, 218, 220	Funds and other reserves	25		
	Total equity			
GL 222-299	b. Liabilities			
GL 222-255	Non-current liabilities			
GL 222-233, 240, 242	Long term loans and borrowings	26		
GL 242	Deferred tax	27		
GL 243-249	Long term employee benefit obligation	28		
GL 236	Consumers' security deposits	29		
GL 250-252, 255	Other non-current liabilities	30		
	Total non-current liabilities			



Bangladesh Energy Regulatory Commission

APPENDIX-3/1

CoA Ref. ¹	Particulars	Notes	Amount in Taka	
			June 30, ...	June 30, ...
GL 260-299	Current liabilities			
GL 272	Current portion of long term liabilities	31		
GL 276	Debt service liabilities	32		
GL 278	Interest on Budgetary Support from Government	33		
GL 263	Payables to Power Sector Development Fund (PSDF)	34		
GL 260, 262, 270	Trade and other payables	35		
GL 287	Security Deposit-Contractor and Supplier	36		
GL 264, 288	Other current liabilities	37		
GL 290-298	Deferred credits	38		
GL 900	Clearing accounts	39		
	Total current liabilities			
	Total liabilities (a+b)			
	Total equity and liabilities (A+B)			

¹This column is not a part of reporting format, it is only for reference.

¹Fixed asset and depreciation schedule describing asset classification and charging of depreciation according to this Uniform System/Chart of Accounts and depreciation rates/schedule with revaluation effect and without revaluation shall be attached separately with other explanatory information.

²Projectwise amount shall be disclosed with other explanatory information.

³Companywise investment shall be disclosed with other explanatory information.

⁴Inventories against project and other shall be disclosed separately with other explanatory information.

⁵Distribution companywise accounts receivables shall be disclosed with aging of receivables for 0-30 days, 31-90 days and above 90 days with other explanatory information.

⁶Fundwise investment shall be disclosed, preferably with schedule and other explanatory information.

⁷Cash in hand and cash at bank amount shall be disclosed with further details of non-interest bearing bank account and interest-bearing bank account amount preferably with schedule and other explanatory information.

⁸An explanatory information shall be disclosed.



[FOR BANGLADESH POWER DEVELOPMENT BOARD]
[SINGLE BUYER]
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30,	June 30,
100 SERIES	A. Property and assets			
GL 101-140	a. Non-current assets	03		
GL 141-199	b. Current asset			
GL 155-156, 157	Cash in hand and at bank	04 ¹		
GL 158	Accounts receivable bulk (Other than BPDB)	05 ²		
GL 158	Accounts receivable from BPDB's distribution zones	06		
GL 160	Receivable against Government subsidy	07		
	Total current assets			
	Total property and assets			
200 SERIES	B. Equity and liabilities			
GL 201-220	a. Equity			
GL 210	Retained earnings	08		
GL 222-299	b. Liabilities			
GL 222-255	Non-current liabilities			
GL 240, 242	Budgetary support from Government as loan	09		
GL 260-299	Current liabilities			
GL 260	Accounts payable to IPP, rental, public plant and import	10		
GL 260	Accounts payable to BPDB's generation	11		
GL 263	Payable to Power Sector Development Fund (PSDF)	12		
GL 278	Interest on budgetary support from Government	13		
GL 288 (Sl. 030)	Advance payment received against energy sale (bulk)	14		
GL 264, 288	Other current-liabilities	15		
GL 900	Clearing accounts	16		
	Total equity and liabilities (a+b)			

*This column is not a part of reporting format, it is only for reference.

¹Cash in hand and cash at bank amount shall be disclosed with further details of non-interest bearing bank account and interest-bearing bank account amount preferably with schedule and other explanatory information.

²Distribution companywise accounts receivables shall be disclosed with aging of receivables for 0-30 days, 31-90 days and above 90 days with other explanatory information.



Bangladesh Energy Regulatory Commission

APPENDIX-3/3

[FOR BANGLADESH POWER DEVELOPMENT BOARD]
[GENERATION AND BULK]
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE-----

