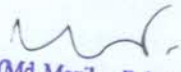


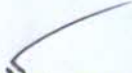
SECTION VI


PLANT AND PROPERTY ACCOUNTING

Revision:


PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollah)
Asst. Secy.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

INTRODUCTION

This Plant and Property Accounting System is designed to provide cost data on the PBSs' investment in utility plant. It will also provide data on values of materials held in stock to operate, maintain and expand plant facilities.

The Plant and Property Accounting System involves three (3) basic applications: 1. Material Accounting 2. Work Order Accounting 3. Plant Accounting Continuing Property Records. Each of these are addressed in their individual parts of this Section of the PBS Accounting Procedures Manual.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1.1	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

CONTENTS

SECTION VI - PART I

MATERIAL ACCOUNTING

PAGE NO. PBS-AP-6-1

SECTION VI - PART II

WORK ORDER ACCOUNTING

PAGE NO. PBS-AP-6-2

SECTION VI - PART III

PLANT ACCOUNTING--CONTINUING PROPERTY RECORDS

PAGE NO. PBS-AP-6-3

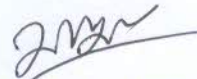
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1.2	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant TAPP, BREB



(Md. Mozammel Haq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board) BREB

SECTION - VI
PART - I
MATERIAL ACCOUNTING

Table of contents

Page No.

A.	Purpose	PBS-AP-6-1-1
B.	General	PBS-AP-6-1-1
C.	Material Receiving Report (BREB Form No. 170A)	PBS-AP-6-1-2
D.	Store Ledgers (BREB Form No. 321)	PBS-AP-6-1-5
E.	Material Tickets (BREB Form No. 323)	PBS-AP-6-1-8
F.	Material Summary (BREB Form No. 552)	PBS-AP-6-1-11
G.	Material Distribution (BREB Form No. 327)	PBS-AP-6-1-14
H.	Reconciliation	PBS-AP-6-1-14

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1.3	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Moxammel-Huq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (TAPP), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

SECTION - VI

PLANT AND PROPERTY ACCOUNTING


PART-I

MATERIAL ACCOUNTING

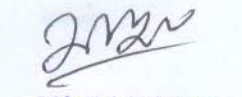
Revision:


PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1.4	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Huj)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollah)
Asst. C-

SECTION-VI

PLANT AND PROPERTY ACCOUNTING

PART- I

MATERIAL ACCOUNTING

[A] PURPOSE

To establish procedures for documentation of receipt, storage and utilization of materials by the PBS.

[B] General


The Storekeeper is responsible for completion of Receiving Reports, Material Charge Tickets, Material Credit Tickets and Material Salvage Tickets. These records may have been partially prepared under the direction of the AGM who is supervising the stores; however, the Storekeeper shall ensure inclusion of all necessary data.

RECEIPT OF MATERIALS:

1. Material Receiving Reports are used to record receipt of material from Vendors and Suppliers
2. Material Credit Tickets and Material Salvage Tickets are used to record receipt of materials from PBS contractors and employees (i.e. other than Vendors or Suppliers.)

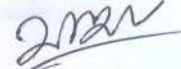
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-1	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB



(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Absarul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

STORAGE OF MATERIALS:

1. STORES Ledgers are used to maintain records on materials passing thru and held in the PBS Store. These are maintained in the Finance Department of the PBS.
2. Stock Registers are also maintained by the PBS Storekeeper, however, these records are not considered as part of the Material Accounting Procedure.

DISBURSEMENT OF MATERIALS:

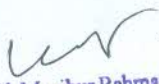
Material Charge Tickets are used to record the issuance of materials from the PBS Store.

[C] Material Receiving Report


When material is received by the PBS from BREB project stores or any other sources, the Storekeeper will prepare a Material Receiving Report (BREB Form No. 170A, Exhibit-I). These reports shall state the quantity and are delivered to the Finance Department when materials are received. The Receiving Reports shall be priced and extended from the Issue Voucher or Invoice. The first copy shall be attached to the journal voucher or disbursement voucher, the second copy will be forwarded to the plant accounting section for maintaining the stores records and shall be retained for future reference.

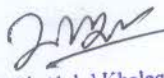
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-2	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB



(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque,
Consultant, TAPP, BREB


(Md. Ahsanul Haque,
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

RECEIVING REPORT

_____ PBS Repost No. (1)

Date (2) _____ Sheet of (2) _____
 _____ (2) _____
 Received From (2) _____ Address (2) _____
 (2) (2) (2) (2) (2) (2)
 _____ Tick one Express Parcel post Prepaid Vendor
 Shipped/Via Freight Bill No.

No. of packages _____ (2) _____ Weight _____ (2) _____ Condition _____ (2) _____ Delivered to _____ (2) _____
 Checked with (Purchase Order) by _____ (2) _____ Credit Memo issued by _____ (2) _____
 (Warehouse Issue)

Issue No. of P.O. No.		Work Oder No. Or Account No.		(2) Partial shipment <input type="checkbox"/>		(2) Complete shipment <input type="checkbox"/>	
(2)		(2)		Remarks: (2)			
Sl. No	Stock No.	Description	Unit/Measure	Quantity	Unit Price	Total Price	
(2)	(2)	(2)	(2)	(2)	(3)	(3)	
Grand Total						(3)	

Received by _____ (4) _____ Date _____
 Verified by _____ (5) _____ Date _____
 AGM
 Approved by _____ (6) _____ Date _____
 GM
 Posted by _____ (7) _____ Date _____

Distribution: 1&2 . Finance 3. Store Keeper 4. Supplier 5. Carrier

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-3	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman) Consultant TAPP, BREB
 (Md. Duhidul Islam) Consultant TAPP, BREB
 (Md. Mozammel Haq) Consultant TAPP, BREB
 (Md. Abdul Khaleque) Consultant TAPP, BREB
 (Md. Ahsanul Haque) Consultant TAPP, BREB
 (Debasish Chakrabortty) Asst. Secy. (Rec)
 (Kamrul Ahsan Mollik) Asst. Secy. (Rec)
 ৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


RECEIVING REPORT


Instructions for completing BREB Form No. 170-A (Exhibit-0)


1. Pre-numbered form.
2. Information completed by the Storekeeper.
3. Accounting Department prices and extends from the Issue Voucher or Invoice.
4. Signature of person receiving materials.
5. Signature of Store Supervising AGM.
6. Signature of General Manager.
7. Signature of person posting to stores ledgers.

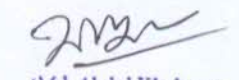
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-4	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB



(Md. Dunidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

[D] Stores Ledgers

1. The receipt of all material will be recorded from completed Receiving Reports. These reports shall be delivered to the Finance Department when materials are received
2. The Plant Accounting Section will prepare a Stores Ledger Sheet (BREB Form No.321 Exhibit No. I) for each item of material received. Quantities and costs of received materials will be recorded in the Stores Ledger.


