

BREB Instruction 600-16
BREB General Accounts Manual

Section-E-1

IDENTIFICATION OF ASSETS

General Plant/Fixed Assets

General plant instructions relating to amounts included in accounts 1210 to 1225 are included below:


General Instructions

- A. This account shall include the original cost of the BREB general plant and shall be the controlling account for all 1210 – 1251 subsidiary accounts. This account shall include all general plant having useful life in service of more than one year from date of installation. (See also account 1285 – 1298 for unclassified construction costs of completed plant actually in service.)
- B. The cost of additions and improvements to property leased from others, which are includable in this account, shall be recorded in subdivisions separately from those relating to owned property.
- C. The detailed plant accounts (1210 – 1251) shall be stated on the basis of cost record of BREB and the original cost of plant acquired after giving effect to any accumulated provision for depreciation or amortization.
- D. When the consideration given for property is not cash, the value of such consideration shall be determined on a cash basis. In the entry for recording such transaction, the actual consideration shall be described with sufficient supporting information to identify it.
- E. When property is purchased under a plan involving deferred payments, (if not otherwise specified), no charge shall be made to the plant accounts for interest (except IDC), insurance or other expenditures which come about solely because of such payment.
- F. The plant accounts shall not include the amount of contributions received to offset construction costs. Contributions in the form of money (or its equivalent) toward the construction of plant shall be credited to accounts charged with the cost of such construction. Plant constructed from contributions of cash (or its equivalent) shall be shown as a reduction to gross plant constructed when assembling cost data in work orders for posting to plant ledgers of accounts.


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The accumulated gross costs of plant accumulated in the work order shall be recorded as a debit in the plant ledger of accounts along with the related amount of contributions concurrently recorded as a credit. Amounts received by BREB in the form of cash (or other assets) that are not to be used to offset construction costs shall be debited to the appropriate asset account, and the credit should be made to Account 2112-01 Donated Capital – Foreign or Account 2112-02 Donated Capital – Local as appropriate.

INSTRUCTIONS CONCERNING EQUIPMENT

- G. The cost of equipment chargeable to the BREB plant accounts, unless otherwise indicated in the text of an equipment account, includes the net purchase price thereof, sales taxes, investigation and inspection expenses necessary to such purchase, expenses of transportation when borne by the BREB, labor employed, materials and supplies consumed, and expenses incurred by the BREB in unloading and placing the equipment for making ready to operate. Also included are those costs incurred in connection with the first clearing and grading of land and rights of way and damage costs associated with construction and installation of plant.
- H. Excluded from equipment accounts are hand and other portable tools, which are likely to be lost or stolen or which have relatively small value (for example, 2,000 Taka or less) or short life, unless the correctness of the accounting thereof as plant is verified by current inventories. Special tools acquired and included in the purchase 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 department shall be charged to the appropriate plant account.
- I. The equipment accounts shall include angle irons and similar items which are installed at the base of an item of equipment. Account 1212, civil construction shall include 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.
- J. The equipment accounts shall include (if not otherwise specified) 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.
- K. The cost of efficiency or other tests made subsequently to the date equipment becomes available for service shall be charged to the appropriate expense accounts. 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 of contract of purchase, may be charged to the appropriate BREB plant account.

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INSTRUCTIONS RELATING TO ADDITIONS AND RETIREMENTS OF PLANT

- L. To avoid undue refinement in accounting for additions to (and retirements and replacements of) plant, all property shall be considered as it consists of (1) Retirement units and (2) Minor items of property. BREB shall use such list of retirement units to provide a fair basis for accounting for costs of adding and retiring plant. Consistency of units should be maintained, when possible, to provide an equitable distribution of costs between accounting periods. Changes to the retirement units should be approved by the appropriate authority.
- M. The addition and retirement of plant units shall be accounted for in the following manners:
1. When a retirement unit is added to plant, the cost shall be added to the appropriate plant account.
 2. When a retirement unit is retired from plant, with or without replacement, the book cost shall be credited to the plant account in which it is included, determined in the manner set forth in paragraph 'N' below. The book cost of the unit retired and credited to plant shall be charged to the accumulated provision for depreciation applicable to such property. The cost of removal and salvage shall be charged or credited, as appropriate, to such depreciation account.
- N. The addition and retirement of minor items of property shall be accounted for in the following manners:
1. When a minor item of property is added to plant, the cost shall be accounted for in the same manner as for the addition of a retirement unit (as set forth in paragraph 'M.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 shall be credited to the plant account in which it is included and the account for accumulated provision for depreciation shall be charged with the book cost and cost of removal and be credited with the salvage. If the minor item of property retires along with the retirement unit, no entry to credit the property account is required. The entries to record removal costs and salvage shall still be made.
 3. When a minor item of 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. If the replacement results in a substantial betterment (the primary aim of which is to make the property 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 improvement shall be charged to the appropriate plant account.

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- O. The book cost of plant retired shall be the amount at which such property is included in the plant accounts, including all components of construction costs. The book cost shall be determined from BREB's records. If this cannot be done, it shall be estimated.
- P. The book cost of land disposed shall be credited to the appropriate land account. If the land is sold, the difference between the book cost (less any accumulated provision for amortization which has been authorized) and the sale price of the land (less commissions and other expenses of making the sale) shall be recorded in account 2113-20, Capital Gain – Others when the transaction is complete.
- Q. The book cost less net salvage of depreciable plant retired shall be charged entirely to the appropriate subaccount of 1261, Accumulated Provision for Depreciation. Any amounts which are charged to account 1840, Extraordinary Property Losses, shall be credited to Accumulated Provision for Depreciation.

WORK ORDER AND PROPERTY RECORD SYSTEM REQUIRED

- R. BREB shall record all construction and retirement of plant through work orders or job orders. Separate work orders may be opened for additions to and retirements of plant or the retirements may be included with the construction work order. However, all items relating to the retirements shall be kept separate from those relating to construction and any maintenance cost involved in the work shall likewise be segregated.
- S. BREB shall keep its work order system so as to show the nature of each addition to or retirement of plant, the total cost thereof, the source or sources of costs, and the plant account or accounts to which charged or credited. Work orders covering jobs of short duration may be cleared monthly.
- T. BREB 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.

TRANSFER OF PROPERTY


- U. When property is transferred from one plant account to another, the transfer shall be recorded by transferring the original cost from one account 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.


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TRANSMISSION AND GENERATION PLANT

V. To segregate plant constructed by BREB that will ultimately be transferred to a designated PBS, the following instructions and definitions are provided.

“Transmission System” means:

1. All land, conversion structures, and equipment employed at a primary source of supply (i.e. generating station, or point of receipt in 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, high tension apparatus, and their control and protection 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 or power supply.

W. “Civil Construction for PBS” means all land, structures and other facilities that are not related to the distribution or transmission of electricity. This includes items such as headquarter facilities, living quarters, warehouses and the land associated with such structures.

X. 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.

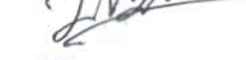
Y. Where underground conduit contains both transmission and distribution conductors, the underground conduit and right of way shall be classified as distribution system. The conductors shall be classified as transmission or distribution facilities according to the purpose for which used.

AB. Land (other than rights of way) and structures used jointly for transmission and distribution purposes shall be classified as transmission or distribution according to their major use.


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DETAILED OF THE SUB-ACCOUNTS ARE AS FOLLOWS:

1211 LAND AND LAND DEVELOPMENT

- A. Separate entries shall be made for the acquisition, transfer, or retirement of each parcel of land having a life of more than one year.
- (i) A record shall be maintained showing the nature of ownership, full legal description, area, map reference, purpose for which used, tax district, from whom purchased, payment given and received, other costs, contract date and number, date of recording deed, and book and page of record.
- (ii) Entries transferring or retiring land shall refer to the original entry recording its acquisition.
- B. Any difference between the amount received from the sale of land, less the cost of sale, and the book cost of such land, shall be included in account 1225, Plant Bought and Sold. The gain or loss on the sale of land will be debited or credited to Account 2113-20, Capital Gain – Others when the transaction is complete. If a delay in the final accounting is necessary, the gain or loss may be transferred to the appropriate deferred debit or credit accounts. Appropriate adjustments of the accounts shall be made with respect to any structures or civil construction located on land sold.
- C. The cost of buildings and other civil construction (other than public improvements) shall not be included in the land accounts. If land is acquired that includes buildings or other civil construction (other than public improvements) which are then devoted to BREB operations, the land and improvements shall be separately appraised and the cost allocated to land and buildings or civil construction on the basis of the appraisals. If the civil constructions are removed or wrecked without being used in operations, the cost of removing or wrecking shall be charged and the salvage be credited to the account in which the cost of the land is recorded.

The sub-accounts from 1211-01 to 1211-15 shall include the total cost of Land and Land Development for all functional buildings such as Office Building, Warehouse, O&M office/store, Workshop, Residential Buildings (B to F type), Rest house etc. of BREB.

1212 STRUCTURE & IMPROVEMENTS-CIVIL WORKS


This account shall include the cost of Building & Civil Constructions used for BREB purposes.

- A. Building & Civil Constructions shall include the cost of all buildings and facilities to house, support, or safeguard property and persons, including all fixtures permanently attached to and made a part of buildings and which cannot be removed without cutting into the walls, ceilings or floors, or without in some way impairing the buildings, and Civil Construct of a permanent character on or to land.


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- B. Also include those costs incurred in connection with the first clearing and grading of land and right-of-way and the damage costs associated with construction and installation of plant.
- C. Minor buildings and structures, such as guard houses or other similar structures shall be considered a part of the facility in connection with which constructed or operated and the cost accounted for accordingly.
- D. 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.
- E. The item of cost to be included in the accounts for building and civil construction are as follows:
1. Architects' plan and specifications including supervision;
 2. Athletic field structures and improvements;
 3. Water heating devices, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and air conditioning systems, plumbing, etc.;
 4. Bulkheads, including dredging, riprap fill, piling, decking, concrete, fenders, etc., when exposed and subject to maintenance and replacement;
 5. Commissions and fees to brokers, agents, architects and others;
 6. Conduit (not to be removed) with its contents;
 7. Damages to abutting property during construction;
 8. Cocks;
 9. Door checks and door stops;
 10. Drainage and sewer systems;
 11. Elevators, cranes, hoists, etc., and the machinery for operating them;
 12. Excavation, including shoring, bracing, bridging, refill and disposal of excess-excavated material, cofferdams around foundations, pumping water from cofferdams during construction and test borings;
 13. Fences and fence curbs (not including protective fences isolating items of equipment, which shall be charged to the appropriate equipment account);


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14. Fire protection systems when forming a part of the structure;
15. Flagpole;
16. Floor covering (permanently attached);
17. Foundations and piers for machinery constructed as a permanent part of a building or other item listed herein;
18. Grading and clearing when directly occasioned by the building of a structure;
19. Intrasite communication system, poles, pole fixtures, wires and cables.
20. Landscaping, lawns, shrubs, etc.
21. Leases, voiding upon purchase to secure possession of structures;
22. Leased property, expenditures on;
23. Lighting fixtures and outside lighting system (does not include lighting or other fixtures temporarily attached to buildings for purposes of display or demonstration);
24. Mailchutes, when part of a building;
25. Marquee, permanently attached to building;
26. Painting, first cost;
27. Permanent paving, concrete, brick, flagstone, asphalt, etc., within the property lines;
28. Partitions, including movable;
29. Permits and privileges;
30. Platforms, railings and gratings when constructed as part of a structure;
31. Power boards for services to a building;
32. Retaining walls except when identified with land;
33. Roadways, railroads, bridges and trestles intrasite except railroads provided for in equipment account;
34. Roofs;
35. Scales, connected to and forming a part of a structure;
36. Screens;
37. Sewer systems, for general use;
38. Sidewalks, culverts, curbs and streets constructed by REB on its property;
39. Sprinkling systems;
40. Sump pumps and pits;
41. Stacks-brick, steel or concrete when set on foundation forming part of general foundation and steelwork of a building;
42. Steel inspection during construction;
43. Storage facilities constituting a part of a building;
44. Storm doors and windows;

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45. Subways, areaways and tunnels directly connected to and forming part of a structure;
46. Temporary electrical during construction (net cost);
47. Temporary water connection during construction (net cost);
48. Temporary shanties and other facilities used during construction (net cost);
49. Topographical maps;
50. Vaults constructed as part of a building;
51. Watchman sheds and clock systems (net cost when used during construction only);
52. Water basins of reservoirs;
53. Water front improvements;
54. Water meters and supply system for a building or for general REB purposes;
55. Water supply piping, hydrants and wells;
56. Wharves;
57. Window shades and ventilators;
58. Yard drainage system;
59. Yard lighting system; and
60. Yard surfacing, gravel, concrete or oil. (First cost only.)

The sub-accounts from 1212-01 to 1212-12 shall include the total cost of all functional buildings such as Office Building, Warehouse, O&M office/store, Workshop, Residential Buildings (B to F type), Rest house etc. of BREB.

1213 OTHER STRUCTURES & IMPROVEMENTS-CIVIL WORKS

This account shall include the cost of civil works other than those charged to sub-accounts of 1212, Civil Works used for BREB purposes. The item of cost to be included in the account are as follows.

1214 OFFICE FURNITURE AND EQUIPMENT

This account shall include the cost of office furniture and fixture owned by BREB/Project and devoted to the organization's service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other accounts on a functional basis.


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The items of cost to be included in the sub-accounts from 1214-01 to 1214-06 for Office Furniture & fixture are as follows:

1. Bookcases and shelves;
2. Desks, chairs and desk equipment;
3. Filing, storage and other cabinets;
4. Floor covering;
5. Safes;
6. Tables;
7. Sofa sets and
8. All other fixtures considered as furniture & fittings.
9. Computers & supporting devices.
10. Photocopies & Duplicating machine.
11. ACs/Air Cooling & Ducting.
12. Hardware & Network-ICT

1215 REST HOUSE – FURNITURE & EQUIPMENT

This account shall include the cost of equipment, apparatus, etc., used in the BREB Rest House operation.

Items to be included in the sub-accounts 1215-01 to 1215-05 are as follows:

1. Kitchen equipment (Gas ovens, washer, dryer, etc.);
2. Sofa, beds, chairs, tables and other furniture;
3. Other miscellaneous Rest House equipment.
4. Air Cooling & Ducting.
5. Television & Refrigerator.

1216 STORE, SHOP AND LABORATORY EQUIPMENT

The sub-accounts are as follows:

1216-01 STORE EQUIPMENT

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

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

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1216-02 TOOLS, SHOP AND GARAGE EQUIPMENT

This account shall include the cost of tools, implements and equipment used in repair work, general shops and garages.

1. Air compressors;
2. Anvils;
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. Smiting equipment;
30. Tool racks;
31. Vises;
32. Welding apparatus; and
33. Work benches.


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1216-03 LABORATORY EQUIPMENT

This account shall include the cost of laboratory equipment used for general laboratory purposes:

1. Ammeters;
2. Current batteries;
3. Frequency changers;
4. Galvanometers;
5. Inductometers;
6. Laboratory standard millivolt meters;
7. Laboratory standard volt meters;
8. Meter-testing equipment;
9. Millivolt meters;
10. Motor generator sets;
11. Panels;
12. Phantom loads;
13. Portable graphic ammeters, voltmeters and wattmeters;
14. Portable loading devices;
15. Potential batteries;
16. Potentiometers;
17. Rotating standards;
18. Standard cell, reactance, resistor and shunt;
19. Switchboards;
20. Synchronous timers;
21. Testing panels;
22. Testing resistors;
23. Transformers;
24. Voltmeters; and
25. Other testing, laboratory or research equipment not provided for elsewhere.

1216-04 Fire Extinguisher

The account shall include the cost of Fire Extinguisher and its maintenance expenses. Training expenses for operation of the fire extinguisher may be included in this account.

1217 COMMUNICATION EQUIPMENT

This account shall include the cost of telephone, telegraph, telex, fax and wireless equipment and their installation cost for general use.