CoA Ref. ^A	Particulars	Notes	Amount in Taka	
			June 30, ...	June 30,
100 SERIES	A. Property and Assets			
GL 101-140	a. Non-current assets			
GL 103, 109, 126, 130, 140	Property, plant and equipment (PPE), net	02 ¹		
GL 101, 125	Intangible assets	03		
GL 110, 131	Right of use assets	04		
GL 120	Capital work in progress	05 ²		
GL 137	Investments in associated company	06 ³		
GL 138-140	Other long term investments	07		
	Total non-current assets			
GL 141-199	b. Current Assets			
GL 174-184	Inventories	08 ⁴		
GL 160	Receivable against Government subsidy	09		
GL 158	Trade/Accounts receivables-Bulk Consumers	10 ⁵		
GL 158	Trade/Accounts receivables-BPDB's Distribution Zones	11 ⁵		
GL 159,162	Other receivables	12		
GL 142, 164-166, 168, 170, 172, 149	Advances, deposits and prepayments	13		
GL 149	Investments in term deposits	14 ⁶		
GL 155-156, 157	Cash and cash equivalents	15 ⁷		
GL 144-145, 150, 188, 190	Other current assets	16		
GL 191-199	Deferred debits	17		
	Total current assets			
	Total assets (a+b)			
200 SERIES	B. Equity and liabilities			
GL 201-220	a. Equity			
-	Authorized capital	18		
GL 201	Paid up share capital	19		
GL 202	Share money deposits	20		
GL 205	Equity from Govt.	21		
GL 210	Retained earnings	22		
GL 213	Appraisal surplus/Revaluation reserve	23 ⁸		
GL 215	Grants	24		
GL 216, 218, 220	Funds and other reserves	25		
	Total equity			
GL 222-299	b. Liabilities			
GL 222-255	Non-current liabilities			
GL222-233, 240, 242	Long term loans and borrowings	26		
GL 242	Deferred tax	27		
GL 243-249	Long term employee benefit obligation	28		
GL 250-252, 255	Other non-current liabilities	29		
	Total non-current liabilities			



Bangladesh Energy Regulatory Commission

APPENDIX-3/3

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30, ...	June 30,
GL 260-299	Current liabilities			
GL 272	Current portion of long term loans	30		
GL 276	Debt service liabilities	31		
GL 278	Interest on Budgetary Support from Government	32		
GL 263	Payables to Power Sector Development Fund (PSDF)	33		
GL 260, 262, 270	Trade and other payables	34		
GL 287	Security Deposit-Contractor and Supplier	35		
GL 263, 288	Other current liabilities	36		
GL 290-298	Deferred credits	37		
GL 900	Clearing accounts	38		
	Total current liabilities			
	Total liabilities (a+b)			
	Total equity and liabilities (A+B)			

*This column is not a part of reporting format, it is only for reference.

¹Fixed asset and depreciation schedule describing asset classification and charging of depreciation according to this Uniform System/Chart of Accounts and depreciation rates/schedule with revaluation effect and without revaluation shall be attached separately with other explanatory information.

²Projectwise amount shall be disclosed with other explanatory information.

³Companywise investment shall be disclosed with other explanatory information.

⁴Inventories against project and other shall be disclosed separately with other explanatory information.

⁵Distribution companywise accounts receivables shall be disclosed with aging of receivables for 0-30 days, 31-90 days and above 90 days with other explanatory information.

⁶Fundwise investment shall be disclosed, preferably with schedule and other explanatory information.

⁷Cash in hand and cash at bank amount shall be disclosed with further details of non-interest bearing bank account and interest-bearing bank account amount preferably with schedule and other explanatory information.

⁸An explanatory information shall be disclosed,



[FOR BANGLADESH POWER DEVELOPMENT BOARD]

[CONSOLIDATE]

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE----

CoA Ref. ^a	Particulars	Notes	Amount in Taka	
			June 30,...	June 30,...
400 SERIES	A. Operating revenue			
GL 400, 455, 460	Sale of electricity (net of VAT)	40 ¹		
GL 470, 475	Other operating revenue	41 ²		
	Total operating revenue			
GL 465	Subsidy from Government	42		
	Net revenue			
GL 652-616, 630, 635, 640,650, 650, 656, 680, 682, 684, 686, 695	Cost of sales	43 ³		
	Gross profit/(loss)			
	B. Operating expenses			
GL 654, 664	Distribution expenses	44 ⁴		
GL 670, 674	General and administrative expenses	45 ⁵		
	Total operating expenses			
	Operating profit/(loss)			
	C. Non-operating income/(expenses)			
GL 690	Financial expenses	46		
GL 692	Service Charges on PSDF	47		
GL 690 (SL 015)	Interest on budgetary support from Government	48		
GL 695	Provision for Power Sector Development Fund (PSDF)	49		
GL 694	Gain (Loss) due to exchange rate fluctuation	50 ⁶		
GL 490 (SL 05)	Interest income (net of source tax)	51		
GL 490 (SL 013)	Dividend income (net of source tax)	52		
GL 490 (SL 015)	Gain on sale of share (net of source tax)	53		
GL 490 (SL 020)	Other non-operating income	54		
	Total non-operating income/(expenses)			
	D. Profit/(Loss) before income tax			
	E. Income tax expense			
GL 698 (SL 005)	Current tax	55		
GL 264, 698 (SL 010)	Deferred tax	27.1		
	F. Profit/(Loss) for the year			
GL 495	Other comprehensive income	56		
	G. Total comprehensive income/(Loss)			

^aThis column is not a part of reporting format, it is only for reference.

¹Distribution utility and voltage level-wise bulk electricity sale quantity (kWh) and amount of revenue from bulk sale of energy and revenue from power factor surcharge for bulk energy sales according to this Uniform System/Chart of Accounts shall be disclosed with other explanatory information.

²Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.