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-5	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB



(Md. Duhidul Islam)
Consultant TAPP, BREB


(Md. Mozammel Haque)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

STORE LEDGER

Description _____ (1) _____ Item No. ____ (2) ____

Date	Details	MRR No.	Received				issued		Balance		Average Unit price	Unit
			Quantity	Invoice amount	Freight chgs.etc.	Value	Quantity	Value	Quantity	Value		
(3)	(4)	(5)	(6)	(6)	(6)	(6)	(7)	(7)	(8)	(8)	(9)	(10)

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-6	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


 (Md. Mozibur Rahman)
 Consultant, TAPP, BREB


 (Md. Duhidul Islam)
 Consultant TAPP BREB


 (Md. Mozammel Haq)
 Consultant, TAPP, BREB


 (Md. Abdul Khaleque)
 Consultant TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


 (Md. Ahsanul Haque)
 Consultant, TAPP, BREB


 (Debasis Chakraborty)
 PD, TAPP BREB


 (Kamrul Ahsan Mollik)
 Asst. Secy. (Board)

STORES LEDGER

Instructions for completing BREB (Form No. 321, Exhibit-I)

All information is recorded by the Plant Accounting Section

1. A description of the item the sheet is prepared for
2. Item Number
3. Date of posting
4. List details of entry
5. Number of Material Receiving Report
6. Record Quantity, invoice amount, freight charges, etc. and value of items received (Material Receiving reports, Summary of material Tickets)
7. Record quantity and value of items issued (Summary of Material Tickets)
8. Record balance of quantity (Received less issued) and value
9. Record average unit price (Total value of the items divided by the quantity of items).
10. Record measure of units (Liters, Meters, pieces, etc.)

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-7	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB



(Md. Duhdul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque,
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy (R. & A.)

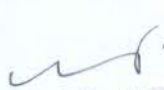
৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

[E] Material Tickets


1. The Material Ticket form shall be a multiple use Ticket for charges, credits and salvage. When materials are issued from or returned to the PBS Stores a Material Ticket (BREB Form No. 323, Exhibit No.II) must be completed. Material Tickets shall be submitted daily to the Plant Accounting Section.
2. Material Charge, Credit and Salvage(reusable) Tickets are priced and extended by the Plant Accounting Section. The unit cost is determined from the Stores Ledger Sheets
3. Salvage (not reusable) Tickets are used to record quantity only.

Revision:


PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-8	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant, TAPP, BREB



(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haque)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭.০০

MATERIAL TICKET

Instructions for completing BREB Form No. 323 (Exhibit-II)

1. Pre numbered form
2. Date of ticket
3. Tick applicable box
4. Name of person returning materials [Credit or Salvage (re-usable) Tickets]
5. Name of person the Material was issued to (Charge Tickets)
6. Completed by Store Keeper
7. Completed by Plant Accounting Section
8. Work Order Number-as applicable completed by Store Keeper
9. Account Number-as applicable completed by Store Keeper
10. Signature of person receiving or returning materials
11. Signature of person issuing or receiving returned Materials
12. Signature of Store Supervising AGM

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-10	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Dujdul Islam)
Consultant TAPP, BREB



(Md. Mozammel Haq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant TAPP, BREB


(Md. Ahsanul Haque)
Consultant TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy (TAPP)

[F] Material Summary

1. Material Tickets for Charges, Credits and Salvage- (Usable) are priced and extended. The Plant Accounting Section records quantities of items for each Ticket to the Summary of Material Tickets (BREB Form No.552 , Exhibit No.III)
2. After Material Tickets are posted to the Summary of material Tickets, totals are taken for each line item and extended with average unit price. These total quantities and price will be posted to the Store Ledger.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-11	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant TAPP, BREB

(Md. Mozammel Haq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque,
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollah)
Asst. Secy. (Persn), BREB

No _____ (1) _____

SUMMARY OF MATERIAL TICKETS

Month _____ (2) _____ Year _____ (2) _____

Stock No.	Item size or class	Ticket Number												Total qty.	Unit cost	Total Amount		
		(3) ←																→ (3)
(4)	(4)	(5) ←														(6)	(7)	(8)

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-12	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman,
Consultant TAPP BREB)

(Md. Duhidul Islam),
Consultant TAPP BREB

(Md. Mozammel Haq),
Consultant TAPP BREB

(Md. Abdul Khaleque),
Consultant TAPP BREB

(Md. Anasrul Haque,
Consultant TAPP BREB)

(Debasish Chakraborty),
PD, TAPP BREB

১২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Motik),
Asst. Secy.

SUMMARY OF MATERIAL TICKETS

Instructions for completing (BREB Form No. 552, Exhibit-III).

Information recorded by the Plant Accounting Section from Material Tickets.

1. Page Number
2. Month and Year of preparation
3. List Ticket(s) number
4. Posts from Material Tickets
5. Total of items from Material Tickets
6. Cross-foot from-total of items
7. Average cost from Store Ledger
8. Column 6 times Column 7 equals total amount

* Total quantities and amounts are posted to the Stores ledgers.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-13	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP BREB

(Md. Duhidul Islam)
Consultant TAPP BREB

(Md. Mozammel Haq)
Consultant TAPP BREB

(Md. Abdul Khaleque)
Consultant TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Md. Akbarul Haque)
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Abasa Mollah)
Asst. Secy (Board) BREB

[G] **MATERIAL DISTRIBUTION**

1. The Materials Distribution (BREB Form No. 327, Exhibit-IV) is used to gather all costs recorded on Material Tickets and to distribute these costs to the appropriate Work Order or Expense Account.
2. The Taka amounts of the Material Tickets are posted to the appropriate columns of the Materials Distribution Form. The Form is then footed and cross-footed. The Net amounts of all the Charges/Credits to the Expense Accounts or Work Orders must be equal the Account Number 154 column.
3. A Fixed Journal Entry will be prepared from the Materials Distribution Form for recording in the Books of Accounts.
4. The Taka amount of the Summary of Material Tickets must be equal to the net amount of account number 154 of the Material Distribution Form.

[H] **RECONCILIATION**

The total Taka Amount of all the Stores Ledger Sheets must equal the total Taka of the General Ledger Account Number- 154 "Materials and Supplies-Electrics.