The sub-accounts are as follows:

1217-01 Telecommunication equipment



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1217-02 Cellular/ Mobile Phones

1217-03 Wireless & Radio Link


Items included are as follows:

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


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1218 TRAINING EQUIPMENT

This account shall include the cost of training equipment used for BREB purposes.

1218-01 Multimedia Projectors

1218-02 Computer & Supporting Devices.

1219 TRANSPORTATION EQUIPMENT

This account shall include the cost of following transportation vehicles used for BREB and its Project purposes in sub-accounts from 1219-01 to 1219-15:

1. Bus;
2. Mini Bus;
3. Jeeps;
4. Cars;
5. Pick-up;
6. Half-Cab;
7. Ambulance;
8. Marine vessel;
9. Crane;
10. Forklift;
11. Hand lift;
12. Trolley; and
13. Motor Trucks.

1220 FIXED ASSETS/BREB GENERAL PLANTS (OTHERS)

1221-01 PLANT LEASED TO OTHERS

- A. This account shall include the original cost or plant owned by BREB but leased to others as operating units or systems, where the lessee has exclusive possession.
- B. The property included in this account shall be classified according to the detailed accounts prescribed for plant in service. This account shall be maintained as though the property were used by the owner in its operations.

1222-01 LEASE-HOLD 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 account appropriate for the class or property leased. If the service life of the improvements is terminable by action of the lease, the cost, less net salvage, of the improvements shall be spread over the life of the lease by charges to the appropriate plant depreciation account.

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- 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.

1223-01 PLANT ACQUISITION ADJUSTMENT

- A. This account shall include the difference between (a) the cost to BREB of plant acquired by purchase, merger, consolidation, liquidation or otherwise and (b) the original cost (estimated, if not known) of such property, less the amounts credited by BREB at the time of acquisition to accumulated provisions for depreciation and amortization with respect to such property.
- B. This account shall be subdivided so as to show the amounts included for each property acquisition.
- C. Debit amounts recorded in this account related to plant and land acquisition may be amortized to the related depreciation account over a period not longer than the estimated remaining life of the properties to which such amounts relate. Amounts related to the acquisition of land only may be amortized over a period not more than 15 years. Credit amounts included in this account will be dealt with case to case basis as determined by BREB.

1224 COMPLETED CONSTRUCTION NOT CLASSIFIED

At the end of the year (or such other date as a balance sheet may be required) this account shall include the total of the balances of work orders for plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed plant accounts. Project which have been partially completed and in use for the purpose intended may be transferred to this account. This would include segments of line that have been completed and are ready for use (or are in use) that are part of a large project.

1225 PLANT BOUGHT AND SOLD

When plant (Functional Buildings, Residential Buildings, Marine vessels, Furniture and transports) is acquired by purchase, merger, consolidation liquidation, or otherwise, the costs of acquisition, including incidental expenses shall be charged to and when such plants are sold shall be charged to the sub-accounts: 1225-01,1225-02,1225-03,1225-04 & 1225-05 respectively.

1230 FIXED ASSETS (BREB ELECTRIC PLANT)

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1231 CONSTRUCTION WORKS-OVERHEAD LINE (BREB)

1231-01 OVERHEAD LINE CONSTRUCTION-NEW

This account shall include the cost of new overhead line construction.

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1231-02 RENOVATION OF OVERHEAD LINE

This account shall include the cost of renovation of existing overhead line.

1231-03 UNDERGROUND LINE CONSTRUCTION-NEW

This account shall include the cost of new underground line construction.

1231-04 RENOVATION OF UNDERGROUND LINE

This account shall include the cost of renovation of underground line.

1231-05 33KV OVERHEAD LINE

This account shall include the cost of 33kv overhead line.

1231-06 33KV UNDERGROUND LINE

This account shall include the cost of 33kv underground line.

1231-07 TOWERS & FIXTURES

This account shall include the cost of installation of Towers and Fixtures.

1231-08 LINE TRANSFORMER

- A. This account shall include the cost of line overhead and underground distribution line Transformers for use in transforming electricity to the voltage at which it is to be used by the customers, whether actually in service or held in reserve.
- B. When a transformer is permanently retired from service, the original installed cost thereof shall be credited to this account.
- C. The records of line transformer shall be maintained to provide for data regarding the number of transformers with capacity in service, the locations and the use of each transformer.
- D. The cost of transformer includes the cost of its first installation but all subsequent cost of removing and retring will be charged to Overhead line expense account or Underground line expense account as applicable.

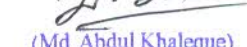
1231-09 METERS

- A. This account shall include the installed cost of meters for using in measuring the electricity delivered to customers, whether actually in service or held in reserve.
- B. When a meter is permanently retired from service, the original installed cost shall be included herein. The records covering meters shall be maintained so that the number of meters with capacity in service and in reserve as well as the location of each meter owned can be determined.


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C. The cost to revolving and resetting meters shall be charged to this account (1231-09).

1231-10 STORAGE BUTTERY AND EQUIPMENT

This account shall include the cost of Storage Buttery and equipment.

1231-11 STREET LIGHTING & SIGNAL SYSTEM

This account shall include the installed cost equipment used wholly for Public Street and highway lighting or traffic fire alarm and other signal systems.

1232 CONSTRUCTION WORKS-SUB-STATION (BREB)

1232-01 LAND & LAND RIGHTS

This cost of Land & Land Rights shall be included in this account.

1232-02 STRUCTURES & IMPROVEMENTS

This account shall include the cost of Buildings and Civil constructions (See description in account-1212).

1232-03 6.35 KVA SUB-STATION

This account shall include the cost of 6.35 KVA sub-station.

1232-04 11 KVA SUB-STATION

This account shall include the cost of 11 KVA sub-station.

1232-05 33 KVA SUB-STATION

This account shall include the cost of 33 KVA sub-station.

1232-06 66 KVA SUB-STATION

This account shall include the cost of 66 KVA sub-station.

1240 BREB PRODUCTION PLANT

1241 STEAM PRODUCTION – PLANT


1241-01 LAND AND LAND RIGHTS

This account shall include the cost of land and land rights used in connection with steam-power generation plant. (See description in 1211).



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1241-02 STRUCTURES & IMPROVEMENTS CIVIL

This account shall include the cost in place of building and civil construction used in connection with steam-power generation plant. (See description in 1212 above).

Note: Include roads and railroads for steam production plant in this account.

1241-03 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.

1241-04 ENGINE AND ENGINE DRIVEN GENERATOR

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.

1241-05 TURBO GENERATOR UNIT

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

1241-06 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 by steam power, and 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.

1241-07 & 1241-08 RESERVED


1241-09 MISCELLANEOUS POWER PLANT EQUIPMENT

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


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1242 HYDRAULIC PRODUCTION – PLANT

1242-01 LAND AND LAND RIGHTS

This account shall include the cost of land and land rights used in connection with hydraulic power generation. (See description in 1211). It shall also include the cost of land and land rights used in connection with (1) the conservation of fish and wildlife, and (2) recreation. Separate subaccounts shall be maintained for each of the above.

1242-02 STRUCTURES & IMPROVEMENTS-CIVIL

This account shall include the cost in place of structures and improvements used in connection with hydraulic power generation. (See description in 1212). It shall also include the cost in place of structures and improvements used in connection with (1) the conservation of fish and wildlife, and (2) recreation. Separate subaccounts shall be maintained for each of the above.

1242-03 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 (1) the conservation of fish and wildlife, and (2) recreation separate subaccounts shall be maintained for each of the above.

1242-04 WATER WHEELS, TURBINES AND GENERATORS

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

1242-05 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 by hydraulic power and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts, such motors being included in the account in which the equipment with which they are associated is included.

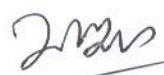
1242-06 ROADS, RAILROADS AND BRIDGES

This account shall include the cost of roads, railroads, trails, bridges, and trestles used primarily as production 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.



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1243 POWER GENERATION PLANT-GAS

1243-01 LAND AND LAND RIGHTS

This account shall include the cost of land and land rights used in connection with power generation plant. (See description in 1211).

1243-02 STRUCTURES & IMPROVEMENTS

This account shall include the cost in place of structures and improvements used in connection with other power generation plant (Gas). (See description in 1212).

1243-03 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.

1243-04 GENERATORS

This account shall include the installed cost of gas driven main generators.

1243-05 ROADS, RAILROADS & BRIDGES (SEE 1242-06)

1243-06 MISCELLANEOUS POWER PLANT EQUIPMENT

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

1250 BREB TRANSMISSION PLANT

1251 TRANSMISSION PLANT

1251-01 LAND AND LAND RIGHTS

This account shall include the cost of land and land rights used in connection with transmission operations.

1251-02 CIVIL WORKS

This account shall include the cost in place of structures and improvements used in connection with transmission operations.

1251-03 STATION EQUIPMENT – ELECTRIC

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

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- B. Substations transformers shall be accounted for in the same manner as other material items, by including the cost when purchased in Account, Plant Materials and Supplies. The installations of such transformers shall be accounted for through work orders. A substation transformer, connected or spare, shall be considered as installed when it is located on the site as a part of the station equipment.

Items


1. Bus compartments, concrete, brick, and sectional steel, including items permanently attached thereto.
2. Conduit, including, concrete and iron ducts run 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 chargers, 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 ventilating equipment, etc. air compressors, motors, hoists, cranes, test 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 equipment.


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1251-04 TOWERS AND FIXTURES

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

Items

1. Anchors, guys, braces.
2. Brackets.
3. Crossarms, including braces.
4. Excavation, backfill, and disposal of excess excavated material.
5. Foundations.
6. Guards.
7. Insulator pins and suspension bolts.
8. Ladders and steps.
9. Railings, etc.
10. Towers.

1251-05 POLES AND FIXTURES

This account shall include the cost installed of transmission line poles, wood, steel, concrete, or other materials, together with appurtenant fixtures used for supporting overhead transmission conductors.

Items

1. Anchors, head arm and other guys, including guy guards, guy clamps, strain insulators, pole pates, etc.
2. Brackets.
3. Crossarms and braces.
4. Excavation, backfill, including disposal of excess excavated material.
5. Extension arms.
6. Gaining, roofing, stenciling, and tagging.
7. Insulator pins and suspension bolts.
8. Paving
9. Pole steps
10. Poles, wood, steel, concrete, or other material.
11. Racks complete with insulators.
12. Reinforcing and stubbing.
13. Settings
14. Saving and painting.


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1251-06 OVERHEAD CONDUCTORS AND DEVICES

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

Items

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

1251-07 UNDERGROUND CONDUIT

This account shall include the cost installed of underground conduit and tunnels used for housing transmission cables or wires.


Items

1. Conduit, concrete, brick or 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 provided.
4. Lighting system.
5. Manholes, concrete or bricks, 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 opening.
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.


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1251-08 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.

1251-09 ROADS AND TRAILS

This account shall include the cost of roads, trails, and bridges used primarily as transmission facilities. The cost of temporary roads bridges, etc., necessary during the period of construction but abandoned or dedicated to public use upon completion of plant, shall be charged to the accounts appropriate for the plant constructed.

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.


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1261 ACCUMULATED PROVISION FOR DEPRECIATION

Accumulated Provision for Depreciation shall be credited in this account. The following sub-accounts will be used for booking the provision of respective items:

1261-01 Buildings

1261-02 Furniture and Equipment

1261-03 Computer

1261-04 Tools, Shop and Garage Equipment

1261-05 Communication Equipment

1261-06 Training Equipment

1261-07 Transports/Vehicle

1261-08 Overhead line & Sub-stations

1261-09 Utilization furniture

1261-10 Utilization Transport

1270 CONSTRUCTION WORK IN PROGRESS-BREB

This account is a control account for all construction work in progress related to BREB and shall include the total of the balances of work orders for plant in process of construction. This account contains the balances of accounts from 1271 to 1288.

1271 CONSTRUCTION WORK IN PROGRESS-CIVIL

1271-01 CWIP – FUNCTIONAL BUILDING (OFFICE)

This account shall include the total of the balances of work orders for plant in the process of construction related to office buildings for BREB. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of construction.

1271-02 CWIP – WAREHOUSE – NISSAN HUT


This account shall include the total of the balances of work orders for plant in the process of construction related to warehouse complexes for BREB. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of construction.


1271-03 CWIP – O&M STORE

This account shall include the cost incurred in connection with the construction of O&M stores of the projects. This includes labor, overhead and other cost, if any.


(Md. Mozibur Rahman)
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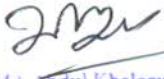

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1271-04 CWIP – FUNCTIONAL BUILDING- WORKSHOP

This account shall include the total of the balance of work orders for plant in the process of construction related to Functional buildings-Workshop. All cost of materials, labor, overhead and other costs for this construction will be included in this account prior to the completion of the construction.

1271-05 CWIP – FUNCTIONAL BUILDING- TRAINING ACADEMY

This account shall include the total of the balance of work orders for plant in the process of construction related to Functional buildings-Training Academy. All cost of materials, labor, overhead and other costs for this construction will be included in this account prior to the completion of the construction.

1271-06 CWIP – FUNCTIONAL BUILDING- TRAINING HOSTEL

This account shall include the total of the balance of work orders for plant in the process of construction related to Functional buildings-Training Hostel. All cost of materials, labor, overhead and other costs for this construction will be included in this account prior to the completion of the construction.

1271-07 to 1271-11

CWIP – RESIDENTIAL BUILDINGS

These accounts shall include the total of the balance of work orders for plant in the process of construction related to residential buildings (B to F type) for BREB. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in these accounts prior to the completion of construction.

1271-12 CWIP – REST HOUSE

This account shall include the total of the balances of work orders for plant in the process of construction related to rest houses for BREB. All related cost for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of construction.

1272 OTHER CONSTRUCTION WORK IN PROGRESS-CIVIL (BREB)

This account shall include the total of the balance of work orders for plant in the process of construction related to the different civil works. All cost of materials, labor, overhead and other costs for this construction will be included in this account prior to the completion of the construction.


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The following sub-accounts will be used for booking the cost of the respective construction works:

- 1272-01 Internal Road
- 1272-02 Security/ Store Yard Fencing
- 1272-03 Dup Tube well & Water Supply system
- 1272-04 Gas & Electricity line
- 1272-05 Open Store Yard & Stockyard Shade
- 1272-06 Master and Surface Drain
- 1272-07 Sewerage System
- 1272-08 Electrification of installation area
- 1272-09 Garage & Security shade

After closing out the work orders, the cost will be transferred to the respective asset account.

1273 WORK IN PROGRESS OVERHEAD LINE- BREB

1273-01 WIP – OVERHEAD LINE CONSTRUCTION

This account shall include the total cost for plant in the process of construction related to overhead line for BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account prior to the completion of construction.

1273-02 WIP – UNDERGROUND LINE CONSTRUCTION

This account shall include the total cost for plant in the process of construction related to underground line for BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account prior to the completion of construction.

1273-03 33KV OVERHEAD LINE

This account shall include the total cost for plant in the process of construction related to 33KV overhead line of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account prior to the completion of construction.

1273-04 33KV UNDERGROUND LINE

This account shall include the total cost for plant in the process of construction related to 33KV underground line of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account prior to the completion of construction.


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1273-05 11KV OVERHEAD LINE

This account shall include the total cost for plant in the process of construction related to 11KV overhead line of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account prior to the completion of construction.

1273-06 11KV UNDERGROUND LINE

This account shall include the total cost for plant in the process of construction related to 11KV underground line of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account prior to the completion of construction.

1273-07 TOWERS AND FIXTURES

This account shall include the total cost for plant in the process of construction related to Towers and Fixtures of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account prior to the completion of construction.

1274 WIP – SUBSTATION CONSTRUCTION-BREB

1274-01 STRUCTURE & IMPROVEMENT

This account shall include the total cost for plant in the process of construction related to structure & improvement of BREB Sub-stations. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account provisionally.

1274-02 6.35KV SUB-STATION

This account shall include the total cost for plant in the process of construction related to 6.35KV Sub-station of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account provisionally.