³Generation and power purchase expenses and provision for Power Sector Development Fund (PSDF) shall be disclosed. Generation and power purchase expenses shall be disclosed further under caption electricity purchase from public plant, joint venture plant, IPP, rental power plant, abroad and other power plants, fuel consumption for own generation and labour and overhead expenses for own generation. Labour and overhead expenses for own generation shall be disclosed also further under caption personnel expenses, repair and maintenance expenses and depreciation and amortization expenses. Subsidiary-ledger/item-wise amount of personnel expenses (in major head) and repair and maintenance expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information. Plantwise or unitwise (as applicable) electricity purchase quantity (kWh) from public plant, joint venture plant, IPP, rental power plant, abroad and other power plants and net generation of BPDB's all Own power plants/unit also shall be disclosed hereunder.

⁴Subsidiary-ledger/item-wise (in major head for personnel expenses) expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁵Subsidiary-ledger/item-wise expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁶Loan-wise calculation shall be disclosed with other explanatory information.



[FOR BANGLADESH POWER DEVELOPMENT BOARD]

[SINGLE BUYER]

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30TH JUNE-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30,	June 30,
	A. Operating revenue			
GL 400, 455, 460	Energy sales (bulk)	17 ¹		
GL 470, 475	Other operating income (bulk)	18 ²		
	Total operating revenue			
GL 465	Subsidy from Government	19		
	Net revenue			
GL 602-616, 630, 635, 640, 650, 660, 666, 680, 682, 684, 686, 695	Cost of sales	20 ³		
	Gross profit/(loss)			
	B. Operating expenses			
GL 670, 674	General and administrative expenses	21 ⁴		
	Total operating expenses			
	Operating profit/(loss)			
	C. Non-operating income/(expenses)			
GL 690 (SL 015)	Interest on budgetary support from Government	22		
GL 695	Provision for Power Sector Development Fund (PSDF)	23		
GL 490	Non-operating income (net of source tax)	24 ⁵		
	D. Profit / (loss) before tax			
	E. Income tax expense			
GL 698 (SL 005)	Current tax	25		
GL 264, 698 (SL 010)	Deferred tax	15.1		
	F. Profit / (Loss) for the year			
GL 495	Other comprehensive income	26		
	G. Total comprehensive income / (Loss)			
	H. Retained earnings			
	Balance as at July 01, -----	27		
	Previous year adjustment	28		
	Comprehensive income/(loss)	29		
	I. Balance as at June 30, -----			

*This column is not a part of reporting format, it is only for reference.

¹Distribution utility and voltage level-wise bulk electricity sale quantity (kWh) and amount of revenue from bulk sale of energy and revenue from power factor surcharge for bulk energy sales according to this Uniform System/Chart of Accounts shall be disclosed with other explanatory information.

²Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.

³Generation and power purchase expenses and provision for Power Sector Development Fund (PSDF) shall be disclosed. Generation and power purchase expenses shall be disclosed further under caption electricity purchase from public plant, joint venture plant, IPP, rental power plant, abroad and other power plants; fuel consumption for own generation and labour and overhead expenses for own generation. Labour and overhead expenses for own generation shall be disclosed also further under caption personnel expenses, repair and maintenance expenses and depreciation and amortization expenses. Subsidiary-ledger/item-wise amount of personnel expenses and repair and maintenance expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information. Plantwise or unitwise (as applicable) electricity purchase quantity (kWh) from public plant, joint venture plant, IPP, rental power plant, abroad and other power plants and net generation of BPPDB's all Own power plants/unit also shall be disclosed hereunder.

⁴Subsidiary-ledger/item-wise amount of expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁵Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.



[FOR BANGLADESH POWER DEVELOPMENT BOARD]
[GENERATION AND BULK]
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30, ****	June 30, *****
400 SERIES	A. Operating revenue			
GL 400, 455, 460	Sale of electricity-Bulk (net of VAT)	39 ¹		
GL 470, 475	Other operating revenue	40 ²		
	Total operating revenue			
GL 465	Subsidy from Government	41		
	Net revenue			
GL 802-616, 640, 650, 660, 665, 681, 682, 684, 685, 695	Cost of sales	42 ³		
	Gross profit/(loss)			
	B. Operating expenses			
GL 670, 674	General and administrative expenses	43 ⁴		
	Total operating expenses			
	Operating profit/(loss)			
	C. Non-operating income/(expenses)			
GL 690	Financial expenses	44		
GL 692	Service Charges on PSDF	45		
GL 690 (SL 015)	Interest on budgetary support from Government	46		
GL 695	Provision for Power Sector Development Fund (PSDF)	47		
GL 694	Gain (Loss) due to exchange rate fluctuation	48 ⁵		
GL 490 (SL 05)	Interest income (net of source tax)	49 ⁶		
GL 490 (SL 010)	Dividend income (net of source tax)	50 ⁶		
GL 490 (SL 015)	Gain on sale of share (net of source tax)	51 ⁶		
GL 490 (SL 020)	Other non-operating income	52 ⁶		
	Total non-operating income/(expenses)			
	D. Profit/(Loss) before income tax			
	E. Income tax expense			
GL 698 (SL 005)	Current tax	53		
GL 264, 698 (SL 010)	Deferred tax	27.1		
	F. Profit/(Loss) for the year			
GL 495	Other comprehensive income	54		
	G. Total comprehensive income/(Loss)			

*This column is not a part of reporting format, it is only for reference.