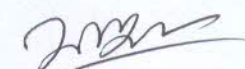
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-14	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

MATERIALS DISTRIBUTION

Month _____(2)_____ Year _____(2)_____


Date	Ticket No	A/C 154		Work in Progress						Miscellanies			Construction		Retirement		
		Debit	Credit	107.10	107.20	107.30	107.40	107.50	108.80	A/C No.	Debit	Credit	W.O. No.	Amount	W.O. No.	Amount	
(3)	(4)	(5)	(5)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(7)	(7)	(7)	(8)	(8)	(9)	(8)

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date.	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-15	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


 (Md. Mozibur Rahman)
 Consultant TAPP, BREB



 (Md. Duhidul Islam)
 Consultant TAPP, BREB


 (Md. Mozammel Haq)
 Consultant TAPP, BREB


 (Md. Abdul Khaleque)
 Consultant TAPP, BREB


 (Md. Ahsanul Haque)
 Consultant TAPP, BREB


 (Debasish Chakraborty)
 PD, TAPP, BREB


 (Kamrul Ahsan Mollik)
 Asst. Secy. (Board), BREB,

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

MATERIALS DISTRIBUTION

Instructions for completing (BREB Form No. 327, Exhibit-IV)


All information is recorded on this form by the Plant Accounting Section from Materials Tickets.

1. Page number
2. Month and Year of preparation
3. Date of the Material Ticket
4. Material Ticket Numbers
5. Record Charge Tickets (Credit) Salvage (usable) and Credit Tickets (Debit)
6. Record to proper Account Numbers
107.20-Force, 107.30-Equipment, 107.40-Contract BREB,
107.50-Renovation BREB, 108.80-Retirement)
7. Record any Misc. Account Numbers and Debit/Credit amount
8. List Work Order Numbers and amount (Construction)
9. List Work Order Numbers and amount (Retirement)

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-1-16	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB



(Md. Mazammi Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollah)
Asst. Secy. (Board), BREB

**SECTION VI
PLANT AND PROPERTY ACCOUNTING**


**PART II
Work Order Accounting**

Revision:


PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB



(Md. Mozammel Huda)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollah)
Asst. Secy. (Board), BREB.


SECTION VI


PART II
Work Order Accounting

<u>Table of Contents</u>	<u>Page No.</u>
A. Purpose	PBS-AP-6-2-1
B. General	PBS-AP-6-2-1
C. Work Order Numbering	PBS-AP-6-2-2
D. Work Order Log.	PBS-AP-6-2-3
E. Construction/Retirement Work Order	PBS-AP-6-2-4
F. Material	PBS-AP-6-2-5
G. Labour and other costs	PBS-AP-6-2-5
H. Store Expenses	PBS-AP-6-2-10
I. Transportation Expenses	PBS-AP-6-2-13

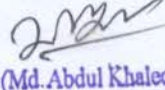
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2.1	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Dujidul Islam)
Consultant, TAPP, BREB


(Md. Mazammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board)

SECTION VI

**PLANT AND PROPERTY ACCOUNTING
PART II**

WORK ORDER ACCOUNTING

[A] Purpose

To establish procedures for maintaining records on work orders issued and close-out done by the PBS.

[B] General


1. The O & M Section will prepare/issue the work orders for Construction works and retirement as well. This section will maintain the work order log. Store Expenses will be distributed/allocated to work orders. Allocation of store expenses and transportation expenses will be made by the Plant Account section. The cost of Materials net issued will be recorded in Construction work order.
2. Additions to Continuing Property Records will be recorded as Construction Work Order are closed to Plant Accounts.
3. Deletions to Continuing Property Records will be made as retirement Work Orders are closed to Plant Accounts.

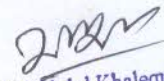
Revision:


PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-1	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB

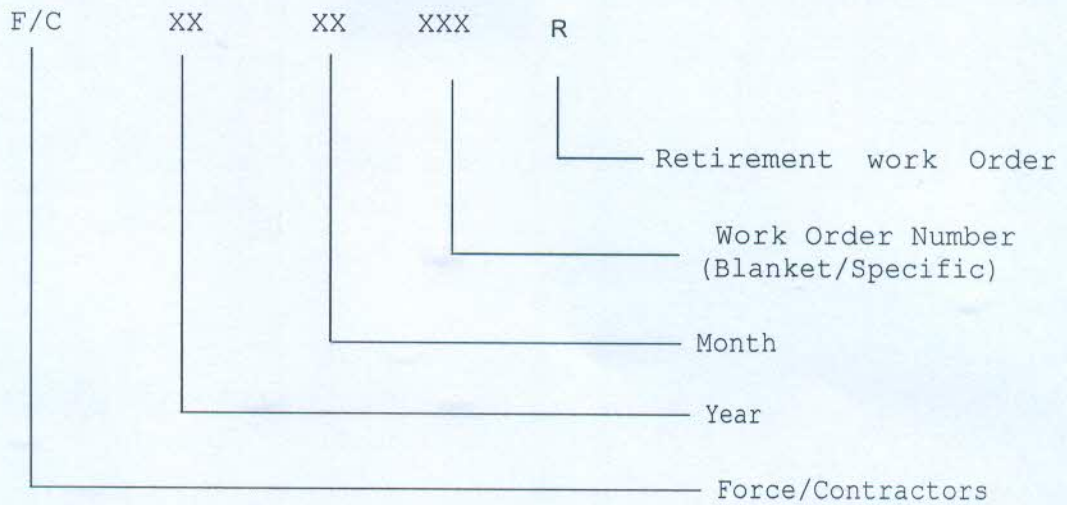

(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

[C] Work Order Numbering

1. This numbering system will be a eight/nine (8/9) digit number as follows:



All Work Orders must be assigned a number by the AGM(O&M)/Engg. The first letters of the number will indicate if it is to be done by the PBS Personal "Force Account" (F) or Contractor(C).

A Blanket Work Order Number is assigned to a Work Order of a re-occurring nature and is issued for one month duration. It is used to gather costs for the additions and/or retirements to plant. The Work Orders will be closed to the plant accounts at the end of following month after all the related transactions have been recorded.

All Work Orders that involve retirement will be assigned the letter "R".

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-2	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Huq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollah)
Asst. Secy. (Board), BREB.

Blanket Work Orders Numbers are assigned as follows:

- F/C-XX-XX-001-Installation of Services.
- F/C-XX-XX-002-Purchase and installation of Meters.
- F/C-XX-XX-003-Purchase and installation of Transformers.
- F/C-XX-XX-004-Installation of street Lights.
- F/C-XX-XX-005-Installation of Short Line Extensions.
- F/C-XX-XX-006-Installation of Others special equipment
- F/C-XX-XX-007 to F/C-XX-XX-20-Reserved for future assignment.

Specific Work Orders will be numbered sequentially beginning with F/C-XX-XX-021. The Work Order will be issued for a specific job not covered by the Blanket Work Orders and may remain open for more than one month. The Specific Work Order will be charged with all the related costs and will be closed to the Plant Accounts when the construction work is completed and all related transactions have been recorded.