1274-03 11KV SUB-STATION

This account shall include the total cost for plant in the process of construction related to 11KV Sub-Station of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account provisionally.

1274-04 33KV SUB-STATION

This account shall include the total cost for plant in the process of construction related to 33KV Sub-Station of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account provisionally.

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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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1274-05 66KV SUB-STATION

This account shall include the total cost for plant in the process of construction related to 66KV Sub-Station of BREB. All related cost for material, labor, overhead and other costs accumulated for this construction will be included in this account provisionally.

1275 WORK IN PROGRESS-ENGINEERING AND SUPERVISION (BREB)

The cost of engineering and supervision in progress shall be included in this account. The following sub-accounts shall be used for booking the respective head:

1275-01 Civil consultancy

1275-02 Electrical consultancy

1275-03 Sub-station consultancy

1276 CONSTRUCTION WIP - STEAM PRODUCTION PLANT (BREB)

This account shall include the total cost of construction in process for Steam Production Plant. The Sub-accounts 1276-01 to 1276-06 shall include Land and Land Rights, Structure and Improvements, Boiler Plant Equipment, Engine and Engine Driven Generator, Turbo Generator Unit and Accessory Electric Equipment.

1277 CONSTRUCTION WIP - HYDRAULIC PRODUCTION PLANT (BREB)

This account shall include the total cost of construction in process for Hydraulic Production Plant. The Sub-accounts 1277-01 to 1277-06 shall include Land and Land Rights, Structure and Improvements, Reservoirs, Dams and Waterways, Water Wheels, Turbines & Generators, Accessory Electric Equipment, Roads, Railroads & Bridges.

1278 CONSTRUCTION WIP - POWER GENERATION PLANT-GAS (BREB)

This account shall include the total cost of construction in process for Power Generation Plant. The Sub-accounts 1278-01 to 1278-04 shall include Land and Land Rights, Structure and Improvements, Roads, Railroads & Bridges and Miscellaneous Power Plant Equipment.

1279 CONSTRUCTION WIP - TRANSMISSION PLANT (BREB)

This account shall include the total cost of construction in process for Transmission Plant. The Sub-accounts 1279-01 to 1279-09 shall include the cost of different heads.

1280 CONSTRUCTION WORKS IN PROGRESS- PBS

This account shall include the total cost of construction works of PBSs in process. The Sub-accounts are as follows:


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(Md. Mozammel Haq)
Consultant TAPP BREB


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1281 PRE-CONSTRUCTION WORKS - PBS

The cost of Pre-construction works for the PBSs in process shall be included in this account and Sub-accounts 1281-01 to 1281-09.

1282 CONSTRUCTION WIP -CIVIL – PBS

This account shall include the cost of civil constructions in process for the PBSs. Sub-accounts 1282-01 to 1282-99 shall include the cost of the construction of functional Buildings for the PBSs that are in process.

1283 CONSTRUCTION WIP -ELECTRICAL – PBS

This account shall include the cost of electrical constructions in process for the PBSs. Sub-accounts 1283-01 to 1283-03 shall include the cost of the construction of Line construction, Sub-station and River Crossing Tower for the PBSs that are in process.

1284 WIP -ENGINEERING & SUPERVISION –PBS

This account shall include the cost of Engineering & Supervision works for the PBSs that are in process. Sub-accounts 1284-01 to 1284-03 shall be used for booking civil, electrical and sub-station consultancy respectively.

1285 CONSTRUCTION WIP - STEAM PRODUCTION PLANT- PBS

This account shall include the cost of construction of Steam Production Plant in progress for the PBSs. Sub-accounts 1285-01 to 1285-06 shall be used for booking the construction of structures and equipment.

1286 CONSTRUCTION WIP - HYDRAULIC PRODUCTION PLANT- PBS

This account shall include the cost of construction of Hydraulic Production Plant in progress for the PBSs. Sub-accounts 1286-01 to 1286-06 shall be used for booking the construction of different structures and equipment.

1287 CONSTRUCTION WIP - POWER GENERATION PLANT-GAS- PBS

This account shall include the cost of construction of Power Generation Plant-Gas in progress for the PBSs. Sub-accounts 1287-01 to 1287-04 shall be used for booking the construction of different structures and equipment.

1288 CONSTRUCTION WIP - TRANSMISSION PLANT- PBS

This account shall include the cost of construction of Transmission Plant in progress for the PBSs. Sub-accounts 1288-01 to 1288-09 shall be used for booking the construction of different structures and equipment.

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1290 WORK IN PROGRESS (RETIREMENT) – BREB

This account is the control account for all retirement works in progress (RWIP) and shall include the total of the balances of work orders for Structures & Improvement, Overhead line, Sub-station and different plants of BREB in the process of retirement. This account contains the balances of accounts 1291 to 1298.

1291 RETIREMENT WIP- STRUCTURES AND IMPROVEMENT – BREB

This account shall include retirement for different Structures & Improvement of BREB. The sub-accounts of this account are as follows:

1291-01 RWIP – FUNCTIONAL BUILDING (OFFICE)

This account shall include the total of the balances of work orders for office buildings of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of the retirement.

1291-02 RWIP – WAREHOUSE – NISSAN HUT

This account shall include the total of the balances of work orders for warehouse complex of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of the retirement of the warehouse complex.

1291-03 RWIP – O&M OFFICE/STORE

This account shall include the total of the balances of work orders for O&M Office/Store of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of the retirement of the O&M Office/Store.

1291-04 RWIP – WORKSHOP

This account shall include the total of the balances of work orders for Workshop of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of the retirement of the Workshop.


1291-05 RWIP – TRAINING ACADEMY

This account shall include the total of the balances of work orders for Training academy of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of the retirement of the Training academy.

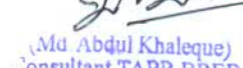
1291-06 RWIP – TRAINING HOSTEL

This account shall include the total of the balances of work orders for Training hostel of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of the retirement of the Training hostel.


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1291-07 to 1291-11 RWIP – RESIDENTIAL BUILDINGS

These accounts shall include the total of the balances of work orders for residential buildings (B to F type) of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in these accounts prior to the completion of the retirement of the residential buildings.

1291-12 RWIP – REST HOUSE

This account shall include the total of the balances of work orders for Rest houses of BREB in the process of retirement. All related costs for material, labor, overhead and other costs accumulated for this particular purpose will be included in this account prior to the completion of the retirement of the rest house.

1292 RETIREMENT WIP-OVERHEAD LINE-BREB

This account shall include Retirement Work in Progress (RWIP) for different overhead lines of BREB. The sub-accounts are as follows:

1292-01 OVERHEAD LINE CONSTRUCTION

This sub-account shall include retirement WIP for Overhead line.

1292-02 UNDERGROUND LINE CONSTRUCTION

This sub-account shall include retirement WIP for Underground Line.

1292-03 33 KV OVERHEAD LINE

This sub-account shall include retirement WIP for 33 KV Overhead Line.

1292-04 33 KV UNDERGROUND LINE

This sub-account shall include retirement WIP for 33 KV Underground Line.

1292-05 TOWERS & FIXTURES

This sub-account shall include retirement WIP for Towers & Fixtures.

1292-06 RESERVED

1293 RETIREMENT WIP -SUBSTATION- BREB

This account shall include retirement Work in Progress for sub-stations with different capacity. 1293-01 to 1293-04 shall be used for booking the sub-station with specific capacity.

1294 RETIREMENT WIP - STEAM PRODUCTION PLANT- BREB

This account shall include retirement WIP for Steam production plant. The sub-accounts from 1294-01 to 1294-06 shall be used to record the transaction.


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1295 RETIREMENT WIP - HYDRAULIC PRODUCTION PLANT- BREB

This account shall include retirement WIP for Hydraulic production plant. The sub-accounts from 1295-01 to 1295-06 shall be used to record the transaction.

1296 RETIREMENT WIP - POWER GENERATION PLANT-GAS- BREB

This account shall include retirement WIP for Power Generation Plant-Gas. The sub-accounts from 1296-01 to 1296-04 shall be used to record the transaction.

1297 RETIREMENT WIP – TRANSMISSION PLANT- BREB


This account shall include retirement WIP for Transmission Plant. The following sub-accounts (1297-01 to 1297-06) shall be used to record the transaction:

- 1297-01 Land and Land Rights
- 1297-02 Structure and Improvements
- 1297-03 Station Equipment-Electric
- 1297-04 Tower & Fixtures
- 1297-05 Poles and Fixtures
- 1297-06 Overhead Conductors and Devices
- 1297-07 Underground Conduit
- 1297-08 Underground Conductor and Devices
- 1297-09 Roads and Trails


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1300 PROPERTY AND INVESTMENTS**1311 LONG TERM LOANS TO PBSs**

This account includes the amounts advanced or deferred that are expected to be repaid to BREB in a time period that exceeds 1 year. Amounts that are expected to be repaid to BREB by the respective PBS in less than one year will be classified as short-term loans. The sub-accounts of account 1311, Long Term Loans to PBS are as follows:

1311-01 CASH OPERATING FUND

This account shall include the amount of cash loans extended to a PBS for the purpose of its operation and maintenance. The use of these funds by the PBS is restricted to types of activities that are related to the normal operation and necessary maintenance of the utility system as defined in PBS Instruction 200-23, PBS General Accounts Manual.

1311-02 CASH CONSTRUCTION FUND

This account shall include the amount of cash loans extended by BREB to a PBS for the purpose of construction of utility plant. The use of these funds by the PBS is restricted to types of activities that are related to the normal construction and retirement of utility plant as defined in PBS Instruction 200-23, PBS General Accounts Manual. Work orders to support the costs should be prepared as in Part VIII, Suggested Work Order Procedure Manual.

1311-03 LOAN IN KIND PBS

This account shall include the amount of loans extended by BREB to a PBS for items of value, other than cash or moratorium interest deferrals. The items of value may be in the form of materials, supplies, equipment or other tangible assets. The use of these funds by the PBS is restricted to types of activities that are stipulated by BREB at the time of the loan.


1311-04 MORATORIUM INTEREST

This account shall include the amount of interest deferred from payment by BREB to a PBS for the initial three-year period of a loan. The corresponding credit entry for the interest amount accrued in this account will be to account, Moratorium Interest, as revenue. The amount is calculated by multiplying the amount of the loan times the appropriate interest rate for the period outstanding.


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1312 LONG TERM LOAN TO PBS-TAKEN OVER LINE

This account includes cost of taken over line, determined by the concerned Standing Committee, as long term loan to the respective PBS. Organization wise sub-accounts will be used to record the cost for the taken over line:

1312-01

For line taken over from BPDB.

1312-02

For line taken over from DPDC.

1312-03

For line taken over from DESCO.

1312-04

For line taken over from PGCB.

1313 LOAN TO FINANCIALLY UNSOUND PBSs

Cash loan made to financially unsound PBSs will be included in this account.

1320 OTHER LOAN PBSs

1321 TEMPORARY INVESTMENT

1321-01

Temporary Investment made by BREB to PBSs shall be included in this sub-account-
Temporary Loan to PBSs.

1330 LOAN TO OTHER ORGANIZATIONS

This account includes the amounts of advance and loan extended to other organizations as investment for the purpose of utilizing the idle fund of BREB.

1331 LOAN IN CASH

1331-01 LOAN IN CASH-RPCL


Loan in cash made to RPCL that are expected to be repaid in less than one year will be included in this sub-account.



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1332 LOAN IN KIND

Loan in kind made to other organizations that are expected to be repaid in less than one year shall be included in this account.

1333 LOAN AS SERVICE

Loan in Service made to other organizations shall be included in this account.

1340 INVESTMENT IN SHARES, SECURITIES AND BOND

Investment in Shares, Securities, Debentures and Bonds shall be included in the following sub-accounts:

1341-01 SHARE INVESTMENT IN RPCL

1341-02 SHARE INVESTMENT IN MUTUAE BAND LTD/ICB

1341-03 Share receivable from RPCL shall be included in this sub-account.

1342, 1343 & 1344

Securities, Debentures and Bonds purchased by BREB shall be included in these accounts respectively.

1350 OTHER INVESTMENTS/SPECIAL FUND

This account includes amounts of cash and the book cost of investments held for purposes outside of normal cash deposit accounts and investment activities. A contractual agreement or organizational mandate exists to reserve the use of these funds for special purposes. Receipts into these funds and disbursement from these funds are specially defined by existing agreements. Use of these funds for purposes other than for their defined purposes should not be made without the proper approval.

1351 BREB OWN FUND

This account shall include all transactions of income on BREB's own fund.

1351-01 RESERVED

1351-02 RESERVED


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1351-03 RESERVED

1351-04 RESERVED

1351-05 RESERVED

1351-06 BREB'S OWN FUND

BREB's own fund when invested shall be included in this account.

1351-07 RESERVED

1351-08 COMPENSATION FUND

This account shall include investment against Compensation Fund as per policy directives of BREB.

1352 OTHER SPECIAL FUNDS

This sub-accounts 1352-01 to 1352-08 to this account shall include investment in FDRs against other special funds:

1352-01 SECURITY DEPOSITS

1352-02 SUB-STATION INSURANCE FUND

This account shall include investment made by BREB from sub-station Insurance Fund as per policy directives of BREB.

1352-03 MARINE INSURANCE FUND

1352-04 INSURANCE CLAIM FUND

1352-05 REVOLVING FUND (Training)

1352-06 BUILDING MAINTENANCE FUND

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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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1352-07 REVOLVING FUND (PBS)

This account shall include investment on Revolving Fund. This account represents the fund to be deposited minus/less loans made to the PBSs and approved BREB expenditures from this fund.

1352-08 INVESTMENT FOR FINANCIALLY UNSOUND PBSs.

1361 DEPRECIATION FUND

1361-01

This account shall include the amount/book cost of investments which is segregated as a special fund for the purpose of identifying such assets with the accumulated provisions for depreciation.

1370 RESERVED

1371 RESERVED

1380 LOAN AND ADVANCE TO EMPLOYEES

1381 LOAN TO EMPLOYEES

Loans for House Building, Car, Motor Cycle and Bicycle made to BREB Employees shall be included in the following sub-accounts:

1381-01 FOR HOUSE BUILDING LOAN

1381-02 RESERVED

1381-03 RESERVED

1381-04 FOR CAR LOAN

1381-05 FOR MOTOR CYCLE

1381-06 FOR BICYCLE

These Loans are expected to be repaid within the next year.

1382 ADVANCE TO EMPLOYEES

Advances from CPF & GPF to BREB and deputed employees are made as per policy directives. Such advances shall be included in the following sub-accounts under this accounts:

1382-01 Advance to BREB employees from CPF

1382-02 Advance to deputed employees from CPF

1382-03 Advance to BREB employees from GPF

1382-04 Advance to deputed employees from GPF

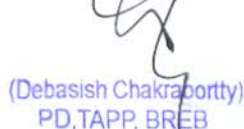

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CURRENT ASSETS

Section-E-3

1400 GENERAL FUNDS/BANKS

1410 CURRENT BANK ACCOUNTS-REVENUE

This account shall include all 'revenue' receipts of BREB. Separate sub-accounts may be maintained for each Bank Account in which revenue receipts are deposited.

1411-01

&

1411-02 BREB REVENUE FUNDS

These accounts shall include all 'revenue' receipts of BREB for meeting revenue expenditures in respect of salary and other operating & maintenance expenses.

1411-03

to

1411-05 PROJECT REVENUE FUNDS

These accounts shall include all funds in respect of the Projects of BREB for meeting revenue expenditures in respect of salary and other operating & maintenance expenses.

1412 OWN FUND

This account shall include all the amount of current cash funds (Except working funds and other Special deposit funds relating to the Projects of BREB) deposited in the current Accounts (CA) maintained with the designated Banks. Separate Sub-accounts shall be maintained for each bank account in which deposits are made. For agriculture Rebate, আশ্রয়ন and Religions institutions (মসজিদ-মন্দির) Funds, 1412-09, 1412-10 and 1412-11 respectively shall be used. Sub-accounts from 1412-01 to 1412-31 are outlined in Chart of Accounts, keeping 1412-05 to 1412-07, 1412-21 and 1412-25 as RESERVED for future use.

