

**BANGLADESH RURAL ELECTRIFICATION BOARD  
DHAKA, BANGLADESH**

**PBS INSTRUCTION 200-07**

**SUBJECT: PBS FINANCIAL AND STATISTICAL REPORT**

**I. PURPOSE:**

This Instruction sets forth requirements regarding the preparation and submission of financial and statistical report to BREB by PBSs. It provides guidelines and instruction for its preparation.

**II. POLICY:**

In the interest of protecting the security of the Government loans and in accomplishing the statutory objective of a sound program of Rural Electrification, it is BREB Policy to require PBSs to submit periodic financial and statistical report.

**III. REPORT: MONTHLY FINANCIAL AND STATISTICAL REPORT. BREB FORM-550**

PBSs are required to prepare an accumulated and completed financial and statistical report monthly in accordance with this Instruction:

- A. This report is essential to PBSs management in effectively operating and controlling the business.
- B. As an aid to PBSs in developing and submitting operating information on a uniform basis, BREB prescribes a report form to be used by the PBSs. It is BREB FORM-550.
- C. This report is also essential to BREB management in effectively evaluating the achievement of the targets of Annual Performance Agreement (APA) signed with the PBSs.

**THE PREPARATION AND SUBMISSION OF THE FINANCIAL AND STATISTICAL REPORT: BREB FORM 550**

- A. The reports prepared by PBSs must accurately reflect the financial data as shown in the Books of Accounts, and should be prepared in accordance with the detailed instruction contained here. Maximum benefits can be derived from the monthly and annual reports only when they are correctly prepared.
- B. Before submitting the report, it should be checked and verified for both clerical and typographical errors.

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10-01-1979	BREB	BREB Board	1	3
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C. Five (5) copies of the report must be submitted to Directorate of Financial Monitoring, PBS Loans and Budget, PBS Monitoring & Management Operation, System Operation and Energy Audit & Tariff of BREB not later than ten (10) days after the end of the month.

D. If, after submission of BREB Form 550 for June 30, any major adjustments in the accounts are made, which significantly affect the operating statement for the year, such as the Balance Sheet or other financial statistics, a revised form reflecting these adjustments should be submitted to BREB.

**Timely Reporting:**

Timely reporting not only facilitates the BANGLADESH RURAL ELECTRIFICATION BOARD to fulfill its reporting obligations but helps the PBSSs to have data promptly for effective management. It is strongly urged by BREB that attention be given by PBS for organizing operations in the manner that enable PBS to submit report in time.

**SECTION-I**

**SPECIFIC INSTRUCTIONS FOR COMPLETING THE BREB FORM 550**

1. The Monthly Financial and Statistical Report - BREB Form 550 is composed of 17 (Seventeen) parts as follows:

- Part A: Statement of Revenue and Expenses.
- Part B: Aging of Consumer Accounts Receivable - Electric
- Part B-1: Other Information.
- Part B-2: Aging of Accounts Receivable, Rebate Govt. / Semi- Govt.
- Part C: Balance Sheet.
- Part C-1: Details of Total Long Term Debt.
- Part C-2: Changes in Utility Plant.
- Part D: Consumer Sales and Revenue Data.
- Part-D-1: Consumer Sales, Revenue and Collection Data (new consumer).
- Part-D-2: Details of Revenue and Collection Government/ Semi-Government.
- Part-D-3: Details of Consumers Sales and Revenue Data.
- Part E: Energy and Demand Data as per Billing Meter.
- Part E-1: Energy and Demand Data as per PBS Substation Meter
- Part F: Plant and Consumer Data.
- Part F-1: Connected/ Removed/Facility/Idle Consumers by Category.
- Part G: Aging of Accounts Payable.
- Part H: Uncollectible Written off, Recovered and Percentage of Recovery.
- Supplement-1: Status of Budget.

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2. Much care should be exercised in filling up the Report with statistical Data.
3. Reporting all amounts should be to the "Nearest Taka", eliminating the Paisa. All sub-totals and totals should be the sums of the Rounded figures used.
4. Status of Budget (Supplement-1) should be submitted along with BREB Form 550 on quarterly basis. Instruction in this regard will be issued by Directorate of Loans and Budget, BREB from time to time.