[D] Work Order Log

1. The Work Order Log will be maintained by the AGM(O&M) /Engg. All Work Orders must be recorded in the Log.
2. This Log provides detailed information as to the purpose and status of all Work Orders and provides a permanent record relative to the Work Orders completed.
3. The Log must be retained in the O&M/Engg. Department for future reference.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-3	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREP

(Md. Duniqul Islam)
Consultant, TAPP, BREP

(Md. Mozammel Haq)
Consultant, TAPP, BREP

(Md. Abdul Khaleque)
Consultant, TAPP, BREP

(Md. Ahsanul Haque)
Consultant, TAPP, BREP

(Debasish Chakraborty)
PD, TAPP, BREP

(Kamrul Ahsan Mollah)
Asst. Secy. (Board), BREP


৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

[E] Construction/Retirement Work Order


1. The AGM-(O&M) /Engg. will prepare the Work Order Form(s) at the time these are recorded in the Work Order Log. The following information will be recorded on the Work Order, Description of Work, Work Order Number, authorized by and starting date. The AGM-(O&M)/ Engg. will then submit the form to the Plant Accounting Section who is responsible for gathering the cost charged to the Work Orders. BREB Form(s)No.383 - "Construction Work Order"- Exhibit No. I or BREB Form No.564- "Retirement Work Order"- Exhibit No. II will be used for this purpose.
2. These Forms will be retained in a hard cover post binders as subsidiary records to Accounts 107- Construction Work In Progress or 108.80-Retirement Work In Progress
3. This form will be maintained until all related costs have been recorded and the Work Order closed to the Plant Account Record (Continuing Property Records--CPRs)

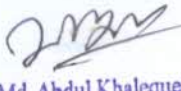
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-4	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant, TAPP, BREB



(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

[F] Material

1. Acquisition of General Plant items shall be recorded in Work Orders in such manner as to identify cost items with associated property units.
2. The cost of materials issued from the PBS Store will be recorded directly to each Work Order from the Materials Distribution Form.
3. A Fixed (re occurring) Journal Voucher is prepared from the Materials Distribution Form.

[G] Labor and Other Costs


1. The Labor cost for each Work Order will be posted from the Payroll Journal BREB Form 130.3
2. There may be other costs to be included in the Work Order. These costs will be recorded from the Disbursement Vouchers.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-5	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB



(Md. Duhidul Islam)
Consultant TAPP BREB



(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakrabortty)
PD, TAPP, BREB



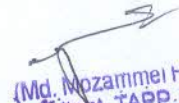
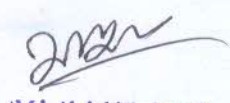




(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

CONSTRUCTION WORK ORDER

Description of Work (1)				Work Oder No. _____ (1)		Authorized by _____ (1)		Starting date _____ (1)		Completion date _____ (8)	
Date (2)	Description (3)	Post Ref. (4)	✓ (5)	Debit (6)	Credit (6)	Balance (7)					

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-6	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

 (Md. Mozibur Rahman) Consultant, TAPP, BREB	 (Md. Duhidul Islam) Consultant TAPP BREB	 (Md. Mozammel Haq) Consultant TAPP, BREB	 (Md. Abdul Khaleque) Consultant, TAPP, BREB
 (Md. Ahsanul Haque) Consultant, TAPP, BREB	 (Debasish Chakraborty) PD, TAPP, BREB	 (Kamrul Ahsan Mollah) Asst. Secy. (Board), BREB	<p align="center" style="color: red; font-weight: bold;">৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০</p>

CONSTRUCTION WORK ORDER

Instructions for completing BREB Form No. 383 (Exhibit No.I)

1. The AGM(O&M)/Engg. completes from the Work Order Log.
2. The Plant Accounting Section records the date of all transactions.
3. The Plant Accounting Section lists the description of the entry, i.e. Labour, Materials or Stores and Transportation Expenses, etc.
4. Record posting reference.
5. Tick mark for posting.
6. Record Debit/Credit amount of entry.
7. Record balance.
8. Plant Accounting Section records from the Tabulation of Staking Sheets.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-7	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Akbarul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. Secy. (Board)

RETIREMENT WORK ORDER

Description of Work (1)	Work Oder No. _____ (1) _____ Authorized by _____ (1) _____ Starting date _____ (1) _____ Completion date _____ (3) _____
----------------------------	--

Property Retirement

Date (2)	Reference (3)	Description (3)	Account No. (4)	Unit Number (3)	Quantity (3)	✓ (7)	Unit cost (5)	Total cost (6)	✓ (7)

Cost of Retirement

Date (2)	Description (3)	Post Ref. (4)	✓ (5)	Debit (6)	Credit (6)	Balance (7)

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-8	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. S-


RETIREMENT WORK ORDER

Instructions for completing BREB Form No. 564 (Exhibit No.II)

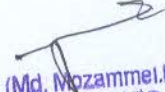
1. The AGM-O&M/Engg. completes from the Work Order Log.
2. The Plant Accounting Section record the date of transaction.
3. Plant Accounting Section records from the Tabulation of Staking Sheets.
4. Plant Accounting Section records applicable Account Number.
5. Information from the Continuing Property Records.
6. Number of Units times the Unit Cost.
7. Tick Mark for posting.
8. Records date of transaction.
9. Description of the entry, i.e. (Labor, Material, Transportation and Stores Expense, etc.)
10. Reference.
11. Debit/Credit amount.
12. Balance.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-9	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB



(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollah)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

[H] Stores Expense

1. The General Ledger Account Number 163-Stores Expenses-Un distributed is used to gather all the expenses related to material handling. This includes, but not limited to, the labor of the Storekeeper, depreciation expense, inventory adjustment and the applicable portion of the Electric Bill.
2. BREB Form No.555 Allocation of Stores Expenses (Exhibit No. III) is used to distribute the Stores Expenses which are allocated to each expense account or work order based on the Taka amount of materials net issued. The total Stores Expense is divided by the total materials issued to arrive at the ratio for allocation.

A Fixed (recurring) Journal Voucher is prepared from the Form No.555 after completion.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-10	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant TAPP, BREB

(Md. Mozammel Haq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollah)
Asst. Secy. (Board), BREB

ALLOCATION OF STORES EXPENSES

Month:.....(1)..... Year:(1).....