1413 SECURITY DEPOSITS

Security deposits for Sub-station, Marine Insurance and different projects will be included in this account.

Outlined Sub-accounts from 1413-01 to 1413-07 shall be used for booking the Security Deposits for mentioned heads.

1414 RESERVED


1414-01 RESERVED

1414-02 RESERVED


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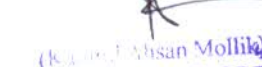

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1415 RESERVED.

1415-01 RESERVED

1415-02 RESERVED

1416 RESERVED

1417 DEPRECIATION

This account shall include Depreciation Fund.

1418 RESERVED

1420 SND/STD/SB BANK ACCOUNTS-REVENUE

1421 BREB REVENUE

This revenue receipts from BREB as well as BREB's Projects are deposited in the STD Accounts. This account shall include the Security Deposits deposited in STD Accounts. Sub-accounts 1412-01 to 1421-05 will be used to account for BREB revenue.

1422 OWN FUND

This account shall include the own fund invested into STD Accounts.

Sub-accounts from 1422-01 to 1422-34 have been outlined in the Chart of Accounts for booking the own fund so invested.

1423 SECURITY DEPOSITS

Security Deposits for Sub-stations Marine Insurance and different Projects will be included in this account.

Sub-accounts from 1423-01 to 1423-11 shall be used to book the Security Deposits invested in STD Account.

1424 RESERVED

1425 RESERVED

1426 RESERVED

1427 DEPRECIATION FUND

Depreciation Fund kept in STD Account will be included in this account.

1428-01 RESERVED

1429-01 RESERVED


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1430 CURRENT BANK ACCOUNTS-PROJECT

1431 ADP (LOCAL)

Current Bank Accounts of the Projects will be included in this account. Under this account, outlined sub-accounts will be used for project-wise booking.

1432 CD/VAT

Under this account, Sub-account 1432-01 will include the deposit of CD/VAT into current Bank Account.

1440 SND/STD/SB BANK ACCOUNTS-PROJECT

1441 ADP (LOCAL)

The fund received from ADP and deposited in SND/STD/SB Bank accounts shall be included in this account and its sub-accounts.

1442 CASH FOREIGN EXCHANGE

The fund related to Cash Foreign Exchange received from ADP and deposited in STD accounts shall be included in this account and its sub-accounts.

1443 REIMBURSABLE PROJECT AID (RPA)-CONTASA

The RPA-CONTASA fund deposited in STD accounts shall be included in this account and its sub-accounts.

1444 LETTER OF CREDIT (L/C) MARGIN

L/C Margin both Foreign and Local shall be included in this account.

1445 CD & VAT

CD & VAT deposited in STD Account shall be included in this account.

1448-01 This account shall represent Bank Account of PPRP-II Project.

1460 This account shall represent working Fund/Reimbursable Fund.

1461-01 Imprest Fund

1461-02 Revolving Fund-Carrying shall be included in this account.

1470 DEPOSIT WITH OTHER ORGANIZATIONS

Sub-accounts 1470-01 to 1470-09 will be used for deposits lying will different concerned organizations.

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PLANT MATERIALS AND SUPPLIES**1500 PLANT MATERIALS AND SUPPLIES****1540 PLANT MATERIALS AND SUPPLIES- BREB**

This account shall include the cost of materials and supplies purchased primarily by BREB for construction, operation and maintenance purposes.

Where expenses applicable to materials purchased cannot be directly assigned to particular purchases, they shall be charged to account 1580, Stores Expenses Undistributed.

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 as conforms with accepted accounting standards consistently applied.

Subaccounts to account 1540, Materials and Supplies-BREB are as follows:

1540-01 Construction Materials

This sub-account shall include the cost of construction materials purchased primarily by BREB for construction, operation and maintenance purposes.

1540-02 Spare Parts

This sub-account shall include the cost of Spare Parts purchased primarily by BREB for construction, operation and maintenance purposes.

1541 Sub-Station Materials-Share Risk-Pool Insurance Fund**1541-01 Construction Materials**

This sub-account shall include the cost of materials purchased by BREB for construction of sub-stations from Share Risk Pool Insurance fund.

1542-01 Plant Material & Supplies-O&M Materials for the PBS

This sub-account shall include the cost of O & M materials purchased for the PBSs from the PBS O & M fund.

1550 Plant Material and Supplies-PBS**1550-01 Construction Materials**

This sub-account shall include the cost of construction materials purchased by the PBSs' fund.

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1560 Office Supplies (BREB)

1560-01 Office Supplies - Computer, Photocopier etc

This sub-account shall include the cost of office supplies, computers and photocopiers for BREB office use.

1560-02 Common Service Materials

This sub-account shall include the cost of common service materials for BREB office use.

1560-03 Fire Fighting Equipment

The cost of Fire Fighting Equipment shall be included in this sub-account.

1560-04 Transports

The cost of Transports shall be included in this sub-account.

1560-05 to 1560-08 RESERVED

1560-09 Others

This sub-account shall include the cost of other equipment, not included in any sub-account elsewhere.

1570 Merchandising

1570-01 Cost of Merchandising

This sub-account shall include the cost of merchandising brokered from BREB Fund.

1570-02 Sale of Merchandising

This sub-account shall include the sale of merchandising referred above.

1580 STORES EXPENSES UN-DISTRIBUTED- BREB

A. This account shall include the cost of supervision, labor and expenses incurred in the operation of BREB stores, including purchasing, storage, handling and issuance distribution of materials and supplies.

B. This account shall be cleared by taking the total Stores Expense Undistributed for an accounting period and dividing it by the total materials issued for the same period to arrive at a ratio for allocation of the account 1610 account balance to the appropriate accounts.

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৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

Items

Labor:

1. Inspecting and testing materials and supplies when not assignable to specific items.
2. Unloading from shipping facility and putting in storage.
3. Supervision of purchasing and stores department to extent assignable to materials handled through stores.
4. Getting materials from stock and in readiness to go out.
5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits.
6. Purchasing/procurement activities for checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. An option is to charge purchasing expenses to administrative and general expenses instead of account 1610, Stores Expense Undistributed.
7. Maintaining stores equipment.
8. Cleaning and tidying storerooms and stores offices.
9. Keeping stock records, including records and posting of material receipts and issues and maintaining inventory records of stock.
10. Collecting and handling scrap materials in stores.


Supplies and expenses:

11. Adjustments of inventories of materials and supplies but not including large differences which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.
12. Cash and other discounts not practically assignable to specific materials.
13. Freight, express, etc., when not assignable to specific items.
14. Heat, light and power for stockrooms and store offices.
15. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices.


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16. Injuries and damages.
17. Insurance on materials and supplies and on stores equipment.
18. 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.
19. Postage, printing, stationary and supplies.
20. Rent of storage space and facilities.
21. Communication service.
22. Taxes not assignable to specific materials.
23. 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. Sub-accounts are as follows:

1580-04 LANDING, HANDLING AND CARRYING CHARGES

This account shall include the total cost of landing, handling and carrying of materials procured by BREB.

1580-05 COST OF TENDER DOCUMENTS

This account shall include the total cost of tender documents of materials and equipment procured by BREB.

1580-06 COST OF TELEX, FAX, E-MAIL

This account shall include the total cost of telex, fax, email, etc. in connection with the procurement of materials and equipment by BREB.

1580-07 CORRESPONDENCE EXPENSES

This account shall include the total cost of other correspondence charges in connection with the procurement of materials and equipment by BREB.

1580-08 DOCUMENTATION EXPENSES

This account shall include the total cost of meeting related documentation expenses in connection with the procurement of materials and equipment by BREB.


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1580-01 Provision for Store Expenses – Cr

At the time of issuance of Plant materials by adding overhead and IBDC expenses, valuation is done and provision is made. This sub-account shall credit such provision on plant materials.

1580-02 Bank Charge

This sub-account shall include all bank charges for both local and foreign purchases of plant materials.

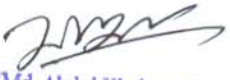
1580-03 INSURANCE CHARGES

Insurance Charges paid on procured materials shall be included in this sub-account.



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1600 ACCOUNT RECEIVABLES

1610 MATURED LONG TERM LOAN -PBSs

1611 MATURED LONG TERM LOAN

1611-01 MATURED LONG TERM LOAN - PRINCIPAL

This sub-account shall include the amount of Matured Long Term Loan (Principal) receivable from the PBSs.

1620 MATURED INTEREST ON LOAN - PBS

1621 MATURED INTEREST ON LONG TERM LOAN

1621-01 INTEREST

This sub-account shall include matured interest an Matured Long Term Loan receivable from the PBSs.

1621-02 PENAL INTEREST

Penal Interest on matured Loan shall be included in this sub-account.

1622 SHORT TERM LOAN & INTEREST

1622-01 REIMBURSABLE LOAN

PBS related some expenditure is incurred by BREB against which Invoices are sent to PBSs as reimbursable Loan.
This loan is reimbursable by the PBSs within one year. This sub-account shall include such reimbursable loan to PBSs.

1622-02 INTEREST

This sub-account shall include interest charged against such short term loan to PBSs.

1622-03 PENAL INTEREST


This sub-account shall include penal interest charged on short term loan.

1630 RECEIVABLE FROM OTHER COMPANIES


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1631 **MATURED LOAN**

1631-01 **MATURED LOAN-RPCL**

This sub-account shall include Matured loan of RPCL.

1632 **MATURED INTEREST**

1632-01 **MATURED INTEREST-RPCL**

This sub-account shall include interest on matured loan of RPCL.

1633 **Penal interest**

1633-01 **Penal interest-RPCL**

This sub-account shall include penal interest against matured loan of RPCL.

1634 **Dividend**

1634-01 **Dividend from RPCL**

This sub-account shall include Dividend both cash & Stock receivable from RPCL on invested Shares.

1635 **SHARE / BONUS SHARE RECEIVABLE**

1635-01 **BONUS SHARE FROM RPCL**

This sub-account shall include Bonus Share after declaration of Bonus Share in AGM of RPCL

1635-02 **SHARE RECEIVABLE FROM RPCL**

This sub-account shall include Share receivable from RPCL against Share deposit made by BREB.

1640 **RECEIVABLE FROM OTHERS**

1641 **RECEIVABLE FROM OTHER UTILITY AGENCIES**

Receivable from BPDB, DPDC, DESCO and other Organizations under Power Sector shall be included in the sub-accounts from 1641-01 to 1641-04 respectively.


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1642 Interest Receivable

This account shall record Interest and Dividend Receivable on different Funds including interest Receivable from Govt. Bond, Debenture and Financially Unsound PBSs' Fund, maintained by BREB. Sub-accounts of account 1642 outlined in the chart of accounts are as follows:

- 1642-01 RESERVED
- 1642-02 RESERVED
- 1642-03 RESERVED
- 1642-04 RESERVED
- 1642-05 RESERVED
- 1642-06 Interest Receivable on BREB Own Fund (FDR)
- 1642-07 RESERVED
- 1642-08 Interest Receivable on Compensation Fund
- 1642-09 Interest Receivable on Security Deposit Fund(FDR)
- 1642-10 interest Receivable on Substation Insurance Fund (FDR)
- 1642-11 Interest Receivable on Marine Insurance Fund (FDR)
- 1642-12 Interest Receivable on Insurance Claim Fund (FDR)
- 1642-13 RESERVED
- 1642-14 Interest Receivable on Building Maintenance Fund
- 1642-15 RESERVED
- 1642-16 Interest Receivable on Depreciation Fund (FDR)
- 1642-17 Interest Receivable from Government Bond
- 1642-18 Interest Receivable from Debenture
- 1642-19 Interest Receivable from Financially Unsound PBSs Fund.
- 1643 RESERVED
- 1644 RESERVED

1645 Receivable from Employees

This account shall include the amount of Receivable from BREB Employees against personal loan and advance.

1645-01 Interest Receivable from Employees - House Building Loan

This sub-account shall include the interest receivable from BREB Employees against House Building Loan.

1645-02 Interest Receivable from Employees - CPF Advance

This sub-account shall include the interest receivable from BREB Employees against CPF advance.


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1645-03 Interest Receivable from Employees - GPF Advance

This sub-account shall include the interest receivable from BREB Employees against GPF advance.

1648 Receivable for Inter-Project Loan Account

This account shall include the receivable for Inter-Project Loan.

1649 Other Receivables

This account shall include the other receivable which is not covered elsewhere.

1649-01 Receivable from PBS Substation Insurance

This account shall include receivable for Share Risk Pool Substation Insurance from the PBSs.

1649-02 Other Receivable from PBS for RPCL

This account shall include other receivable from PBSs for RPCL.


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1700 OTHER CURRENT AND ACCRUED ASSETS

1710 ADVANCES

1710-01 OFFICE RENT & RATES

This account shall include payment of house rent in advance as per contractual agreement with the BREB and the lessor. The advance will be adjusted over the rental period or retained as per agreement.

1710-02 ANSAR SALARY & ALLOWANCES

This account shall include payment of Salary & Allowances to Ansar deployed for security of project installations in advance as per contractual agreement with the BREB and the Ansar and VDP authority.

1710-03 LAND ACQUISITION

This account shall include payment for land acquisition in advance as per general practice of BREB.

1710-04 LEGAL EXPENSES

This account shall include payment of legal expenses to advocates and solicitors in advance as per contractual agreement with the BREB and the party concern.

1710-05 PUBLICITY AND ADVERTISEMENT

This account shall include payment for publicity and advertisement to the advertising firm in advance as per contractual agreement with the BREB and the party concern.

1710-06 SUPPLIERS


This account shall include payment to suppliers in advance as per contractual agreement with the BREB and the party concern.

1710-07 TRAINING FEES

This account shall include payment of training fees in advance.

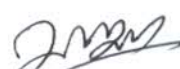
1710-08 C&F COMMISSION

This account shall include payment of C&F Commission in advance as per contractual agreement with the BREB and the party concern.


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1710-09 LANDING CHARGES

This account shall include payment to landing charges in advance as per contractual agreement with the BREB and the party concern.

1710-10 TRANSPORTATION

This account shall include payment to transportation in advance as per contractual agreement with the BREB and the party concern.

1710-11 MOBILIZATION ADVANCE

This account shall include payment of mobilization expense in advance as per contractual agreement with the BREB and the party concern.

1710-12 ADVANCE CONSULTANCY FEES

This account shall include advance Consultancy Fees made by BREB.

1720 ADVANCES TO EMPLOYEES – BREB

This account includes the amounts advanced to BREB Employees under present BREB policy that shall be adjusted/repaid within one month. The sub-accounts are as follows:

1720-01 ADVANCES - SALARY

This account shall include the amount advanced against salary which at the date of the advance is not earned by the employee.

1720-02 ADVANCES TO EMPLOYEES – TRAVEL ALLOWANCE AND DAILY ALLOWANCE

This account shall include the amount advanced to an employee for authorized travel be performed. This advance is subject to adjustment from the TA/DA bill which is to be submitted after the travel is made.

1720-03 ADVANCES TO EMPLOYEES – PURCHASE

This account shall include the amount advanced to an employee for approved purchases of goods that are to be adjusted within one month.

1720-04 ADVANCES TO EMPLOYEES – SERVICES OTHER THAN UTILITY SERVICE

This account shall include the amount advanced to an employee for approved payment for services that are to be adjusted within one month.

1720-05 ADVANCES TO EMPLOYEES – ENTERTAINMENT

This account shall include the amount advanced to an employee for approved entertainment expenses that are to be adjusted within one month.


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1720-06 ADVANCES TO EMPLOYEES- UTILITY SERVICE

This account shall include all other advances to employee for meeting the expenses for Utility Services that are to be adjusted within one month.

1730 ADVANCE PREMIUM-GROUP INSURANCE

This account includes the amounts paid for group insurance coverage for employees under BREB policy that are expected to be repaid by the employees within one year.