¹Distribution utility and voltage level-wise bulk electricity sale quantity (kWh) and amount of revenue from bulk sale of energy and revenue from power factor surcharge for bulk energy sales according to this Uniform System/Chart of Accounts shall be disclosed with other explanatory information.

²Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.

³Generation and power purchase expenses and provision for Power Sector Development Fund (PSDF) shall be disclosed. Generation and power purchase expenses shall be disclosed further under caption electricity purchase from public plant, joint venture plant, IPP, rental power plant, abroad and other power plants; fuel consumption for own generation and labour and overhead expenses for own generation. Labour and overhead expenses for own generation shall be disclosed also further under caption personnel expenses, repair and maintenance expenses and depreciation and amortization expenses. Subsidiary-ledger/item-wise amount of personnel expenses (in major head) and repair and maintenance expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information. Plantwise or unitwise (as applicable) electricity purchase quantity (kWh) from public plant, joint venture plant, IPP, rental power plant, abroad and other power plants and net generation of BPDB's all Own power plants/unit also shall be disclosed hereunder.

⁴Subsidiary-ledger/item-wise amount shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁵Loan-wise calculation shall be disclosed with other explanatory information.

⁶Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.



Bangladesh Energy Regulatory Commission

APPENDIX-5

[FOR BANGLADESH POWER DEVELOPMENT BOARD]
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Paid up Capital	Share Money Deposits	Equity from Government	Retained earnings	Revaluation reserve	Grants	Funds and other reserves	Total Equity
Balance as at 30 June								
Govt. contribution during the year								
Created during the year								
Amount deposited during the year								
Amount refunded/ adjustment								
Prior year adjustment for expenses								
Total comprehensive income /(loss)								
Balance as at 30 June								

FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Paid up Capital	Share Money Deposits	Equity from Government	Retained earnings	Revaluation reserve	Grants	Funds and other reserves	Total Equity
Balance as at 30 June								
Govt. contribution during the year								
Created during the year								
Amount deposited during the year								
Amount refunded/ adjustment								
Prior year adjustment for expenses								
Total comprehensive income /(loss)								
Balance as at 30 June								

(Signature)

(Signature)

(Signature)



Bangladesh Energy Regulatory Commission

APPENDIX-6/1

[FOR BANGLADESH POWER DEVELOPMENT BOARD]
[CONSOLIDATE]
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Notes	Amount in Taka	
		FY	FY
A. Cash Flow from Operating Activities			
Cash received from customers (other than advance payment)			
Advance payment received from bulk customers			
Cash received as subsidy from Government			
Cash received from other operating income			
Cash paid to operating expenses			
Deposit to Govt. as surplus fund calculated by Govt.			
Income tax deducted at source			
B. Cash Flow from Investing Activities			
Capital expenditure against PPE in cash			
Capital work in progress paid in cash			
Cash investment in associated company			
Proceeds from sale of shares			
Investment in savings certificates			
Consumers security deposit received			
Consumers security refunded			
Employees contribution to GPF			
GPF refunded to employee			
Profit on GPF created to employee account			
Profit on GPF refunded to employee			
Dividend income			
Interest received on bank account			
Interest on advance to employee			
Interest received against term deposit			
Investment in term deposit			
Investment in term deposit encashed			
C. Cash Flow from Financing Activities			
Government loan drawn during the year			
Repayment of Govt. loan-principal			
DSL-Govt. loan-interest			
Foreign loan drawn during the year			
Repayment of foreign loan			
DSL-foreign loan-interest			
Loan from PSDF			
DSL-PSDF loan-interest			
Refund loan to Government			
Deposit work fund received			
Capital contribution from GOB			
Refund equity to GOB			
Net cash increase/(decrease) during the year			
Cash and cash equivalent-beginning			
Cash and cash equivalent-ending			

GO

Handwritten signatures and initials.



Bangladesh Energy Regulatory Commission

APPENDIX-6/2

[FOR BANGLADESH POWER DEVELOPMENT BOARD]
[SINGLE BUYER]
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Notes	Amount in Taka	
		FY	FY
Cash flow from operating activities:			
A. Total receipt from customer and others			
Sales and other income during the period			
Add opening Accounts Receivables			
Less closing Accounts Receivables			
Advance payment received from customer			
Net receipt from customer			
Less cash expenditure			
Power purchase cost			
Add opening Accounts Payable			
Less closing Accounts Payable			
Net cash expenses			
Income tax (TDS)			
Fund provided for Power Sector Development Fund (PSDF)			
B. Reimbursable project aid- received			
C. Debt service liabilities-interest payment			
D. Net cash outflow from operating activities (A-B-C-D)			
Cash flow from investing activities:			
E. Net cash out flow from investing activities			
Cash flow form financing activities:			
F. Net cash inflow from financing activities			
G. Net cash outflow			
H. Cash received from govt. Subsidy			
I. Opening cash in hand			
J. Closing cash in hand			