Account /Work Order No.	A	B	Remarks	✓
	Materials issued	Stores Expenses		
(2)	(3)	(5)	(6)	(7)
(2)		(5)		
Totals	(3)	(4)		

1. Divide the total in column B by the total in column A (equal ratio for transportation expenses)

Prepared by:..... (8).....
Plant Accountant/Asstt.Plant Acctt.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-11	3

Revisions : 03/1996, 24/12/2013, 19/02/2020

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant TAPP, BREB

(Md. Mozammel Haq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ansanur Raque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Ahsan Mollik)
Asst. Secy. (P)

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

ALLOCATION OF STORES EXPENSE

Instructions for completing BREB Form 555 (Exhibit No-III)


1. Month and Year of preparation.
2. Record the Account or Work Order Number from the Materials Distribution.
3. Record the total Taka amount of materials net issued to each Account or Work Order from the Materials Distribution and total the Column.
4. Record the total Taka amount from the Account Number 163- Stores Expenses-Un-distributed.
5. Allocate the Stores Expenses to each Account or Work Order by using the computed Ratio. (Column B-4 divided by Column A-3)
6. Remarks (if necessary)
7. Tick after posting to the Account or Work Order.
8. Prepared by Plant Accountant /Assistant Plant Accountant.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-12	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB



(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

[I] Transportation Expense

1. A Transportation Log Book (Exhibit No.III-I) must be maintained for each vehicle for the purpose of gathering the information necessary to allocate the expenses to the proper expense account or Work Order. The Transportation Log Books are recorded daily. At the end of the month, the Transportation Log Books are submitted to the Plant Accounts Section through AGM (Finance)/Finance-Accounts.
2. The Transportation Log Books must indicate the purpose of the use, total KM driven and to the account to be charged.
3. The Plant Accounts Section will summarize the Transportation Log Book(s) .BREB Form No. 554 (Exhibit No. V) will be used for this purpose.
4. After all the expenses for the month have been recorded to Subsidiary Ledger Account Number 184.10 "Transportation Expense-Clearing", the total is entered on BREB Form No.555-A Allocation of Transportation Expenses (Exhibit No.III-I).
5. The total expenses are divided by the total KM/Miles for a per km/mile ratio to charge each Expense Account or Work Order.

A Fixed (recurring) Journal Voucher is prepared from the Form No. 555A after completion.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-13	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque,
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

ALLOCATION OF TRANSPORTATION EXPENSES

Month _____ (1) _____ Year _____ (1) _____

Account No	A KM or Miles driven	B Transportation Expenses	Remarks	✓
(2)	(3)	(5)	(6)	(7)
(2)		(5)		
Totals	(3)	(4)		

1. Divide the total in column B by the total in column A (equal ratio for transportation expenses)

Prepared by: _____ (8)
Plant Accountant/ Asstt.Plant Acctt.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-14	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant TAPP, BREB

(Md. Mozammel Huq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant TAPP, BREB

(Md. Ahsanul Haque)
Consultant TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Ahsan Mollah)
Asst. Secy

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


ALLOCATION OF TRANSPORTATION EXPENSE

Instructions for completing BREB Form 555-A (Exhibit-III-I)

1. Month and Year of preparation
2. Record the Account number from the Summary And Distribution of Kilometers or Miles.
3. Record the Km/miles to each Account or Work Order Number from the Summary and Distribution of Kilometers or Miles and total the Column.
4. Record the total Taka amount from Account Number 184.10- Transportation Expenses-Clearing.
5. Allocate the Transportation Expense to each Account or Work Order Number by using the Computed Ratio. (Column B-4 divided by Column A-3)
6. Remarks (if necessary) .
7. Tick after posting to the Account or Work Order.
8. Prepared by Plant Accountant /Assistant Plant Accountant.


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-15	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant TAPP, BREB


(Md. Mozammel Haq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

Exhibit-IV

No _____ (1) _____

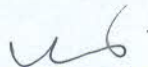
_____ PBS


Vehicle No. _____ (2) _____ **TRANSPORTATION LOG BOOK**
 Name of Driver. _____ (3) _____

Date	Users name and designation	Places of visit	Time		Meter		Total Miles/ KM used	Account number	Purpose of use	Signature of user	Fuel issued
			Out	In	Out	In					
											oil _____ Mobil _____ Other _____ Signature _____ _____
											Fuel issued oil _____ Mobil _____ Other _____ Signature _____ _____

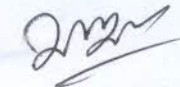
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-16	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


 (Md. Mozibur Rahman)
 Consultant TAPP, BREB


 (Md. Duhidul Islam)
 Consultant TAPP BREB



 (Md. Mozammel Haq)
 Consultant TAPP-BREB


 (Md. Abdul Khaleque)
 Consultant TAPP BREB


 (Md. Ahsanul Haque)
 Consultant TAPP, BREB


 (Debasis Chakraborty)
 PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


 (Kamrul Ahsan Molla)
 Asst. Secy. (Board), BREB.


TRANSPORTATION LOG BOOK


Instructions for completing Log Book- (Exhibit No. IV)

1. Page Number.
2. Vehicle Number.
3. Name of the assigned driver, if applicable.
4. Date the Vehicle was used.
5. Complete Name, Designation of User.
6. Record places of visits.
7. Record the time out and in.
8. Record the Km/miles out and in.
9. The total Km/miles used.
10. The Plant Accounting Section assigns the Account Number.
11. Brief explanation of the use: Do Not use "OFFICIAL USE"
12. Signature of the user.
13. User records the Fuel, Oil or other issued.
14. Signature of the person receiving Fuel Stock.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-17	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



(Kamrul Ahsan Mollah)
Asst. Secy.

Exhibit-V

SUMMARY AND DISTRIBUTION OF
KILOMETERS OR MILES - FROM VEHICLE LOG BOOKS

Month _____ Year ①

PBB Form No. 554

Vehicle No. ②	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total KM or Miles ④			
TOTALS ②																																			④

Account or Work Order No. ①	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total KM or Miles ③				
TOTALS ①																																				③

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-18	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haque)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. Secy

SUMMARY AND DISTRIBUTION OF KILOMETER OR MILES

Instructions for completing BREB Form No. 554 (Exhibit-V)

Information is recorded from the Log Book by the Plant Accounting Section.

Top Part of Form

1. Month and Year of report
2. Record the Vehicle Number.
3. Record the Km/miles for each vehicle used.
4. Record the total Km/miles for each vehicle for the month.
5. Total Km/miles for all Vehicles.

Bottom Part of Form

1. List the Account or Work Order Number.
2. Record Km/miles to each Account or Work Order per daily use.
3. Record total Km/miles to each Account or Work Order for the month.
4. Total Km/miles for all Accounts or Work Order Numbers.

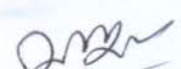
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-2-19	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

SECTION VI


PLANT AND PROPERTY ACCOUNTING


PART III

PLANT ACCOUNTING- CONTINUING PROPERTY RECORDS

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Uuhidul Islam)
Consultant TAPP BREB


(Md. Mazammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan)
Asst. Secy. (Board), BREB

SECTION - VI

PART - III

PLANT ACCOUNTING - CONTINUING PROPERTY RECORDS

<u>Table of contents</u>	Page No.
A. Purpose	PBS-AP-6-3
B. General	PBS-AP-6-3
C. Property Records	PBS-AP-6-3-2
D. Accounting for Construction Work Order Close Out	PBS-AP-6-3-22
E. Accounting for Retirement Work Order Close Out	PBS-AP-6-3-23
F. Accounting for Conversion - One Assembly Unit to Another	PBS-AP-6-3-24

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-1	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
D, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Sec.