## SECTION- II

### DESCRIPTION OF DATA:

Line by line and column by column description of data that are to be reported under different Parts of the Form-550, which are as follows:

### PART A: STATEMENT OF REVENUE AND EXPENSE

This part shall be filled up after all the General Ledger Accounts have been updated for the reporting month. For each line item, the following information shall be furnished in the appropriate column:

**COLUMN (a): YEAR TO DATE- LAST YEAR:** The net sum accumulated from the beginning of the last completed fiscal year to the date for the same period of the last fiscal year.

**COLUMN (b): YEAR TO DATE-THIS YEAR:** The net sum accumulated from the beginning of the current fiscal year to the end of the reporting month.

**COLUMN (c): THIS MONTH:** The net sum of transactions recorded during the reporting month.

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Listed opposite of each line item are the sources from where the necessary information is to be obtained:

<u>LINE ITEM</u>	<u>SOURCES</u>
1. SALE OF ELECTRICITY	ACCOUNT 440 THRU 455
2. OTHER OPERATING REVENUE	ACCOUNT 460 THRU 466
3. TOTAL OPERATING REVENUE	SUM OF LINES 1 & 2
4. COST OF PURCHASED POWER	ACCOUNT 555
5. CROSS SUBSIDY/ CONTRIBUTION*	SUB-ACCOUNT 555.10
6. DISTRIBUTION EXPENSE - OPER. & MAINT.	ACCOUNT 580 THRU 598
7. CONSUMER SELLING EXPENSES	ACCOUNT 901 THRU 908
8. ADMINISTRATIVE & GENERAL EXPENSES	ACCOUNT 920 THRU 933
9. TOTAL OPERATING AND MAINTENANCE EXP.	SUM OF LINES 4 THRU 8
10. DEPRECIATION & AMORTIZATION EXPENSE	ACCOUNT 934 + 935
11. TAX EXPENSE	ACCOUNT 936
12. INTEREST ON LONG TERM DEBT	ACCOUNT 937
13. TOTAL COST OF ELECTRIC SERVICE	SUM OF LINES 9 THRU 12
14. OPERATING MARGINS	LINE 3 MINUS LINE 13
15. GOVERNMENT SUBSIDY (IF ANY)	ACCOUNT 470
16. NON-OPERATING MARGINS-INTEREST	ACCOUNT 419
17. NON-OPERATING MARGINS-OTHER	ACCOUNTS 415 THRU 431 (EXCEPT ACCOUNT 419)
18. MARGINS	NET SUM OF LINES 14 THRU 17.

In line item 5, shown figure will be "Positive (+)" for the PBSS those are contributing subsidy and the figure will be "Negative (-)" for the PBSS those are receiving subsidy.

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**PART B: AGING OF CONSUMER ACCOUNTS RECEIVABLE-ELECTRIC**

The information for each column by line item is available in the Consumer Subsidiary Ledgers. The Aging Summary which is to be prepared from the Consumer Subsidiary Ledger requires aging by book number and by class of service as per rate schedule. Totals from the Aging Summaries give the required reporting information. Total Receivable Amount is the sum total of Current and Delinquent Amounts (Over 30 days and \*Over 90 days Receivables). \*To be done after computerization of billing record.

**CLASS OF SERVICE:**

- 1.1LT\_A(Domestic)
- 1.2 LT\_B(Irrigation/Agriculture Pump)
- 1.3 LT\_C1 (Small Industry)
- 1.4 LT\_C2(Construction)
- 1.5 LT\_D1(Education, Religious & Charitable Institutes and Hospitals)
- 1.6 LT\_D2 (Street Light, Water Pump & Battery Charging Station)
- 1.7 LT\_E(Commercial And Office)
- 1.8 LT\_T(Temporary)
- 2.1 MT-1 Domestic
- 2.2 MT-2 Commercial And Office
- 2.3 MT-3 Industry
- 2.4 MT-4 Construction
- 2.5 MT-5 General
- 2.6 MT-6 Temporary
- 3.1 HT-1 General
- 3.2 HT-2 Commercial And Office
- 3.3 HT-3 Industry
- 3.4 HT-4 Construction
- 4.1 EHT-1 General
- 4.2 EHT-2 General
- 5. Solar PV Systems
- 6. Sales to BPDB/ DPDC
- 7. Re-sale to PBS

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