(Signature)

(Signature)

(Signature)

(Signature)



[FOR BANGLADESH POWER DEVELOPMENT BOARD]
[GENERATION AND BULK]
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Notes	Amount in Taka	
		FY	FY
A. Cash flow from operating activities			
Cash received from customers (other than advance payment)			
Advance payment received from bulk customers			
Cash received as subsidy from Government			
Cash received from other operating income			
Cash paid to operating expenses			
Deposit to Govt. as surplus fund calculated by Govt.			
Income tax deducted at source			
B. Cash flow from investing activities			
Capital expenditure against PPE in cash			
Capital work in progress paid in cash			
Cash investment in associated company			
Proceeds from sale of shares			
Investment in savings certificates			
Consumers (bulk) security deposit received			
Consumers (bulk) security refunded			
Employees contribution to GPF			
GPF refunded to employee			
Profit on GPF credited to employee account			
Profit on GPF refunded to employee			
Dividend income			
Interest received on bank account			
Interest on advance to employee			
Interest received against term deposit			
Investment in term deposit			
Investment in term deposit encashed			
C. Cash flow from financing activities			
Government loan drawn during the year			
Repayment of Govt. loan-principal			
DSL-Govt. loan-interest			
Foreign loan drawn during the year			
Repayment of foreign loan			
DSL-foreign loan-interest			
Loan from PSDF			
DSL-PSDF loan-interest			
Refund loan to Government			
Deposit work fund received			
Capital contribution from GOB			
Refund equity to GOB			
Net cash increase/(decrease) during the year			
Cash and cash equivalent-beginning			
Cash and cash equivalent-ending			



Bangladesh Energy Regulatory Commission

APPENDIX-7-1

[FOR POWER GRID COMPANY OF BANGLADESH LIMITED]
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30, ...	June 30,
100 SERIES	A. Property and assets			
GL 101-140	a. Non-current assets			
GL 103, 107, 109, 126, 129, 130, 140	Property, plant and equipment (PPE), net	03 ¹		
GL 101, 125	Intangible assets	04		
GL 110, 131	Right of use assets	05		
GL 120	Capital work-in-progress	06 ²		
GL 137	Investment in shares/bonds/debentures	07		
GL 138-140	Other non-current assets	08		
	Total non-current assets			
GL 141-199	b. Current assets			
GL 174-184	Inventories	09 ³		
GL 158, 163, 159, 162	Accounts and other receivables	10 ⁴		
GL 142, 164-166, 168, 170, 172, 149	Advances, deposits and prepayments	11		
GL 149	Investment in term deposit	12 ⁵		
GL 155-156, 157	Cash and cash equivalents	13 ⁶		
GL 144-145, 150, 188, 190	Other current assets	14		
GL 191-199	Deferred debits	15		
	Total current assets			
	Total Assets (a+b)			
200 SERIES	B. Equity and liabilities			
GL 201-220	a. Equity			
GL 201	Share capital	16		
GL 202	Share money deposited	17		
GL 205	Equity from Govt.	18		
GL 210	Retained earnings	19		
GL 213	Appraisal surplus/Revaluation reserve	20 ⁷		
GL 215	Grants	21		
GL 216, 218, 220	Funds and other reserves	22		
	Total equity			
GL 222-299	b. Liabilities			
GL 222-255	Non-current liabilities			
GL 222-233, 240, 242	Term loan-interest bearing	23		
GL 245	Deferred liability-gratuity	24		
GL 242	Deferred tax liabilities	25		
	Total non-current liabilities			



Bangladesh Energy Regulatory Commission

APPENDIX-7/1

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30, ...	June 30,
GL 260-299	Current liabilities			
GL 272	Current portion of long-term loan	26		
GL 274	Interest payable (current portion)	27		
GL 276	Debt service liabilities	28		
GL 288 (SL 015)	Liabilities for expenses	29		
GL 288 (SL 020)	Liabilities for other finance	30		
GL 288 (SL 025)	Unclaimed dividend	31		
GL 264. 698	Provision for income tax	32		
GL 288 (SL 010)	Provision for Workers Profit Participation Fund (WPPF)	33		
GL 287	Security Deposit-Contractor and Supplier	34		
GL 288	Other current liabilities	35		
GL 290-298	Deferred credits	36		
GL 900	Clearing accounts	37		
	Total current liabilities			
	Total liabilities (a+b)			
	Total equity and liabilities (A+B)			

*This column is not a part of reporting format, it is only for reference.

¹Fixed asset and depreciation schedule describing asset classification and charging of depreciation according to this Uniform System/Chart of Accounts and depreciation rates/schedule with revaluation effect and without revaluation shall be attached separately with other explanatory information.

²Projectwise amount shall be disclosed with other explanatory information.

³Inventories against project and other shall be disclosed separately with other explanatory information.

⁴Distribution companywise accounts receivables shall be disclosed with aging of receivables for 0-30 days, 31-90 days and above 90 days with other explanatory information.

⁵Fundwise investment shall be disclosed, preferably with schedule and other explanatory information.