SECTION VI

PLANT AND PROPERTY ACCOUNTING

PART III

PLANT ACCOUNTING -CONTINUING PROPERTY RECORDS

[A] Purpose

To establish procedures for maintaining records on utility plant facilities, equipment and property owned by the PBS.

[B] General

1. The Plant Accounting Section will maintain plant and property records which are referred to as Continuing Property Records (CPR). These are detail records of Ledger Accounts, containing details of quantities, unit values and total balance of units of property. The CPR system will provide each PBS with current information concerning the location, description, number of units and cost of property comprising its electric plant.
2. Additions to Continuing Property Records will be recorded as construction Work Order are closed to Plant Accounts.
3. Deletions to Continuing Property Records will be made as retirement work order are closed to Plant Accounts.

[C] Property Records

Continuing Property Records will be maintained on the following:

- * Capital Plant which is identified as Location Property.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-2	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Dujdul Islam)
Consultant TAPP, BREB


(Md. Mozammel Haq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollah)
Asst. Secy (Board), BREB

* Distribution Plant Assembly Units which are included in the Tabulations of Staking Sheets--except for "J", "K", "M" and "R" units, as displayed in the Standard Specifications Manual-PBS Instruction No. 100-28

* Other Capital Plant Property

The following listed documentation will provide data for maintenance of Continuing Property Records:

1. Standard Assembly Unit Cost Sheet (BREB Form No. 557, Exhibit-I) provides standard costs for each assembly unit. These costs will be developed and periodically updated, by the O&M/Engg. Department.
2. Tabulation of Staking Sheets (BREB Form No.350, Exhibit-II) will be prepared from the as built Staking Sheets by the O&M/ Engg. Department. The close-out process for each work order includes completion of this form. It records the number of units installed, number of conversions from one Assembly Unit to another or the number of units retired.
3. Unitization and Distribution to Plant Accounts (BREB Form No. 556, Exhibit-III) is prepared by the Plant Account Section to establish the CPR values for each Assembly Unit installed on each work order.
4. Work Order Ledgers will provide the total costs incurred to complete each Work Order.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-3	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant TAPP, BREB


(Md. Mozammel Haq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant TAPP, BREB


(Md. Ahsanul Haque)
Consultant TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (TAPP), BREB

5. Continuing Property Records will be maintained on the following forms to provide the Quantities and Unit Costs for each Assembly Unit or Plant Addition:

- ✓ BREB Form No. 558 - "Continuing Property Record for Location Property". (Exhibit No.IV)
- ✓ BREB Form No. 563 - "Continuing Property Record for Mass Units". (Exhibit No.V)
- ✓ BREB Form No. 559 - "Continuing Property Record for Other Plant". (Exhibit No.VI)
- ✓ BREB Form No. 559A - "Continuing Property Record for Transportation Equipment" (Exhibit No.VII)
- ✓ BREB Form No. 5598 - "Continuing Property Record for Depreciation Calculation on all Electric Plant except Transportation Equipment" (Exhibit No.VIII)

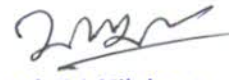
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-4	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Huq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Afganul Haque)
Consultant, TAPP BREB


(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Karimul Ahsan Mollah)
Asst. Secy

STANDARD ASSEMBLY UNIT COST SHEET				
Item No.	Assembly Units	Material	Labour	Total
(2)	(3)	(4)	(5)	(6)

Prepared by: _____ (7) Junior Engineer
 Verified by _____ (8) AGM (O&M)/Engg.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-5	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP BREB

(Md. Dujdul Islam)
Consultant TAPP BREB

(Md. Mazammel Haq)
Consultant TAPP BREB

(Md. Abdul Khaleque)
Consultant TAPP BREB

(Md. Ahsanul Haque,
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Karimul Ahsan Mollik)
Asst. Secy. (Board), BREB

STANDARD ASSEMBLY UNIT COST SHEET

Instructions for completing BREB Form No. 557, Exhibit-I

Information is developed by AGM-O&M/Eng for each Assembly Unit in the Standard Specifications Manual-PBS Instruction 100-28:

1. Sheet Number.
2. Item Number.
3. Description of Assembly Unit.
4. Taka value of materials required for Assembly unit.
5. Taka value of labor required to install.
6. 4 plus 5 equals (6) -- The total Assembly Unit Cost.
7. Prepared by Junior Engineer.
8. Approved by AGM O&M/Engg.

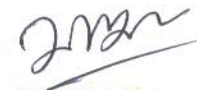
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-6	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant TAPP, BREB



(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Afisanul Haque,
Consultant, TAPP, BREB


(Debasish Chakraborty)
D.O. TAPP, BREB

৩২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

.....PBS
TABULATION OF STAKING SHEETS

Month (1) Year (1)
 Sheet (2) Year (2)
 Work Order No: (3)
 Contract No. (4)
 Completion date: (5)

ASSEMBLY UNITS		QUANTITY		
Description (6)	Item Number (7)	New (8)	Conversion (8)	Removal (8)

Prepared by: _____ (9) Junior Engineer Verified by _____ (10) AGM (O&M)/Engg.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-7	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman,
Consultant TAPP BREB)

(Md. Duhiqul Islam)
Consultant TAPP BREB

(Md. Mozammel Haq)
Consultant TAPP BREB

(Md. Abdul Khaleque)
Consultant TAPP BREB

(Md. Ahsanul Haque,
Consultant TAPP BREB)

(Debasish Chakraborty)
PD, TAPP, BREB

৩২৩ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. C.

TABULATION OF STAKING SHEET

Instructions for completing BREB Form No.350, (Exhibit-III)

Information recorded from the "As Built" Staking Sheet by AGM-O&M:

1. Record the Month and Year.
2. Sheet(s) Number.
3. Work Order Number.
4. Contract Number.
5. Completion date.
6. Description of Assembly Unit.
7. Assembly Unit Number.
8. Record the number of "New"- "Conversion"- "Removal" Assembly Units.
9. Prepared by Junior Engineer.
10. Approved by AGM O&M/Engg.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-8	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant TAPP, BREB

(Md. Mozammel Haq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant TAPP, BREB

(Md. Ahsanul Haque)
Consultant TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৩২০ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

UNITIZATION AND DISTRIBUTION TO PLANT ACCOUNTS

Instructions for completing BREB Form No.556, (Exhibit-III)

This Form is prepared by the Plant Accounting Section:

1. Work Order Number.
2. Account Number.
3. Name of Assembly Unit-From the Tabulation of Staking Sheet.
(Do not include "J", "K", "M" and "R" Units.)
4. Number of Units-From the Tabulation of Staking Sheets.
5. Unit standard cost-From the Standard Assembly Unit Cost sheet.
6. 4 times 5-6.
7. .The surn of Column 4.
8. Actual Cost is taken from the Work Orders (BREB Form No. 383) •
9. 8 divided by 7 times 6-9.
10. Tick mark indicates post to CPRS.
11. Prepared by Asst Plant Accountant /Plant Accountant.
12. A proved by AGM-Finance/Finance-Accounts.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-10	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP BREB

(Md. Duhidul Islam)
Consultant TAPP BREB

(Md. Mozammel Haq)
Consultant TAPP BREB

(Md. Abdul Khaleque)
Consultant TAPP BREB

(Md. Ahsanul Haque)
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. Secy. (Board) BREB

CONTINUING PROPERTY RECORD-LOCATION PROPERTY

This CPR will include the type of capital item which cannot be moved from one location to another-in its entirety-without major modification. Examples of such items include-but are not necessarily limited to: Land, Buildings, Substations, Boundary walls, Property Fences, etc.

Instructions for completing BREB Form No. 558 (Exhibit No. IV)

1. Record the Account Number.
2. Record the Title of the Account.
3. Record the sheet number.
4. Entry the Name of the Property.
5. List the Location of the Property.
6. Date of posting.
7. Description of the entry.
8. Reference.
9. Record the number of items.
10. Record Debit, if an Addition to Plant.
11. Record Credit, if a Retirement to Plant.
12. Record the balance.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-12	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant TAPP, BREB

(Md. Mozammel Huq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

CONTINUING PROPERTY RECORD FOR MASS UNITS


Account No ----(1)-----

Assembly Unit ____ (2) _____ Sheet No. _ (3) _____

Additions					Retirement				Balance				
Date	Folio	Quantity	Unit Cost	Amount	Date	Folio	Quantity	Unit Cost	Amount	Date	Quantity	Amount	Avg unit. Cost
(4)	(5)	(6)	(7)	(8)	(4)	(5)	(6)	(7)	(8)	(4)	(7)	(10)	(11)


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-13	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB



(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

CONTINUING PROPERTY RECORDS - MASS UNITS

This CPR will include the type of capital item which is normally added to or removed from distribution plant by preparation of Staking Sheets, Tabulation of Staking Sheets and Unitization and Distribution to Plant Accounts. Generally, this will include capital items in the 6.35/11 KV, as well as the .4 KV, distribution system-beyond the substation. Examples of such items include, but are not necessarily limited to, Poles -by length but not class, Conductor - by size and type, Meters - by manufacturer-class and type, Transformers - by manufacturer-KVA and type, Other Assembly Units-by specification, etc.

Instructions for completing BREB Form No. 563 (Exhibit No.V)

Plant Accounting Section records all information from the Unitization and Distribution to Plant Account BREB Form No. 556:

1. Record the Account Number.
2. Record the Assembly Unit Number and Name.
3. Record the sheet number.

(ADDITIONS) (RETIREMENTS) (BALANCE)

4. Date of posting.
5. Reference.
6. Number of Items.
7. Unit Cost.
8. Taka amount.
9. Balance (quantity) brought forward plus the Additions less the Retirements.
10. Balance (Taka Value) brought forward plus the Taka amount of the Additions less the Taka amount of the Retirements.
11. Average Unit Cost.(10 divided by 9).

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-14	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB



(Md. Mozammel Haq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque,
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

**CONTINUING PROPERTY RECORD
FOR OTHER PLANT**

Description: _____ (1) _____
 Size and Type: _____ (2) _____ Sub-Account No. _____ (3) _____

Date	Manufacture (Explanation)	Ref.	Quantity	Debit (Additions)	Credit (retirements)	Balance
(4)	(3)	(6)	(7)	(8)	(8)	(9)

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-15	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Signature)
 (Md. Mozibur Rahman)
 Consultant TAPP BREB

(Signature)
 (Md. Duhidul Islam)
 Consultant TAPP BREB

(Signature)
 (Md. Mozammel Haq)
 Consultant TAPP BREB

(Signature)
 (Md. Abdul Khaleque)
 Consultant TAPP BREB

(Signature)
 (Md. Ahsanul Haque)
 Consultant TAPP BREB

(Signature)
 (Debasish Chakraborty)
 PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Signature)
 (Kamrul Ahsan Mollik)
 Asst. Secy. (Board), BREB.

CONTINUING PROPERTY RECORD FOR OTHER PLANT

This CPR will include all types of capital items which are not classed as Location Property or Mass Units or Transportation Equipment. Instructions for completing BREB Form No. 559 (Exhibit No. VI)

1. Record a description of the Property.
2. Record size and type of Property.
3. Record Sub-Account Number.
4. Date of posting.
5. Manufacturer or explanation of entry.
6. Reference.
7. Record number of items.
8. Record Debit, if Additions or record Credit, if Retirements.
9. Record balance.


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-16	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Dunidul Islam)
Consultant, TAPP BREB


(Md. Mozammel Haq)
Consultant, TAPP BREB


(Md. Abdul Khaleque)
Consultant, TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

CONTINUING PROPERTY RECORD FOR TRANSPORTATION EQUIPMENT

Description : _____ (1)


Registration number : _____ (2)

Depreciation rate: _____ (3)


Date of purchase	Cost				Depreciation		
	Acquisition	Adjustment for sale	Balance	Year	Charged for the year	Adjustment for sale	Written down value
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-17	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP, BREB.


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

CONTINUING PROPERTY RECORDS FOR TRANSPORTATION EQUIPMENT

This CPR will include all types of Transportation Equipment. In order to obtain ready information in respect of each item of Transportation Equipment, this CPR is to be maintained on Equipment wise. This will facilitate adjustment of cost and depreciation as and when any of the equipment are disposed off.

Instructions for completing BREB Form No. 559A (Exhibit-VII) for each equipment/vehicle i.e. each car, pick-up, jeep, motor cycle etc. are as follows:

1. Record a description of the item of equipment/vehicle i.e. Toyota car, Nissan Jeep etc.
2. Record the registration number of the vehicle.
3. Mention the rate of depreciation on the vehicle.
4. Record the date of purchase.
5. Enter the cost of acquisition.
6. Acquisition cost is to be recorded in this column as and when the vehicle is sold.
7. Record the balance of cost.
8. Record the year of charging depreciation.
9. Record the amount of depreciation for the relevant year.
10. This column will be completed, if the vehicle is sold. Accumulated depreciation to the date of sale is to be recorded in the year the vehicle is sold.
11. Record the written down value. Depreciation charge will not be required, when the written down value will become nil.