1730-01 SENIOR MANAGER

This account includes the amounts paid for group insurance coverage for Senior Manager Level Employees.

1730-02 MID-LEVEL MANAGER

This account includes the amounts paid for group insurance coverage for Mid-Level Managers.

1730-03 JUNIOR MANAGER

This account includes the amounts paid for group insurance coverage for Junior Manager Level Employees.

1730-04 STAFF

This account includes the amounts paid for Group Insurance coverage for Staffs of BREB.

1740 ADVANCE INCOME TAX

1740-01 SENIOR MANAGER

This account shall include Income Tax yet to be accrued on earnings of the Senior Manager and paid in advance that are to be repaid by them within one year.

1740-02 MID-LEVEL MANAGER

This account shall include Income Tax yet to be accrued on earnings of the Mid-Level Managers and be paid in advance that are expected to be repaid by them within one year.

1740-03 JUNIOR MANAGER


This account shall include Income Tax yet to be accrued on earnings of the Junior Managers and be paid in advance that are to be repaid by them within one year.


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1740-04 STAFF

This account shall include Income Tax yet to be accrued on earnings of the Staff of BREB and be paid in advance that are to be repaid by them within one year.

1740-05

Source Tax charged on FDRs shall be included in this account.

1740-06

Source Tax charged on foreign procurement for material purchase shall be included in this account.

1740-07 SOURCE TAX-VEHICLE

This account shall be included source Tax charged on vehicle.

1740-08

Holding/Land Tax shall be included in this account.

1740-09

Source Tax on dividend of RPCL shall be included here.

1760 PRE-PAYMENTS

This account shall include amounts representing prepayments of insurance and Import permit fee and supporting documents shall be maintained in such a manner so that the amount of each class of prepayment is available. Sub-accounts to account 1760, Pre-payments are as follows:

1760-01 PREPAID INSURANCE – MARINE


This account shall include the cost of marine insurance that is prepaid. The prepayment will normally be allocated over the term of the policy or other equitable basis, if necessary.

1760-02 PREPAID INSURANCE – FIRE

This account shall include the cost of fire insurance that is prepaid. The pre-payment will normally be allocated over the term of policy or other equitable basis, if necessary.

1760-03 PREPAID INSURANCE – MOTOR VEHICLE

This account shall include the cost of motor insurance that is prepaid. The prepayment will normally be allocated over the term of policy.


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1760-04 PREPAID IMPORT PERMIT FEE

This account shall include the amount paid in advance for import fees prior to the receipt of the item to which the import fee relates. Upon the receipt of such items, this account will be credited for the prepayment and assigned to the appropriate account.

1761 PREPAID CUSTOMS DUTY AND VAT

This account shall include payments made for customs duty and sales tax that are made before the items, to which these costs relate are actually received. Upon the receipt of such items this account will be credited for the prepayment and assigned to the appropriate account.

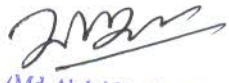
1770 MISCELLANEOUS CURRENT AND ACCRUED ASSETS

This account shall include the book cost of all other current and accrued assets not incorporated elsewhere in any other specific account. This shall be treated as a control account and may be subdivided to meet any other requirement.


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1800 DEFERRED DEBITS**1810 PROJECT EXPENSES****1811 PAY AND ALLOWANCES – PROJECT**

This account shall include the base pay and other allowances of BREB employees whose duties are directly related to training and supervisory engineering for PBSs. The amounts are deferred until such time as the costs are allocated to the PBSs and transferred from the deferred debit accounts to the long-term loan accounts of BREB.

1811-01 BASE PAY – OFFICER

This account shall include the base pay for employees of BREB for time spent in connection with project training and supervisory engineering for the PBSs.

1811-02 HOUSE RENT ALLOWANCE

This account shall include the house rent of BREB employees working for the PBSs in connection with project training and supervisory engineering.

1811-03 MEDICAL ALLOWANCE

This account shall include medical allowance paid to BREB employees who are directly engaged in connection with project training and supervise engineering of the PBSs.

1811-04 FESTIVAL BONUS

This account shall include the Festival Bonus for employees of BREB who spend time in connection with project training and supervisory engineering.

1811-05 DEARNESS ALLOWANCE

This account shall include the dearness allowance for employees of BREB for time spent in connection with project training and supervisory engineering for the PBSs.


1811-06 REST & RECREATION

This account shall include Rest & Recreation expenses for BREB employees involved in project training and engineering supervision on project works.


1811-07 WASHING ALLOWANCE

This account shall include washing allowance for BREB employees involved in project training and supervisory engineering for the PBSs.


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1811-08 OVER TIME EXPENSES

This account shall include the over time expenses incurred in connection with project training and supervisory engineering.

1811-09 LEAVE ENCASHMENT

This account shall include Leave Encashment by BREB employees who spend time for project training and supervisory engineering works.

1811-10 DEPUTATION ALLOWANCE

This account shall include deputation allowance received by deputed employees giving time for project works.

1811-11 TIFFIN ALLOWANCE – PROJECT

This account shall include tiffin allowance for BREB employees involved in project training and supervisory engineering for the PBSs.

1811-12 BASIC PAY-STAFF

This account shall include Basic Pay for the Staff employees of BREB involved in project training and engineering supervision on project works.

1811-13 CONVEYANCE ALLOWANCE

This account shall include conveyance allowance for employees of BREB involved in project training and supervisory engineering for the PBSs.

1811-14

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1811-19 RESERVED

1811-20 OTHER ALLOWANCES

This account shall include other allowances paid to employees BREB involved in project training and engineering supervision on project works.


1811-21 BEBGALI NEW YEAR ALLOWANCES (বাংলা নববর্ষ ভাতা)

This account shall include Bengali New year allowance paid to BREB employees involved in project training and engineering supervision on project works.


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1812 EMPLOYEES' OTHER EXPENSES – PROJECT

This account shall include the amount paid as other expenses to the BREB employees whose duties are directly related to the project. The amounts are deferred until such time as the costs are allocated to the PBSs and transferred from the deferred debit accounts to the long-term loan accounts of BREB.

1812-01 ENTERTAINMENT EXPENSES

This account shall include the expenses of entertainment expenses incurred in connection with project training and supervisory engineering.

1812-02 TRAVEL ALLOWANCE AND DAILY ALLOWANCE EXPENSES

This account shall include the expenses for travel allowances and daily allowances incurred for employees of BREB in connection with project training and supervisory engineering.

1812-03 PRINTING AND STATIONARY

This account shall include the expense for printing and stationary incurred in connection with project training and supervisory engineering.

1812-04 POSTAGE, TELEPHONE, E-MAIL, FAX etc.

This account shall include the expenses for postage, telephone, e-mail, Fax, SMS incurred in connection with project training and supervisory engineering.

1812-05 PETROL AND LUBRICANTS USED FOR OFFICES

This account shall include the cost of purchasing petrol oil and lubricants for offices used in connection with project training and supervisory engineering.

1812-06 PETROL LUBRICANTS AND GAS-VEHICLES

This account shall include the cost of petrol & lubricants and gas for vehicles used in connection with project training and supervisory engineering.

1812-07 PRINTING AND PUBLICATION

This account shall include the expense for printing and publication incurred in connection with project training and engineering supervision.

1812-08 OTHER OFFICE EXPENSES

This account shall include other office expenses incurred in connection with project training and engineering supervision.


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1812-09 RESERVED

1812-10 FOREIGN CONSULTANCY INCLUDING CD,VAT, TAX etc.

This account shall include foreign consultancy including CD, VAT, TAX etc. in connection with project purposes.

1812-11 LOCAL CONSULTANCY

This account shall include Local consultancy required for implementation of the project.

1812-12 TRAINING EXPENSES

This account shall include the training expense incurred in connection with implementation of the project.

1812-13 ESTABLISHMENT OF MAGISTRALIE COURTS

This account shall include the cost to establish the magistrate court required for the project.

1812-14 UTILITY EXPENSES

This account shall include utility expenses incurred by BREB for the project office.

1812-15 CLEANING EXPENSES

This account shall include the cleaning expense (Sweepers' wages and washing materials) incurred for the project offices.

1812-16 REPAIR AND MAINTENANCE – VEHICLES AND INSURANCE EXPENSES

This account shall include the cost of repair & maintenance of vehicles and Insurance expenses of the vehicles used in connection with project training and supervisory engineering.

1812-17 HOUSE RENT EXPENSES

This account shall include House Rent Expenses incurred for BREB employees involved in Project works, if not provided for elsewhere.


1812-18 ANSARS' SALARY AND ALLOWANCES

This account shall include Salary & Allowances of the Ansars deployed for the security of the project installations.


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1812-19 HONORARIUM TO TEC

This account shall include Honorarium be paid to the members of Technical Evaluation Committee (TEC).

1812-20 REPAIR AND MAINTENANCE – COMPUTERS & OFFICE EQUIPMENT & TOOLS

This account shall include the cost of repair & maintenance of Office Equipment and Tools including computer used in the project.

1812-21 REPAIR AND MAINTENANCE – FURNITURE AND FIXTURES

This account shall include the cost of repair & maintenance of furniture & fittings used in connection with the project.

1812-22 HIRED TRANSPORS

This account shall include rent and related expenditures payable as per contract for hired transports be used in project works.

1812-23 CUSTOMS DUTY, VAT, TAX etc.

This account shall include customs duty, VAT & TAX that have been paid for foreign consultancy appointed for new project.

1812-24 INSPECTION & TESTING FEE


This account shall include inspection and testing fees required for implementation of the projects undertaken by BREB.

1820 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 BREB projects. If construction results, this account shall be credited and the appropriate plant account be charged. If the work is abandoned, the charge shall be made to the appropriate operating expense account.
- B. The records supporting the entries to this accounts shall be so kept that the utility can furnish complete information as to the nature and the purpose of the survey, plans or investigations and the nature and amounts of the charges.

1820-01 PRELIMINARY SURVEY

This account shall include the cost and fees incurred in connection with the preliminary survey of the projects of BREB. This amount is deferred till such time the final report of the preliminary survey is recurred by the BREB.


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1820-02 INVESTIGATION CHARGES

This account shall include the cost and fees incurred in connection with the investigation charges of the projects of BREB. This amount is deferred till such time the final report of the investigation charges is recurred by the BREB.

1820-03 FEASIBILITY STUDY

This account shall include the cost and fees incurred in connection with the Feasibility Study of the projects, Socio-Economic Study, System Loss Reduction Study and other activities of BREB or its projects. This amount is deferred till such time the final report of the Feasibility Study is recurred by the BREB.

1820-04 DEVELOPMENT EXPENSE – PBSs

This account shall include the costs incurred for the development of new PBSs. The types of costs included in this account are payroll, travel and overhead costs associated with the development of the new PBSs.

1820-05 DEVELOPMENT EXPENSE – BREB

This account shall include the costs incurred for the development programs of BREB. The types of costs included in this account are payroll, travel and overhead costs associated with the development.

1820-06 ENVIRONMENT CLEARANCE

This account shall include related expenses to have the environment clearance Certificate for the project undertaken, from DoE.

1830 WORKSHOP AND LABORATORY EXPENSES

This account shall include workshop and laboratory expenses that are being deferred and amortized over a time related to nature of the type of expense incurred.

1830-01 SYSTEMS OPERATION- WORKSHOP SERVICE

This account shall include workshop and laboratory expenses which are being deferred that relate to system operations.

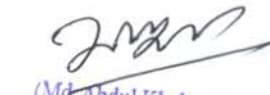
1830-02 TIMBER TESTING

This account shall include workshop and laboratory expenses, which are being deferred that relate to the testing of timber products.


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1830-03 SPC POLE TESTING

This account shall include workshop and laboratory expenses relating to SPC Pole Testing.

1830-04 OTHERS

This account shall include all other workshop and laboratory expenses not included elsewhere above.

1840 EXTRAORDINARY PROPERTY LOSSES

- A. When properly authorized, this account shall include extraordinary losses on property abandoned or otherwise retired from service which are not provided for by the accumulated provisions for depreciation or amortization and which could not reasonably be foreseen and provided. It shall also include extraordinary losses, such as unforeseen damages to properties, which could not reasonably be anticipated and are not covered by insurance or other provisions.
- B. The entire cost, less net salvage, of depreciable property retired shall be charged to accumulated provision for depreciation. If all, or a 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 properly chargeable hereto.
- C. While using this account, a statement giving an explanation of the items included, the accounts charged, the period over which the charges are to be amortized and other pertinent information shall be included.

1840-01 FIXED ASSETS


This account shall include extra ordinary losses, such as unforeseen damages of property which could not reasonably be anticipated and are not covered by insurance or other provisions.

1840-02 PLANT MATERIALS

This account shall include extra ordinary losses, such as unforeseen damages of plant materials which could not reasonably be anticipated and are not covered by insurance or other provisions.

1850 CLEARING ACCOUNT – DEFERRED DEBIT

This account shall include undistributed balance as of the date of the balance sheet. Amounts charged to this account are expenses that relate to vehicle miles driven or equipment hours used. Balances in this account shall be cleared each month unless there are items held that relate to future periods.


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1860 STORE IN TRANSIT

This account shall include the costs of materials and supplies that have been ordered and are in transit from local and foreign suppliers. This account shall also include the materials in transit from store to another store. The amounts charged to this account shall remain deferred to such time as the materials are received. Then the costs shall be transferred to the appropriate asset account.

1860-01 STORE IN TRANSIT –PROCUREMENT ON CASH FOREIGN EXCHANGE

This account shall include the costs of materials and supplies that have been ordered and are in transit form foreign suppliers. The amounts charged to this account shall remain deferred to such time as the materials are received. Then the costs shall be transferred to the appropriate asset account.

1860-02 STORE IN TRANSIT – LOCAL PROCUREMENT

This account shall include the costs of materials and supplies that have been ordered and are in transit form local suppliers. The amounts charged to this account shall remain deferred to such time as the materials are received. Then the costs shall be transferred to the appropriate asset account.

1870 MISCELLANEOUS DEFERRED DEBIT

- A. This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress and unusual or extraordinary expenses not included in other accounts, which are under of amortization.
- B. The records supporting the entries to this account shall be so kept that full information can be furnished as to each deferred debit.

1870-01 MISCELLANEOUS DEFERRED DEBIT – CONTRACTORS

This account shall include transactions not elsewhere provided for and unusual or extraordinary expenses not included in other accounts, which are related to contractors and also under amortization process.

1870-02 MISCELLANEOUS DEFERRED DEBIT – SUPPLIERS (EXTERNAL BILL)

This account shall include transactions not elsewhere provided for and unusual or extraordinary expenses not included in other accounts, which is uncertain which are related to suppliers and also under amortization process.


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**1870-03 MISCELLANEOUS DEFERRED DEBIT - SUPPLIERS
(MATERIAL ACCOUNTS)**

This account shall include transactions of Suppliers not elsewhere provided for and unusual or extraordinary expenses not included in other accounts. This account must be supported with sufficient related records. This will be maintained by Material Accounts of Accounts Directorate of BREB.

1870-04 MISCELLANEOUS DEFERRED DEBIT - FOREIGN GRANT

This account shall include foreign grant not elsewhere accounted for.

1870-05 MISCELLANEOUS DEFERRED DEBIT - INTERNAL BILL

This account shall include Transactions in Internal Bill section of Accounts Directorate, if any, which are not elsewhere accounted for.

**1870-06 MISCELLANEOUS DEFERRED DEBIT - EMPLOYEES'
BENIFITS**

This account shall include Transactions, related to employees' Benefits, in Internal Bill section of Accounts Directorate, which are not elsewhere accounted for.

1880 RESERVED

1880-01 RESERVED

1880-02 RESERVED

1880-03 RESERVED

1900 CONTINGENT ASSETS

1900-01

Insurance Claim for Damage and Loss of the Properties, not elsewhere booked, shall be included in this account.