⁶Cash in hand and cash at bank amount shall be disclosed with further details of non-interest bearing bank account and interest-bearing bank account amount preferably with schedule and other explanatory information.

⁷An explanatory information shall be disclosed.



Bangladesh Energy Regulatory Commission

APPENDIX-8

[FOR POWER GRID COMPANY OF BANGLADESH LIMITED]
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			FY	FY
400 SERIES	A. Operating revenue			
GL 400, 455, 460	Revenue (transmission charge)	38 ¹		
GL 470, 475	Other operating revenue	39 ²		
	Total operating revenue			
GL 652, 662	Transmission expenses	40 ³		
	Gross profit/(loss)			
	B. Operating Expenses			
GL 672, 680, 683	Administrative and general expenses	41 ⁴		
	Total operating expenses			
	Operating profit /(loss)			
	C. Non-operating income/(expenses)			
GL 690	Finance expenses	42		
GL 694	Gain/(loss) due to exchange rate fluctuation	43 ⁵		
GL 490 (SL 05)	Interest income	44		
GL 490 (SL 015 & 020)	Other non-operating income	45 ⁶		
	Total non-operating income			
	D. Profit/(Loss) before contribution to WPPF			
GL 697	Contribution to WPPF	46		
	E. Profit/(Loss) before income tax			
	F. Income tax			
GL 698 (SL 005)	Current tax	47		
GL 264, 698 (SL 010)	Deferred tax	24.1		
	G. Profit/(Loss) for the year			
GL 495	H. Other comprehensive income	48		
	I. Total comprehensive income/(loss)			
	J. Basic earnings per share	49		

* This column is not a part of reporting format, it is only for reference

¹ Distribution utility and voltage level-wise electricity transmitted quantity (kWh) and amount of revenue from energy transmission according to this Uniform System/Chart of Accounts shall be disclosed with other explanatory information.

² Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.

³ Personnel expenses, repair and maintenance expenses and depreciation shall be disclosed hereunder. Subsidiary-ledger/item-wise amount of personnel expenses (in major heads), repair and maintenance expenses and depreciation and amortization expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁴ Subsidiary-ledger/item-wise expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁵ Loan-wise calculation shall be disclosed with other explanatory information.

⁶ Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.



Bangladesh Energy Regulatory Commission

APPENDIX-9

[FOR POWER GRID COMPANY OF BANGLADESH LIMITED]

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on 1st July				
Prior year's adjustment				
Restated balance as on 1st July				
Net investment received during the year				
Total comprehensive income/(loss) for the year				
Dividend paid (----%)				
Balance as at 30 June ...				

FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on 1st July				
Prior year's adjustment				
Restated balance as on 1st July				
Net investment received during the year				
Total comprehensive income/(loss) for the year				
Dividend paid (----%)				
Balance as at 30 June ...				



[FOR POWER GRID COMPANY OF BANGLADESH LIMITED]
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Notes	Amount in Taka	
		FY	FY
A. Cash flows from operating activities			
Cash receipts from customers			
Cash paid to suppliers, contractors, employees			
Cash generated from operating activities			
Cash receipt from others income			
Interest paid			
Income taxes/AIT paid			
Net cash from operating activities			
B. Cash flows from investing activities			
Interest received			
Addition to property, plant and equipment			
Addition to capital work-in-progress			
Investment in term deposit			
Net cash used in investing activities			
C. Cash flows from financing activities			
Share capital und deposit for shares			
Receipt of grant from-----			
Receipt as long term loan			
Repayment of long term loan			
Dividend paid			
Net cash from financing activities			
D. Net increase in cash and cash equivalents (A+B+C)			
E. Opening cash and cash equivalents			
F. Closing cash and cash equivalents (D+E)			
Net operating cash flows per share (NOCFPS)			



Bangladesh Energy Regulatory Commission

APPENDIX-11

[FOR ALL DISTRIBUTION UTILITY/COMPANIES/PBSs]
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30, ..	June 30, ..
100 SERIES	A. Property and Assets			
GL 101-140	a. Non-current assets			
GL 103, 107, 109, 126, 129, 130, 140	Property, plant and equipment (PPE), net	03 ¹		
GL 116, 136	Property, plant and equipment (deposit work), net	04 ²		
GL 101, 125	Intangible assets	05		
GL 110, 131	Right of use assets	06		
GL 120	Capital work in progress	07 ³		
GL 137	Investment in shares/bonds/debentures	08		
GL 138-140	Other non-current assets	09		
	Total non-current assets			
GL 141-199	b. Current assets			
GL 174-184	Inventories (stores and spares)	10 ⁴		
GL 158, 163	Accounts receivables-consumer	11 ⁵		
GL 159, 162	Other receivables	12		
GL 142, 164-166, 168, 170, 172	Advance, deposits and prepayments	13		
GL 149	Investment in term deposit	14 ⁶		
GL 155-156, 157	Cash and cash equivalents	15 ⁷		
GL 144-145, 150, 188, 190	Other current assets	16		
GL 191-199	Deferred debits	17		
	Total current assets			
	Total property and assets (a+b)			
200 SERIES	B. Equity and liabilities			
GL 201-220	a. Equity			
GL 201	Share capital/Membership issues	18		
GL 202	Share money deposited	19		
GL 205	Equity from Government/Membership subscribed but not issued	20		
GL 210	Retained earnings/Margins	21		
GL 213	Appraisal surplus/Revaluation reserve	22 ⁸		
GL 215	Grants	23		
GL 211	Deposit work fund/Donated capital	24		
GL 216, 218, 220	Others funds and provision	25		
	Total equity			
GL 222-299	b. Liabilities			
GL 222-255	Non-current liabilities			
GL 222-233, 240, 242	Long term loans and borrowings	26		
GL 242	Deferred tax	27		
GL 243-249	Long term employee benefit obligation	28		
GL 236	Consumer security deposits	29		
GL 250-252, 255	Other non-current liabilities	30		
	Total non-current liabilities			