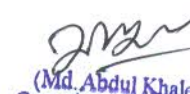
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-18	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant, TAPP BREB


(Md. Mozammel Haq)
Consultant, TAPP BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

No ____ (1) ____

**CONTINUING PROPERTY RECORD FOR DEPRECIATION
CALCULATION ON ALL ELECTRIC PLANT EXCEPT TRANSPORTATION EQUIPMENT**

Capacity of Electric Plant in Service : __ (1) _____

Rate of Depreciation: __ (2) _____ Useful life ____ (3) ____ years

Year	Additions during the year	Year in which depreciation is to be discontinued on additions during different years						
		(6)	(6)	(6)	(6)	(6)	(6)	(6)
(4)	(5)	(7)	(7)	(7)	(7)	(7)	(7)	(7)
Total amount to be excluded for deprecation evaluation in each year		(8)	(8)	(8)	(8)	(8)	(8)	(8)


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-19	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB



(Md. Mozammel Haque)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

**CONTINUING PROPERTY RECORD FOR DEPRECIATION CALCULATION
ON ALL ELECTRIC PLANT EXCEPT TRANSPORTATION EQUIPMENT**

This CPR will include all types of capital items of Utility Plant except Transportation Equipment. In order to ensure that depreciation is not charged on different categories of plant whose useful life expired, this CPR is to be maintained on plant category-wise, i.e. Distribution Line, Meter, Substation, Furniture and Fixtures etc.

Instructions for completing BREB Form No. 559B (Exhibit No. VIII) are as follows :

1. Record the category of plant (transformer, meter, furniture etc.).
2. Record the rate of depreciation.
3. Record the number of year (useful life of the category of plant) .
4. Record the year of acquisitions.
5. Record the amount of cost addition in each year.
6. Record the years under this column based on the year of addition/acquisition and life of the plant.
7. Record the amount of cost on which depreciation in year is not considered necessary.
8. Record the total amount under each year. The amount is to be deducted from aggregate cost in the relevant years in order to calculate depreciation.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-20	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman,
Consultant TAPP, BREB)


(Md. Duhidul Islam)
Consultant TAPP, BREB


(Md. Mozammel Huq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakrabortty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst Secy

The following example will clarify the matter:

Communication equipment aggregating to Tk 500,000, Tk 200,000 and Tk 100,000 was purchased in the year 2015-2016, 2016-2017 and respectively. Life of the equipment is 10 years. These will be recorded in the CPR as follows:

Category of plant in service : Communication equipment
 Rate of depreciation : 20%
 Useful life : 5 years

Year	Additions during the year	Year in which depreciation is to be discontinued on additions during different years		
		2020-2021	2021-2022	2022-2023
2015-2016	500,000	500,000	500,000	500,000
2016-2017	200,000	-	200,000	200,000
2017-2018	100,000	-	-	100,000
	Total	500,000	700,000	800,000

In calculating depreciation in the year 2020-2021 Tk 500,000 is to be excluded from aggregate cost of communication equipment, 2021-2022 Tk 700,000 and in 2022-2023, Tk 800,000 are to be deducted from the aggregated cost as on that date.


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-21	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


 (Md. Mozibur Rahman)
 Consultant TAPP, BREB


 (Md. Dujidul Islam)
 Consultant TAPP, BREB



 (Md. Mozammel Haq)
 Consultant TAPP, BREB


 (Md. Abdul Khaleque)
 Consultant TAPP, BREB


 (Md. Ahsanul Haque)
 Consultant TAPP, BREB


 (Debasish Chakraborty)
 PD, TAPP, BREB

৬২ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


 (Kamrul Ahsan Mollah)
 Asst. Secy

[D] Accounting For Construction Work Order Close-Out.

1. The quantities of units installed, as recorded in the Tabulation of Staking Sheets, are listed in the Unitization and Distribution to Plant Accounts.
2. The Standard cost, taken from the Standard Assembly Unit Cost Sheet, is recorded for each unit.
3. The Total Standard Cost is calculated by multiplying the number of units by the unit cost and determining the sum total.
4. Actual cost of the Work Order, taken from the Work Order Ledger, is used to calculate unit total actual costs. The following formula is applied:

$$(A/B \times C = D)$$

Where,

- A = Total Actual Cost
B = Total Standard Cost
C = Unit Standard Cost
D = Unit Actual Cost

The product and result of this formula is recorded in the Unitization and Distribution to Plant Accounts.

5. The Fixed (recurring) Journal Entry to charge Plant In Service and credit Construction Work In Progress is prepared and recorded to the appropriate ledger accounts.
6. Continuing Property Records are updated by posting quantity and value amounts from the Unitization And Distribution to Plant Accounts to the appropriate Continuing Property Records.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-22	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Dujrudul Islam)
Consultant TAPP, BREB

(Md. Mozammel Haq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

[E]Accounting For Retirement Work Order Close-Out

1. RECORDING- PROPERTY RETIREMENTS

- a) Retirement of General Plant items shall be processed thru Retirement Work Orders. The list of items retired from plant shall be clearly identified in the Retirement Work Order in such manner as to permit ready recording to Continuing Property Records.
- b) The quantities of Assembly Units retired from plant, as recorded in the Tabulation of Staking Sheets, are recorded in the Retirement Work Order.
- c) Unit Costs for Assembly Units retired are recorded, to Retirement Work Orders, from the Continuing Property Records. The current Average Unit Cost is used for this purpose.
- d) Total Cost of property retired is calculated by multiplying the number of units by the Unit Cost.

2. RECORDING-COSTS OF REMOVALS

The costs incurred in removal of retired property are recorded in the Retirement Work Order by the same process as used for recording costs to Constriction Work Orders.

3. FIXED (RECURRING) JOURNAL VOUCHER

A Fixed (Recurring) Journal Voucher is used to record the close-out of Retirement Work Orders.

- a) Cost of removals are credited to Retirement Work In Progress and concurrently charged to Accumulated Provision for Depreciation.
- b) Values of Salvaged materials are charged to Retirement Work In Progress and concurrently credited to Accumulated Provision for Depreciation.
- c) Values of retired plant are charged to Accumulated Provision For Depreciation and concurrently credited to the appropriate Plant Accounts-and to the appropriate Continuing Property Records.


Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-23	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB

৩২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Maitra)
Asst. Secy

[F] Accounting for Conversions-One Assembly Unit to Another

Conversions of one Assembly Unit to another are recorded as installations of the latter units and eliminations of the former units. Continuing Property Records will be updated for these types of additions, and the resulting deductions, by the following processes:

- 1.The newly installed unit will be included in the Unitization and Distribution to Plant Accounts, for the Work Order in which the conversion was made. In this manner the addition of the new will be added to Continuing Property Records.
- 2.The Continuing Property Records for the original unit will be reduced by the number of conversions recorded in the Tabulation Of Staking Sheets.
- 3.The Taka values for the original units will be transferred from the Continuing Property Records of the original units to the Continuing Property Records for the latter units

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-6-3-24	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB



(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.