(Md. Mozibur Rahman)
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BREB Instruction 600-16
BREB General Accounts Manual

Section-F

2000 EQUITIES AND LIABILITIES

2100 EQUITIES AND MARGINS

2110 EQUITY

This account shall include the amount of funds received from the Government of Bangladesh in the form of equity:

2110-01 EQUITY-GOB

This account shall include the amount of funds received from the Government of Bangladesh in the form of grant allotted in the Annual Development Program. This account is required to be maintained on project-wise.

2111 GOB CAPITAL GRANT (ADP)/ CD VAT

2111-01 GOB CAPITAL GRANT (ADP)

This account shall include the amount of fund received from the Government of Bangladesh in the form of Cash Foreign Exchange as allotted in the Annual Development Program. This account is required to be maintained on project-wise.

2111-02 GOB CD VAT

This account shall include the amount of fund received from the Government of Bangladesh for utilization of foreign grant/loan to pay CD VAT.

2112 DONATED CAPITAL

This account shall include credits arising from donations of capital not otherwise provided for. Entries to this account shall be made so as to clearly disclose the nature and source of each transaction. This account is subdivided as follows:

2112-01 DONATED CAPITAL – FOREIGN

This account shall include credits arising from donations of capital received from foreign sources in cash.

2112-02 DONATED CAPITAL – LOCAL


This account shall include credits arising from donations of capital received from local sources in cash.


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2113 CAPITAL GAIN

This account shall include all credits to equities that arise from transactions, which can be specified. This account shall be subdivided as follows:

2113-01 LIQUIDATED DAMAGES – FOREIGN

This account shall include amounts realized from foreign suppliers for liquidated damages assessed for failure to satisfy their contractual obligations.

2113-02 LIQUIDATED DAMAGES – LOCAL

This account shall include amounts realized from local suppliers for liquidated damages assessed for failure to satisfy their contractual obligations.

2113-03 DEMMURGE

This account shall include amounts received as Demurrage from suppliers/contractors for causing damage to BREB Properties.

2113-04 SUPPLIERS PENALTY - FOREIGN

This account shall include penalty realized from foreign suppliers assessed for supply of faulty products. This account is required to be maintained on project-wise.

2113-05 SUPPLIERS PENALTY - LOCAL

This account shall include penalty realized from foreign suppliers assessed for supply of faulty products. This account is required to be maintained on project-wise.

2113-06 PENALTY – CONTRACTORS

This account shall include amounts deducted from contractors' bill as imposed for deviations from requirements of contract.

2113-07 PENALTY – CARRYINS CONTRACTORS

This account shall include penalty realized from carrying contractors for deviations.

2113-08 SHORT MATERIALS- CONTRACTORS

This account shall include the cost realized from Contractors for short materials.


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2113-09 SHORT MATERIAL- CARRYING CONTRACTORS

This account shall include the cost deducted from the Carrying Contractors for short/ Un-carried materials.

2113-10 RESERVED

2113-11 RESERVED

2113-12 PG/BANK GUARANTEE FORFIETED

This account shall include Performance Guarantee (PG)/Bank Guarantee of the contractors/Suppliers when forfeited by BREB.

2113-13 AID TO CONSTRUCTION/ DEPOSIT WORK

This account shall include amounts received by BREB from PBSs and consumers to assist in the construction of plant. This account shall also include the amount of non-refundable deposits received from consumers for the supply of transformers.

2113-14 to 2113-19 RESERVED

2113-20 OTHER CAPITAL GAINS

This account shall include credits to equities that arise from transactions other than from donations or from operating and non-operating margins that are not included in accounts 2113-01 through 2113-13.

2120 RETAINED EARNINGS

This account shall include the balances, either debit or credit, of retained earnings arising from earnings of BREB.

2121-01 RETAINED EARNINGS

This account shall include the difference between all operating revenues and operating expenses. This account shall be debited or credited with the balances arising from transactions, the details of which have been recorded in the operating revenue and operating expense accounts. The detailed revenue and expense accounts shall be closed directly to this account.



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2300 RESERVES AND SURPLUS

2311 CAPITAL RESERVES

This account shall include transfer of un-appropriated balance of retain earnings to the following reserve accounts:

2311-01 BOND REDEMPTION RESERVE

This account shall include reserve created for repayment of bond as per terms of issuing bond of BREB.

2311-02 DEBENTURE REDEMPTION RESERVE

This account shall include reserve created for repayment of debenture as per terms of issuing debenture of BREB.

2400 BONDS AND DEBENTURES

2411 BOND ISSUED

2411-01 BOND – CONVERTIBLE

This account shall include transactions on Bond-Convertible.

2411-02 BOND – NON CONVERTIBLE

This account shall include transactions on Bond-Non-Convertible.

2412 DEBENTURE ISSUED

2412-01 DEBENTURE - CONVERTIBLE

This account shall include transactions on Debenture-Convertible.

2412-02 DEBENTURE – NON CONVERTIBLE

This account shall include transactions on Debenture-Non-Convertible.


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Section-G

2500 LONG TERM LIABILITIES

2510 LONG TERM DEBT

2511 LONG TERM DEBT - GOVERNMENT OF BANGLADESH

This account shall include the amount of loans made to BREB by the Government of Bangladesh. Long term Debt- GoB and payment thereof by BREB shall be included in Sub-account 2511-01 and 2511-02 respectively.

2512 LONG TERM DEBT - FOREIGN

This account shall include the amount of loans made to BREB by foreign Donor/Agency. This account shall be subdivided as follows:

2512-01 DIRECT PROJECT AID (DPA)

This account shall include all loans made by Donor/Agency to BREB through GOB of monies and/or commodities in the form of foreign currency as Direct Project Aid.

2512-02 REIMBURSABLE PROJECT AID (RPA)

This account shall include all loans made by Donor/Agency to BREB in the form of local currency (Taka) as RPA.

2512-03 MORATORIUM INTEREST

This account shall include the interest accrued on the foreign loans during the grace period. The amount of the interest accrued will be added to the principal amount of the foreign loan after the completion of the grace period.

2512-04 PAYMENT AGAINST LONG TERM DEBT

This account shall debit payment made against long term debt by BREB.


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2513 LONG TERM LIABILITIES – TAKEN OVER LINE

This account shall include the amount of loans made to BREB that are not included in the other long-term debt accounts. Sub-accounts are as follows:

2513-01 TAKEN OVER LINE – BPDB

This account shall include the amount payable to BPDB by BREB for overhead line taken over as general plant.

2513-02 TAKEN OVER LINE – DPDC

This account shall include the amount of payable to DPDC by RREB for overhead line taken over as general plant.

2513-03 TAKEN OVER LINE – DESCO

This account shall include the amount of payable to DESCO by BREB for overhead line taken over as general plant.

2513-04 TAKEN OVER LINE – PGCB

This account shall include the amount of payable to PGCB by BREB for overhead line taken over as general plant.

2520 OTHER LONG-TERM LIABILITIES

2521 LONG-TERM LIABILITIES – EMPLOYEES

2521-01 CONTRIBUTORY PROVIDENT FUND (CPF) – BREB

This account shall include the amount of CPF contribution made by the employees of BREB as per policy directives.

2521-02 CPF – DEPUTED EMPLOYEES

This account shall include the amount of CPF contribution made by the deputed employees as per policy directives.


2521-03 GENERAL PROVIDENT FUND (GPF) – BREB

This account shall include the amount of GPF contribution made by the employees of BREB as per policy directives.


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2521-04 GPF – DEPUTED EMPLOYEES

This account shall include the amount of GPF contribution made by the deputed employees as per policy directives.

2521-05 BENEVOLENT FUND – BREB

This account shall include the amount of contribution made to the benevolent fund by the employees of BREB as per policy directives.

2521-06 BENEVOLENT FUND – DEPUTED EMPLOYEES

This account shall include the amount of contribution made to the benevolent fund by the deputed employees as per policy directives.

2521-07 GROUP INSURANCE – BREB

This account shall include the amount of contribution made by the employees as premium of the group insurance policy adopted by BREB.

2521-08 GROUP INSURANCE – DEPUTED EMPLOYEES.

This account shall include the amount of contribution made by deputed employees as premium of the group insurance policy.

2521-09 RESERVED

2521-10 RESERVED

2521-11 INTEREST ON CPF ADVANCE

This account shall include interest received from the employees against 'Advance' taken from their CPF account.

2521-12 INTEREST ON GPF ADVANCE

This account shall include interest received from the employees against 'Advance' taken from their GPF account.


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2521-13 PROVISION FOR GRATUITY

This account shall include the amount of fund earmarked for meeting the liabilities of gratuity of the employees of BREB as per policy directives.

2521-14 PROVISION FOR PENSION

This account shall include the amount of fund earmarked for providing pension to the employees of BREB after their retirement.

2700 CURRENT AND ACCRUED LIABILITIES

2711 SECURITY DEPOSITS/ EARNEST MONEY

This account shall include the amount of Security deposits/earnest money received by the BREB against the Work Orders issued to the suppliers, contractors and consultants.

This is subject to repayment to the payee after certain conditions have been met. If the payee fails to meet those conditions, Security/ Earnest money will be forfeited by BREB. Security/ Earnest money received from the contractors, carrying contractors, Suppliers of BREB & its projects will be included in the respective sub-accounts (2711-01 to 2711-21).

2712 RETENTION MONEY/ PERFORMANCE GUARANTEE (PG)

2712-01 FOREIGN SUPPLIERS – IFB

This account shall include the amount of money retained from the bills of foreign suppliers against the Work Orders issued to the suppliers.

2712-02 LOCAL SUPPLIERS – IFB

This account shall include the amount of money retained from the bills of local suppliers against the Work Orders issued to the suppliers.

2712-03 & 2712-04

Retention money against the projects shall be included in these sub-accounts.

2713 ACCOUNTS PAYABLE

This account shall include all accounts payable within one year which are not provided for in other accounts:

2713-01 INTERNAL BILLS

This account shall include the amount payable against the internal bills of different categories of expenses and overhead cost of BREB.

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2713-02 EXTERNAL BILLS

This account shall include the amount payable against the external bills of the suppliers, contractors and consultants of BREB.

2713-03 PAYABLE TO PBSs-SHORT MATERIALS

This account shall include the amount payable PBSs on the cost of short materials.

2713-04 to 2713-12

These Sub-accounts shall include the payables in respect of different projects.

2714 VOUCHER PAYABLE

This account shall include the total amount of vouchers outstanding and payable at the end of the accounting period.

2714-01 PAYABLE TO SUPPLIERS

This account shall include the amount payable against the voucher payable (external) to the suppliers of BREB.

2714-02 PAYABLE TO CONTRACTORS

This account shall include the amount payable against the voucher payable to the Contractors.

2714-03 to 2714-10

These Sub-accounts shall include the payables to contractors working in different projects.

2714-11

This account shall include payable to employees in respect of TA/DA (Imprest-Revenue).

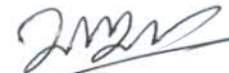
2714-12

This account shall include payable to Project employees in respect of TA/DA (Imprest-Projects).


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2714-13 to 2714-22

These Sub-accounts shall include the payables to contractors working in different projects.

2715 TAXES ACCRUED

- A. This account shall be credited with the amount of taxes accrued during the accounting period. A corresponding debit will be made to the appropriate accounts for a tax charge. Such credits may be based on estimates, but from time to time during the year the amount of the credits shall be adjusted.
- B. Any amount representing a prepayment of taxes shall be reflected as a prepayment.
- C. The records supporting the entries to this account shall be maintained to show each class of tax, the amount accrued, the basis for the accrual, the accounts to which charged and the amount of tax paid.

2715-01 INCOME TAX

This account shall include the amount payable against Income Tax during the accounting period.

2715-02 VAT

This account shall include the amount payable against VAT during the accounting period.

2715-03 CUSTOM DUTY (CD) & TAXES

This account shall include the amount payable against CD and Taxes during the accounting period.

2716 VAT & TAX COLLECTION PAYABLE

This account shall include the total amount of taxes or DFP charges deducted by BREB from the Contractors, Suppliers, BREB employees or any other person/companies to whom applicable. The amount so deducted will be deposited to GOB's proper taxing authority (Govt. Exchequers).

Liability for taxes assessed directly against BREB which are accounted for as part of BREB's own tax expense shall not be included in this account. Respective collection payable shall be included in the sub-accounts 2716-01 to 2716-48 under this account-2716.

2717 MATURED DEBT SERVICE LIABILITY (DSL)

2717-01 MATURED PRINCIPAL- GOB LOAN

This account shall include Matured Principal on GoB Loan.


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2717-02 MATURED PRINCIPAL- FOREIGN LOAN

This account shall include Matured Principal on Foreign Loan.

2717-03 MATURED INTEREST- GOB LOAN

This account shall include Matured Interest on GoB Loan.

2717-04 MATURED INTEREST - FOREIGN LOAN

This account shall include Matured Interest on Foreign Loan.

2718 TRAINING EXPENSE-RECEIPTS & PAYMENTS

This account shall include receipts and payments in respect of conduction of Training by Directorate of Training, BREB.

2718-01

This Sub-account shall include receipts (Training fee) for participating in Training.

2718-02

This Sub-account shall include/debit expenses for conduction of Training.

2719 MAGISTRATE COURT-RECEIPTS & PAYMENTS

2719-01

This account shall include receipts and payments in regards to BREB Magistrate Court.

2720 ADVANCE FOR O&M MATERIALS-PBSs

2720-01

This account shall include advance made by the PBSs for O&M materials.

2721 HOUSE RENT DEDUCTION- EMPLOYEES

This account shall include the liability created through deduction from the salary of the employees who are residing in the quarters of other institutions (PDB/PBSs), the rent of which is to be paid to the owners.

2721-01 to 2721-04

These accounts shall include the deduction from the salary of the Senior, Mid-level and Junior Level employees and staff of BREB.


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2721-05 HOUSE RENT DEDUCTION-PBSs

This account shall include the liability created through deduction from the salary of the BREB employees who are residing in PBS owned houses, the rent of which is to be paid to PBSs.

2721-06 HOUSE RENT DEDUCTION- DEPUTED EMPLOYEES

This account shall include the liability created through deduction from the salary of the deputed employees who are residing in the govt. quarters which is to be paid to govt.

2722 DEDUCTION AGAINST ADVANCE FROM WELFARE FUND- (EMPLOYEES)

The advance is paid to BREB employees in special circumstances from the Welfare Fund Account. The amount so advanced is to be deducted from the salary of the beneficiary and the money will be subsequently transferred to the Welfare Fund account.

2722-01

This sub-account shall include the monthly deduction against the said advance.

2723 GOVERNMENT SUBSIDY

2723-01 to 2723-05

PBS Subsidy, Agriculture Rebate, Receipts from govt. for religious Institutions, Electricity Bill from govt. offices and Abason (আবাসন) Project shall be included in these sub-accounts respectively.

2729 OTHER CURRENT AND ACCRUED LIABILITIES

2729-01 ACCRUED PAYROLL

This account shall include the accrued liability for salaries and wages payable to BREB employees at the end of the accounting period.

2729-02 INSURANCE CLAIM ON DEATH-BREB EMPLOYEES

This account shall include the liability of the life insurance due for and payable.

2729-03 INSURANCE CLAIM ON DEATH-PBS EMPLOYEES

This account shall include the liability of the life insurance due for and payable.


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2729-04 CURRENT ACCOUNT-BPDB

This account shall include current account with BPDB.

2729-05 RESERVED

2729-06 & 2729-07

These sub-accounts shall include deduction for house building loan for PBS and deputed employees respectively.

2729-08 to 2729-10

These sub-accounts shall include deduction for utility Bill for BREB, PBS and deputed employees respectively.

2729-11

This account shall include Third Party liability of BREB employees.

2729-12

This account shall include monthly deduction for welfare fund from BREB employees.

2729-13

Contribution to Relief Fund as per Govt's instruction shall be included in this sub-account.

2729-14 & 2729-15

Other deduction, if any, from BREB and deputed employees shall be included in these accounts respectively.