Bangladesh Energy Regulatory Commission

APPENDIX-11

CoA Ref.*	Particulars	Notes	Amount in Taka	
			June 30, ...	June 30, ..
GL 260-299	Current liabilities			
GL 272	Current portion of long-term loan	31		
GL 276	Debt service liabilities	32		
GL 260, 262, 270	Trade/Accounts payables-(Utility)	33		
	Accounts payable-others	34		
GL 287	Security Deposit-Contractor and Supplier	35		
GL 288 (SL 010)	Workers' profit participation fund (WPPF)	36		
GL 264, 698	Provision for income tax	27.01		
GL 288 (SL 015)	Liabilities for expenses	37 ⁹		
GL 288 (SL 020)	Liabilities for other finance	37 ⁹		
GL 288	Other current liabilities	38		
GL 290-298	Deferred credits	39		
GL 900	Clearing accounts	40		
	Total current liabilities			
	Total liabilities			
	Total equity and liabilities (a+b)			

*This column is not a part of reporting format, it is only for reference.

¹Fixed asset and depreciation schedule describing asset classification and charging of depreciation according to this Uniform System/Chart of Accounts and depreciation rates/schedule with revaluation effect and without revaluation shall be attached separately with other explanatory information.

²Fixed asset and depreciation schedule under deposit work describing asset classification and charging of depreciation according to this Uniform System/Chart of Accounts and depreciation rates/schedule shall be attached separately with other explanatory information.

³Projectwise amount shall be disclosed with other explanatory information.

⁴Inventories against project and other shall be disclosed separately with other explanatory information.

⁵Accounts receivables shall be disclosed with aging of receivables for 0-30 days, 31-90 days and above 90 days with other explanatory information. An accounts receivable schedule describing consumer category and consumer category wise accounts receivables shall be attached separately with explanatory information.

⁶Fundwise investment shall be disclosed, preferably with schedule and other explanatory information.

⁷Cash in hand and cash at bank amount shall be disclosed with further details of non-interest bearing bank account and interest-bearing bank account amount preferably with schedule and other explanatory information.

⁸An explanatory information shall be disclosed.

⁹An May be disclosed under item other current liabilities.

90

Z

N

N



Bangladesh Energy Regulatory Commission

APPENDIX-12

[FOR ALL DISTRIBUTION UTILITIY/COMPANIES/PBSS]
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE.-----

CoA Ref.*	Particulars	Notes	Amount in Taka	
			FY	FY
400 SERIES	A. Operating revenue			
GL 400	Sale of Energy (Net of VAT)	41 ¹		
GL 470, 475	Other Operating Revenue	42 ²		
	Total operating revenue			
	B. Cost of Energy			
GL 630,	Cost of purchased power	43 ³		
GL 635	Transmission cost	44 ⁴		
GL 640	Power factor surcharge	45 ³		
	Total cost of energy			
	C. Gross profit/(loss)			
	D. Operating expenses			
GL 654	Personnel expenses	46 ⁶		
GL 664, 666	Repair and maintenance expenses	47 ⁷		
GL 674	General and administrative expenses (Except provision for uncollectible)	48 ⁸		
GL 674 (SL 285)	Provision for uncollectible	49 ⁹		
GL 680, 684, 686, 689	Depreciation and amortization expenses	50		
	Total operating expenses			
	E. Operating profit/(loss)			
	F. Non-operating income/(expense)			
GL 690	Interest expenses	51		
GL 694	Gain (Loss) due to exchange rate fluctuation	52 ¹⁰		
GL 465	Government subsidy	53		
GL 490 (SL 05)	Interest income (net of source tax)	54		
GL 490 (SL 010)	Dividend income (net of source tax)	55		
GL 490 (SL 015)	Gain on sale of share (net of source tax)	56		
GL 490 (SL 020)	Other non-operating revenue	57 ¹¹		
	Total non-operating income/ (expense)			
	G. Net profit before contribution to WPPF			
GL 697	H. Contribution to WPPF	58		
	I. Net profit before income tax			
GL 698 (SL 005)	J. Income tax expenses			
GL 264, 698 (SL 010)	Current tax	59		
GL 264, 698 (SL 010)	Deferred tax	27.02		
	Prior year tax (adjustment)	27.03		
	Total income tax			
	K. Net profit/ (loss) after tax			
GL 495	L. Other comprehensive income	60		
	M. Total profit/ (loss) and other comprehensive income			
	N. Basic Earnings Per Share (EPS)	61		

*This column is not a part of reporting format, it is only for reference.