2729-16 & 2729-17

Provision for Expenditures and Bad Debt/Income Tax shall be included in these accounts respectively.

2729-18

Deduction against Car Loan from deputed employees shall be included here.

2729-19

This account shall include any other liabilities of miscellaneous nature which are not specifically chargeable to any sub-accounts under 2729 account.

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2800 DEFERRED CREDITS

2811 DSL ADVANCE RECEIVED FROM PBS.

2811-01

DSL Advance received from the PBSs shall be included in this sub-account.

2812 RESERVED

2812-01 RESERVED

2812-02 RESERVED

2813 EMERGENCY MATERIAL PURCHASE FUND FOR FINANCIALLY UNSOUND PBSs

Contribution to emergency material purchase fund, principal cost of materials purchased and Service charge provided for contribution shall be incorporated in this account.

2813-01

Contribution to the Fund by the PBSs shall be booked here.

2813-02

Principal cost of materials purchased shall be included in this sub-account.

2813-03

Service charge provided on contribution shall be booked here.

2820 INTEREST BETWEEN DISBURSEMENT AND CONSTRUCTION (IBDC)

2820-01

Interest between disbursement and construction (IBDC) shall be booked in this account.

2821 LIFE INSURANCE CLAIM-BREB EMPLOYEES

2821-01

Life Insurance Claim for BREB employees shall be booked in this account.

2822 SHARE RISK POOL INSURANCE FUND

2822-01

Receipt against PBS Sub-stations Insurance under Share Risk Pool Insurance Fund shall be booked in this account.

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2822-02

Settlement of PBS Sub-stations Insurance shall be accounted for in this account.

2823 PAYABLE TO INTER-PROJECT LOAN

2823-01

Payable to inter-project loan shall be included in this account.

2824 FUND FOR PROCUREMENT OF O & M MATERIALS FOR THE PBSs

Transactions on the Fund in regards to contribution by the financially sound PBSs, Principal cost of purchased materials and service charge for contribution shall be booked in this account.

2824-01

Contribution to the Fund by the financially sound PBSs shall be included in this sub-account.

2824-02

Principal cost of the purchased materials by the fund shall be booked in this sub-account.

2824-03

Service charge applicable to the contribution shall be included here.

2824-04

Reserved.

2840 OTHER DEFERRED CREDITS

The account shall include amounts for any other deferred credits that are not provided for elsewhere in the Chart of Accounts:

2840-01 PAYABLE TO CONTRACTORS

The account shall include amounts for any other deferred credits that are not provided for elsewhere in the Chart of Accounts in respect of payment to contractors.

2840-02 FOREIGN GRANT FOR PBSs

The account shall include amounts for any other deferred credits that are not provided for elsewhere in the Chart of Accounts in respect of foreign grant for PBSs.


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2840-03 DEFERRED CREDITS-RPCL

The account shall include amounts for any other deferred credits in regards to RPCL that are not provided for elsewhere in the Chart of Accounts.

2840-04 RESERVED

2840-05

Leasehold rent receipt payable shall be included in this sub-account.

2840-06 CROSS SUBSIDY

Under Cross subsidy program, contribution of financially sound PBSs on BST, adjustment of tariff shall be included in this sub-account.

2840-07 RESERVED

2840-08

Amount received for KPI Bonus from PBSs shall be booked in this sub-account.

2900 CONTINGENT LIABILITIES

Transactions related to contingent Liabilities that are not provided for elsewhere in any account shall be included in this account.

2910 INSURANCE CLAIM FOR DAMAGE & LOSS

2910-01

Insurance claim for damage and loss shall be booked in this sub-account.

2911 PLATFORM ACCOUNTS

This account shall be used as platform account.

2911-01 to 2911-03

These sub-accounts shall include received amount against of the project (PPRP-II) provisionally.

2911-02 to 2911-03

These sub-accounts shall include received expenditures against of the project (PPRP-II) provisionally.


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BREB Instruction 600-16
BREB General Accounts Manual

Section-H

4000 REVENUE & INCOME

4100 OPERATING REVENUE

This account shall include the interest received from the PBSs on loan and dividend from the borrowers.

4110 INTEREST ON LOANS TO PBSs

This account shall include the interest received on the long-term loans owed by the PBSs.

4110-01 MATURED INTEREST

This account shall include matured interest received from the PBSs on outstanding long-term debt.

4110-02 PENAL INTEREST

This account shall include penal interest received from the PBSs on outstanding long-term debt, the installments of which were due but not paid.

4110-03 MORATORIUM INTEREST

This account shall include Moratorium interest received from the PBSs on loans.

4120 INTEREST ON LOAN TO OTHERS

4121 INTEREST ON LOAN TO RPCL

This account shall include the interest received from RPCL on loan.

4121-01 MATURED INTEREST

This account shall include matured interest received from RPCL on outstanding loan.

4121-02 PENAL INTEREST

This account shall include penal interest received from RPCL on outstanding loan, the installments of which were due but not paid.

4121-03 MORATORIUM INTEREST

This account shall include Moratorium interest receivable from RPCL on loans.


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4130 DIVIDEND

This account shall include dividend income on shares/securities from the companies. where BREB has invested as Shares/ Securities.

4131-01 DIVIDEND FROM RPCL

This account shall include 'dividend' received from RPCL against BREB's Shares.

4200 OTHER OPERATING REVENUE

This account shall include the revenues relating to merchandising activities conducted by BREB. Sub-accounts to account 4200, Other Operating Revenue are as follows:

4210 REVENUE FROM MERCHANDISING

This account shall include all revenues received from the sale of merchandise and jobbing. This will also include jobbing work performed by contractors and the revenue realized.

4210-01

Cost of Merchandising will be booked in this sub-account.

4210-02

Revenue from Merchandising will be included in this sub-account.

4211 EQUIPMENT RENTAL

This account shall include the revenues received as the rental of BRFB equipment.

4211-01 RENTAL FROM CONTRACTORS

This account shall include the rental of BRFB equipment received from the contractors.

4211-02 RENTAL FROM SUPPLIERS

This account shall include the rental of BRFB equipment received from the suppliers.

4211-03 OTHERS

This account shall include the rental of BRFB equipment received from others.


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4212 REVENUE FROM TRAINING AND CONSULTANCY

This account shall include the revenues relating to Training and Consultancy activities conducted by BREB.

4212-01 REVENUE FROM TRAINING

This account shall include the revenues relating to Training activities.

4212-02 REVENUE FROM CONSULTANCY

This account shall include the revenues earned from Consultancy activities.

4213 REVENUE FROM SPECIAL SERVICE

This account shall include the revenues earned from to Special Services rendered by REB to its clients/parties.

4214 INTEREST ON SHORT-TERM LOAN TO PBSs

This account shall include interest received against short-term loan to PBSs.

4300 NON-OPERATING REVENUE

This account shall include the revenues received by BREB from different sources and other miscellaneous heads.

4310 INTEREST ON LOAN TO EMPLOYEES

4310-01 INTEREST ON LOAN TO EMPLOYEES – HOUSE BUILDING

This account shall include all interest received from employees for House Building Loan made by BREB.

4310-02 INTEREST ON LOAN TO EMPLOYEES – MOTOR CYCLE

This account shall include all interest received from employees for Motorcycle loans made by BREB.

4311 INTEREST ON BANK DEPOSITS

This account shall include all interest received from banks and other financial institutions against fixed deposit account including SND/Saving account made by BREB.


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4312 SALE OF TENDER DOCUMENTS

The sub-accounts 4311-01 and 4311-02 shall include the revenues received from the sale of tender documents to prospective bidders.

4313 SALE OF BOOKS AND PERIODICALS

This account shall include all revenues received from the sale of books and periodicals, including any cost or commissions accruing from these sales.

4314 RENT & RATES

This account shall include the revenues received form rent and rates (Excluding rental equipment).

4319 OTHER NON-OPERATING REVENUE

This account shall include the revenues received by BREB from the following sources:

4319-01 SERVICE CHARGE

This account shall include the revenues received by BREB from service charges.

4319-02 REGISTRATION AND RENEWAL

This account shall include the revenues received by BREB from registration and renewal.

4319-03 REST HOUSE INCOME

This account shall include the revenues received from BREB rest houses.

4319-04 MISCELLANEOUS RECEIPTS

This account shall include the revenues received by BREB from miscellaneous sources, not mentioned elsewhere above.

4319-05 INTEREST ON REVOLVING FUND CONTRIBUTION

This account shall include the interest received from Revolving Fund contribution (BREB).


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BREB Instruction 600-16
BREB General Accounts Manual

Section-I

7000 EXPENSES & LOSSES

7100 OPERATING EXPENSES

7111 PAY AND ALLOWANCES (SENIOR MANAGERS)

This account shall include the amount of payroll and monetary allowances authorized and payable to senior management employees of BREB. Subaccounts to account 7111 are as follows:

7111-01 BASE PAY

This account shall include the base pay for senior management employees for the accounting period as determined from the employees' payroll records. This base pay may be in the form of a fixed salary or an hourly wage multiplied by the number of hours worked. Overtime pay will be included in the base pay amount, if applicable.

7111-02 HOUSE RENT ALLOWANCE

This account shall include house rent paid to senior management employees during the accounting period.

7111-03 MEDICAL ALLOWANCE

This account shall include medical allowance paid to senior management employees during the accounting period.

7111-04 CHARGE ALLOWANCE

This account shall include charge allowance paid to senior management employees.

7111-05 ENTERTAINMENT ALLOWANCE

This account shall include entertainment allowance paid to senior management employees during the accounting period.

7111-06 DEARNESS ALLOWANCE

This account shall include the dearness allowance, if any, paid to senior management employees during the accounting period.

7111-07 TELECOMMUNICATION ALLOWANCE


This account shall include the telecommunication (Such as mobile, fax, e-mail etc.) expenses paid to senior management employees during the accounting period.


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7111-08 CAR ALLOWANCE

This account shall include the Car allowance paid to senior management employees who are authorized to draw car allowance against Car loan.

7111-09 COMPENSATION ALLOWANCE

This account shall include the compensation allowance, if any, paid to senior management employees during the accounting period.

7111-10 RISK ALLOWANCE

This account shall include the risk allowance, if any, paid to senior management employees during the accounting period.

7111-11 REST & RECREATION ALLOWANCE

Rest & Recreation allowance paid to the senior management employees shall be included in this account.

7111-12 EDUCATION ALLOWANCE

Education allowance paid to the senior management employees for their Children will be included in this account.

7111-13 ELECTRICITY ALLOWANCE

This account shall include Electricity allowance paid to senior management employees during the accounting period.

7111-14 BANGLA NABOBARSHA ALLOWANCE

This account shall include Bangla Nabobarsha allowance paid to the senior management employees on the occasion of Bengali New Year.

7112 PAY AND ALLOWANCES (MID LEVEL MANAGERS)

This account shall include the amount of payroll and monetary allowances authorized and payable to mid-level management employees of BREB. Subaccounts to account 7112 are as follows:


7112-01 BASE PAY

This account shall include the base pay for mid-level management employees for the accounting period as determined from the employees' payroll records. This base pay may be in the form of a fixed salary or an hourly wage multiplied by the number of hours worked. Overtime pay will be included in the base pay amount, if applicable.


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7112-02 HOUSE RENT ALLOWANCE

This account shall include house rent paid to mid-level management employees during the accounting period.

7112-03 MEDICAL ALLOWANCE

This account shall include medical allowance paid to mid-level management employees during the accounting period.

7112-04 CHARGE ALLOWANCE

This account shall include charge allowance paid to mid-level management employees during the accounting period.

7112-05 ENTERTAINMENT ALLOWANCE

This account shall include entertainment allowance paid to mid-level management employees during the accounting period.

7112-06 DEARNESS ALLOWANCE

This account shall include the dearness allowance, if any, paid to mid-level management employees during the accounting period.

7112-07 TELECOMMUNICATION ALLOWANCE

This account shall include the telecommunication (Such as mobile, fax, e-mail etc.) expenses paid to mid-level management employees during the accounting period.

7112-08 CAR ALLOWANCE

This account shall include the Car allowance paid to mid-level management employees who are authorized to draw car allowance against Car loan.

7112-09 COMPENSATION ALLOWANCE

This account shall include the compensation allowance, if any, paid to mid-level management employees during the accounting period.

7112-10 RISK ALLOWANCE

This account shall include the risk allowance, if any, paid to mid-level management employees during the accounting period.

7112-11 REST & RECREATION ALLOWANCE

Rest & Recreation allowance paid to the mid-level management employees shall be included in this account.


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7112-12 EDUCATION ALLOWANCE

Education allowance paid to the mid-level management employees for their Children will be included in this account.

7112-13 ELECTRICITY ALLOWANCE

This account shall include Electricity allowance paid to mid-level management employees during the accounting period.

7112-14 BANGLA NABOBARSHA ALLOWANCE

This account shall include Bangla Nabobarsha allowance paid to the mid-level management employees on the occasion of Bengali New Year.

7113 PAY AND ALLOWANCES (JUNIOR MANAGERS)

This account shall include the amount of payroll and monetary allowances authorized and payable to the junior manager level employees of BREB. Subaccounts to account 7113 are as follows:

7113-01 BASE PAY

This account shall include the base pay for junior manager level employees for the accounting period as determined from the employees' payroll records. This base pay may be in the form of a fixed salary or an hourly wage multiplied by the number of hours worked. Overtime pay will be included in the base pay amount, if applicable.

7113-02 HOUSE RENT ALLOWANCE

This account shall include house rent paid to junior manager level employees during the accounting period.

7113-03 MEDICAL ALLOWANCE

This account shall include medical allowance paid to junior manager level employees during the accounting period.

7113-04 CHARGE ALLOWANCE

This account shall include charge allowance paid to junior manager level employees for the accounting period.


7113-05 ENTERTAINMENT ALLOWANCE

This account shall include entertainment allowance paid to junior manager level employees during the accounting period.


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7113-06 DEARNESS ALLOWANCE

This account shall include the dearness allowance, if any, paid to junior manager level employees during the accounting period.

7113-07 TELECOMMUNICATION ALLOWANCE

This account shall include the telecommunication (Such as mobile, fax, e-mail etc.) expenses paid to junior manager level employees during the accounting period.

7113-08 RESERVED

7113-09 COMPENSATION ALLOWANCE

This account shall include the compensation allowance, if any, paid to junior manager level employees during the accounting period.

7113-10 RISK ALLOWANCE

This account shall include the risk allowance, if any, paid to junior manager level employees during the accounting period.

7113-11 REST & RECREATION ALLOWANCE

Rest & Recreation allowance paid to the junior manager level employees shall be included in this account.

7113-12 EDUCATION ALLOWANCE

Education allowance paid to the junior manager level employees for their Children will be included in this account.

7113-13 ELECTRICITY ALLOWANCE

This account shall include Electricity allowance paid to junior manager level employees during the accounting period.

7113-14 BANGLA NABOBARSHA ALLOWANCE

This account shall include Bangla Nabobarsha allowance paid to the junior manager level employees on the occasion of Bengali New Year.

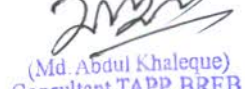
7114 PAY AND ALLOWANCES (STAFF)

This account shall include the amount of payroll and monetary allowances authorized and payable to staff employees of BREB. Subaccounts to account 7114 are as follows:


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7114-01 BASE PAY

This account shall include the base pay for staff employees for the accounting period as determined from the employees' payroll records. This base pay may be in the form of a fixed salary or an hourly wage multiplied by the number of hours worked. Overtime pay will be included in the base pay amount, if applicable.

7114-02 HOUSE RENT ALLOWANCE

This account shall include house rent paid to staff employees during the accounting period.

7114-03 MEDICAL ALLOWANCE

This account shall include medical allowance paid to staff employees during the accounting period.

7114-04 CHARGE ALLOWANCE

This account shall include charge allowance paid to staff employees for the accounting period.

7114-05 ENTERTAINMENT ALLOWANCE

This account shall include entertainment allowance paid to staff employees during the accounting period.