¹Revenue from Energy Charge, Demand Charge and Power Factor Surcharge according to the Uniform System of Accounts shall be disclosed with relevant explanatory information. In addition, a schedule describing



Bangladesh Energy Regulatory Commission

APPENDIX-12

consumer category wise retail electricity sale quantity (kWh) and consumer category wise revenue from Energy Charge, consumer category wise Sanction Load (kW) and consumer category wise revenue from Demand Charge and consumer category wise revenue from Power Factor Surcharge according to this Uniform System of Accounts shall be attached separately with relevant explanatory information.

²Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.

³Quantity of bulk purchase amount (kWh) and purchase costs from different sources shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁴Quantity of transmission amount (kWh) and transmission costs shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁵Distribution Utility and Voltage level wise costs for power factor surcharge shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁶Major item wise personnel expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁷Item wise expenses shall be disclosed separately according to this Uniform System/Chart of Accounts with other explanatory information.

⁸Disclosed separately according to this Uniform System/Chart of Accounts with calculation method and other explanatory information.

⁹Loan-wise calculation shall be disclosed with other explanatory information.

¹¹Subsidiary-ledger/item-wise amount of revenue shall be disclosed according to this Uniform System/Chart of Accounts with other explanatory information.



**[FOR ALL DISTRIBUTION UTILITIY/COMPANIES/PBSS]
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE-----**

Particulars	Share Capital	Share Money Deposit	Equity from Govt.	Appraisal Surplus	Grants	Retained Earnings
Balance as on June 30-----						
Add: Net profit (loss) during the year						
Add: Addition during the year						
Add: Prior year's adjustment						
Total						
Less: Adjustment during the year						
Less: Prior year's adjustment						
Less: Cash dividend paid						
Balance as on 30 June-----						

FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Share Capital	Share Money Deposit	Equity from Govt.	Appraisal Surplus	Grants	Retained Earnings
Balance as on June 30-----						
Add: Net profit (loss) during the year						
Add: Addition during the year						
Add: Prior year's adjustment						
Total						
Less: Adjustment during the year						
Less: Prior year's adjustment						
Less: Cash dividend paid						
Balance as on 30 June-----						



[FOR ALL DISTRIBUTION UTILITIY/COMPANIES/PBSs]
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30TH JUNE-----

Particulars	Notes	Amount in Taka	
		FY.....	FY.....
A. Cash flow from operating activities:			
Received from energy sales			
Received from Government subsidy			
Received from other operating and non-operating activities			
Collection of Govt. duty, VAT and tax			
Total cash inflows from operation			
Cash payment			
Purchased power cost			
Personnel expenses			
Repair and maintenance expenses			
Administrative and general expenses			
Interest expenses			
Income tax			
Govt. duty, VAT and tax			
Cash outflows from operation			
Net cash flows from operation activities			
B. Cash flows from investing activities:			
Acquisition of property, plant & equipment			
Acquisition of stores & equipment			
Sale of property, plant & equipment			
Investment in project in progress			
Investment in shares and term deposit			
Net cash flows from investing activities			
C. Cash flows from financing activities:			
Capital from Government			
Receive as deposit work fund			
Received as grant			
Received as loan			
Received as security deposit (consumer & contractor)			
Paid as long term loan			
Paid as dividend			
Refund against deposit work			
Net cash flows from financing activities			
D. Cash and cash equivalents increase/(decrease) during the year (A+B+C)			
E. Cash & cash equivalents at the beginning of the year			
F. Cash & cash equivalents at the ending of the year (E+F)			
Net operating cash flows per share (NOCFPS)			

(Signature)

(Signature)

(Signature)

(Signature)

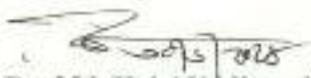


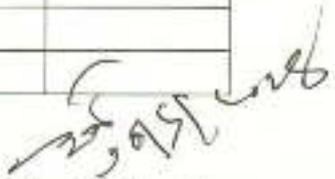
Bangladesh Energy Regulatory Commission

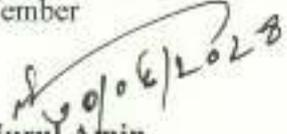
APPENDIX-14

Particulars	Notes	Amount in Taka	
		FY...	FY...
D. Cash and cash equivalents increase/(decrease) during the year (A+B+C)			
E. Cash & cash equivalents at the beginning of the year			
F. Cash & cash equivalents at the ending of the year (E+F)			
Net operating cash flows per share (NOCFPS)			


Abul Khayer Md. Aminur Rahman
Member


Dr. Md. Helal Uddin, ndc
Member


Dr. Mohammad Yamin Chowdhury
Member


Md. Nurul Amin
Chairman