7114-06 DEARNESS ALLOWANCE

This account shall include the dearness allowance, if any, paid to staff employees during the accounting period.

7114-07 TELECOMMUNICATION ALLOWANCE

This account shall include the telecommunication (Such as mobile, fax, e-mail etc.) expenses paid to staff employees during the accounting period.

7114-08 REVISED

7114-09 COMPENSATION ALLOWANCE

This account shall include the compensation allowance, if any, paid to staff employees during the accounting period.


7114-10 RISK ALLOWANCE

This account shall include the risk allowance, if any, paid to staff employees during the accounting period.


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7113-11 REST & RECREATION ALLOWANCE

Rest & Recreation allowance paid to the staff employees shall be included in this account.

7114-12 EDUCATION ALLOWANCE

Education allowance paid to the staff employees for their Children will be included in this account.

7114-13 ELECTRICITY ALLOWANCE

This account shall include Electricity allowance paid to staff employees during the accounting period.

7114-14 BANGLA NABOBARSHA ALLOWANCE

This account shall include Bangla Nabobarsha allowance paid to the staff employees on the occasion of Bengali New Year.

7114-15 to 7114-19 RESERVED FOR FUTURE USE

7114-20 WASHING ALLOWANCE

This account shall include washing allowance paid to the staff employees during the accounting period.

7114-21 TIFFIN ALLOWANCE

This account shall include allowances paid to staff employees for tiffin and refreshment during office hours under the accounting period.

7114-22 CONVEYANCE ALLOWANCE

This account shall include conveyance allowance paid to the staff employees during the accounting period.

7114-23 OVERTIME ALLOWANCE

This account shall include overtime allowance paid to staff employees during the accounting period as per policy prescribed by BREB.


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7120 OPERATING EXPENSE-BENEFITS

7121 EMPLOYEES' BENEFITS (SENIOR MANAGER)

This account shall include the amount of welfare and benefits authorized and payable to senior management employees of BREB. Subaccounts to account 7121 are as follows:

7121-01 CONTRIBUTORY PROVIDENT FUND (CPF)

This account shall include amounts paid as contribution to provident fund on behalf of senior management employees during the accounting period.

7121-02 GROUP INSURANCE

This account shall include amounts paid for group insurance on behalf of senior management employees during the accounting period.

7121-03 FESTIVAL BONUS

This account shall include amounts as festival bonus to senior management employees during the accounting period.

7121-04 EARNED LEAVE ENCASHMENT

This account shall include the amount encashed against earned leave by senior management employees after the end of the calendar year.

7121-05 INCOME TAX

This account shall include income tax if paid on behalf of senior management employees.

7121-06 PENSION

This account shall include amounts paid for pension to senior management employees.

7121-07 GRATUITY

This account shall include amounts paid as gratuity to senior management employees.


7121-08 INCENTIVE BONUS

This account shall include amounts paid as an incentive bonus to senior management employees.


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7121-09 RESERVED

7121-10 MEDICAL EXPENSE

This account shall include medical expenses paid to senior manager employees.

7121-11 RESERVED

7122 EMPLOYEES' BENEFITS (MID-LEVEL MANAGER)

This account shall include the amount of welfare and benefits authorized and payable to mid-level management employees of BREB. Subaccounts to account 7122 are as follows:

7122-01 CONTRIBUTORY PROVIDENT FUND (CPF)

This account shall include amounts paid as contribution to provident fund on behalf of mid-level management employees during the accounting period.

7122-02 GROUP INSURANCE

This account shall include amounts paid for group insurance on behalf of mid-level management employees during the accounting period.

7122-03 FESTIVAL BONUS

This account shall include amounts as festival bonus to mid-level management employees during the accounting period.

7122-04 EARNED LEAVE ENCASHMENT

This account shall include the amount encashed against earned leave by mid-level management employees after the end of the calendar year.

7122-05 INCOME TAX


This account shall include income tax if paid on behalf of mid-level management employees.

7122-06 PENSION

This account shall include amounts paid for pension to mid-level management employees.

7122-07 GRATUITY


This account shall include amounts paid as gratuity to mid-level management employees.


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7122-08 INCENTIVE BONUS

This account shall include amounts paid as an incentive bonus to mid-level management employees.

7122-09 RESERVED

7122-10 MEDICAL EXPENSE

This account shall include medical expenses paid to mid-level management employees.

7122-11 RESERVED

7123 EMPLOYEES' BENEFIT (JUNIOR MANAGER)

This account shall include the amount of welfare and benefits authorized and payable to junior manager level employees of BREB. Subaccounts to account 7123 are as follows:

7123-01 CONTRIBUTORY PROVIDENT FUND (CPF)

This account shall include amounts paid as contribution to provident fund on behalf of junior manager level employees during the accounting period.

7123-02 GROUP INSURANCE

This account shall include amounts paid for group insurance on behalf of junior manager level employees during the accounting period.

7123-03 FESTIVAL BONUS

This account shall include amounts as festival bonus to junior manager level employees during the accounting period.

7123-04 EARNED LEAVE ENCASHMENT

This account shall include the amount encashed against earned leave by junior manager level employees after the end to the calendar year.

7123-05 INCOME TAX

This account shall include income tax if paid on behalf of junior manager level employees.

7123-06 PENSION

This account shall include amounts paid for pension to junior manager level employees.


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7123-07 GRATUITY

This account shall include amounts paid as gratuity to junior manager level employees.

7123-08 INCENTIVE BONUS

This account shall include amounts paid as an incentive bonus to junior manager level employees.

7123-09 RESERVED

7123-10 MEDICAL EXPENSE

This account shall include medical expenses paid to junior manager level employees.

7123-11 RESERVED

7124 EMPLOYEE' BENEFITS (STAFF)

This account shall include the amount of benefits authorized and payable to staff employees of BREB. Subaccounts to account 7124 are as follows:

7124-01 CONTRIBUTORY PROVIDENT FUND (CPF)

This account shall include amounts paid as contribution to provident fund on behalf of staff employees during the accounting period.

7124-02 GROUP INSURANCE

This account shall include amounts paid for group insurance on behalf of staff employees during the accounting period.

7124-03 FESTIVAL BONUS

This account shall include amounts as festival bonus to staff employees during the accounting period.

7124-04 EARNED LEAVE ENCASHMENT

This account shall include the amount encashed against earned leave by staff employees after the end to the calendar year.

7124-05 INCOME TAX

This account shall include income tax if paid on behalf of staff employees.


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7124-06 PENSION

This account shall include amounts paid for pension to staff employees.

7124-07 GRATUITY

This account shall include amounts paid as gratuity to staff employees.

7124-08 INCENTIVE BONUS

This account shall include amounts paid as an incentive bonus to staff employees.

7124-09 RESERVED

7124-10 MEDICAL EXPENSE

This account shall include medical expenses paid to staff employees.

7124-11 RESERVED

7130 OPERATING EXPENSE- WELFARE

7131 EMPLOYEES' WELFARE

This account shall include the expenses for employees welfare and benefits which are authorized by BREB. Subaccounts to account 7131 are as follows:

7131-01 MEDICAL RETAINER

This account shall include 'Fees' paid to medical retainer for extending Medicare facilities to the employees of BREB.

7131-02 UNIFORM AND LIVERIES

This account shall include expenditures for uniforms and liveries for authorized staff employees during the accounting period.

7131-03 SALARY & ALLOWANCES-ANSAR

This account shall include amounts paid as salary & allowances to Ansars deployed for security of BREB installations.


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7131-04 HONORARIUM & REWARDS

This account shall include the amount paid as honorarium and expenditures for giving rewards to BREB employees recognizing their extraordinary contribution to the program.

7200 OTHER OPERATING EXPENSES

This account shall include the expenses incurred in the following sub-accounts:

7211 OFFICE EXPENSES

This account shall include the expenses incurred for rents, rates, taxes, printing stationery and publication by BREB. Subaccounts to account 7211 are as follows:

7211-01 OFFICE RENT & RATES

This account shall include the expenses incurred for the rental of property which is hired for use as BREB office(s).

7211-02 OFFICE TAXES

This account shall include the expenses incurred by BREB for taxes.

7211-03 PRINTING & STATIONERY

This account shall include the amount spent for printing and stationery.

7211-04 PRINTING & PUBLICATION

This account shall include the amount spent by BREB for printing and publication.

7212 UTILITY EXPENSES

This account shall include the expenses incurred for electricity, water, gas and other utilities by BREB. Subaccounts to account 7212 are as follows:

7212-01 ELECTRICITY EXPENSE

This account shall include the expenses incurred for use of electricity by BREB.

7212-02 WATER & SEWERAGE EXPENSE

This account shall include the expenses incurred by BREB for use of water and sewerage.

7212-03 GAS EXPENSE


This account shall include the expenses incurred for use of gas by BREB.


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7213 FUEL AND LUBRICANTS

This account shall include the expenses for fuel and lubricants purchased by BREB. Subaccounts to account 7213 are as follows:

7213-01 LIQUID FUEL

This account shall include the cost/expenses for purchase of liquid fuel used in BREB transports/Vehicles.

7213-02 CNG

This account shall include the cost/expenses for purchase of CNG used in BREB transports/Vehicles.

7214 REPAIRS AND MAINTENANCE

This account shall include the cost and expenses incurred by BREB for the purpose of repairs and maintenance of its assets. This account shall be divided into Subaccounts as mentioned below:

7214-01 BUILDINGS

This account shall include the costs and expenses incurred by BREB for the purpose of repairs and maintenance of buildings.

7214-02 TRANSPORT / VEHICLE

This account shall include the costs and expenses incurred by BREB for the purpose of repairs and maintenance of transportation equipment.

7214-03 OFFICE EQUIPMENT

This account shall include the costs and expenses incurred by BREB for the purpose of repairs and maintenance of office equipment.

7214-04 FURNITURE AND FIXTURES

This account shall include the costs and expenses incurred by BREB for the purpose of repairs and maintenance of furniture and fixtures.

7214-05 CENTRAL AIR CONDITIONER, LIFT AND GENERATOR

This account shall include the costs and expenses incurred by BREB for the purpose of repairs and maintenance of Central Air Conditioner, Lift and Generator.


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7214-06 RENTAL EXPENSES FOR HIRED TRANSPORTS

This account shall include rental expenses for the transports hired for transportation of BREB employees.

7214-07 CNG CONVERSION EXPENSE

This account shall include expenses related to the transports for CNG conversion.

7214-08 FIRE HYDRANTS SYSTEM EXPENSE

This account shall include expenses incurred for maintaining fire Hydrants System at BREB HQ.

7214-09 COMPUTERS & SUPPORTING DEVICES EXPENSE

This account shall include expenses for purchasing computers and supporting devices for office use.

7215 LEGAL AND AUDIT EXPENSES

This account shall include the expenses incurred by BREB for legal and audit services received from time to time. Sub-accounts to account 7215 are as follows:

7215-01 LEGAL AND ADVISORY EXPENSES

This account shall include the expenses incurred by BREB for legal and advisory services required from time to time.

7215-02 AUDIT FEE

This account shall include the expenses (fee) incurred for auditing services provided to BREB.

7215-03 ISO CONSULTANCY SERVICES

This account shall include fees paid by BREB for ISO consultancy services.

7216 TRAVEL AND DAILY ALLOWANCE (TA/DA) EXPENSES

7216-01 TA/DA

This account shall include the expenses incurred by BREB to pay the traveling allowance and daily allowances to its employees against any approved travel. This account shall be maintained separately in every individual office.

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7216-02 CONVEYANCE

This account shall include the expenses incurred to pay the Local conveyance to the employees.

7217 POSTAGE, TELEGRAM AND TELEPHONE

This account shall include the expenses incurred for postage, telephone, telex/telegraph and fax services by BREB. Subaccounts to account 7217 are as follows:

7217-01 TELEPHONE EXPENSE

This account shall include the telephone expenses incurred by BREB.

7217-02 POSTAGE AND MAILING EXPENSE

This account shall include the expenses incurred for postage and mailing by REB.

7217-03 FAX, E-MAIL, INTERNET/WEBSITE EXPENSE

This account shall include the fax, e-mail, internet/website expenses incurred by BREB.

7218-00 ENTERTAINMENT EXPENSES

This account shall include entertainment expenses incurred for internal and external activities by BREB.

7219-00 PUBLICITY AND ADVERTISEMENT EXPENSES

This account shall include the expenses incurred for publicity and advertisement by BREB.

7220-00 BOOKS AND PERIODICALS


This account shall include the cost/expenses for books and periodicals purchased by BREB.

7221-00 SPORTS, CULTURAL AND WELFARE EXPENSES

Sport, Cultural and welfare expenses incurred by BREB shall be included in the following sub-accounts:

7221-01 Welfare and Recreation Expenses

7221-02 Grant for in-Service Death and Permanent Disability


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7222-00 TRANSPORT INSURANCE

This account shall include the expenses incurred by BREB for insurance on transportation equipment.

7223 CLEANING AND WASHING EXPENSES

Sub-accounts 7223-01 and 7223-02 shall include cleaning and washing expenses incurred by BREB.

7224-00 TRAINING EXPENSE

Respective training expense shall be booked in Sub-accounts (7224-01 to 7224-16 and 7224-31) under 7224-00 Account.

7225-00 BANK CHANGE

This account shall include 'Bank Charge' debited to BREB's bank accounts including charges imposed on BREB by the Bank(s) for rendering banking services.

7226-00 MISCELLANEOUS EXPENSES

This account shall include any other expenses that can't be specifically charged against any account.

7227-00 Tax on income will be included in this account.

7228-00 License Fee paid to BERC will be booked in this account.

7229-00 BREB Automation expense will be included in this account.

7230-00 Expenses of 'Electricity week' (বিদ্যুৎ সপ্তাহ) including other programs will be booked in this account.

7231-00 Expenses for 'Good Gesture' reward (শুদ্ধাচার পুরস্কার) will be charged in this account.

7232-00 Share Transfer Fee-RPCL will be booked in this account.

7233-00 Income Tax and VAT paid by BREB (but not Source I.T & VAT) will be booked in sub-account 7233-01 and 7233-02 respectively.

7234-00 Impairment Loss on Share Investment

This account shall include impairment loss on share investment by BREB.


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7310 DEPRECIATION EXPENSE

This account shall include the amount of depreciation expenses for all classes of depreciable assets owned by BREB. This account shall be divided into Subaccounts as mentioned below.

7310-01 BUILDING

This account shall include the depreciation expenses on Buildings owned by BREB.

7310-02 OFFICE FURNITURE AND EQUIPMENT

This account shall include the depreciation expenses for office furniture and fixture owned by BREB.

7310-03 COMPUTERS

This account shall include the depreciation expenses for Computers used in BREB.

7310-04 TOOLS, SHOP AND GARAGE EQUIPMENT

This account shall include the depreciation expenses for tools, shop and garage equipment owned by BREB.

7310-05 COMMUNICATION EQUIPMENT

This account shall include the depreciation expenses for communication equipment owned by BREB.

7310-06 TRAINING EQUIPMENT

This account shall include the depreciation expenses for training equipment owned by BREB.


7310-07 TRANSPORTATION VEHICLES

This account shall include the depreciation expenses for transportation equipment owned by BREB.

7310-11 AMORTIZATION EXPENSES

This account shall include the amortization expenses for intangible or other plant which does not have a definitive period of life and is not subject to depreciation.


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7400 FINANCIAL CHARGES

This account shall include financial charges incurred by BREB.

7410-00 INTEREST ON LONG TERM LOAN

7410-01 INTEREST ON FOREIGN LOAN

This account shall include the interest paid against the loan received by BREB from foreign donor countries/agencies. This account shall be maintained according to the phase and donor countries/ agencies (Donor/Agreement-wise).

7410-02 INTEREST ON GOB LOAN

This account shall include the interest paid against the loan received by BREB from GOB. This account shall be maintained according to the phase and project (Project-wise).

7410-03 MORATORIUM INTEREST

This account shall include the Moratorium interest against the loan received by BREB.


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