



অতিরিক্ত সংখ্যা
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, ফেব্রুয়ারী ১৭, ২০০৫

[৮ম খণ্ড—বেসরকারী ব্যক্তি এবং কর্পোরেশন কর্তৃক অর্থের বিনিময়ে জারীকৃত
বিজ্ঞাপন ও নোটিশসমূহ]

সংযুক্তি-খ

Bangladesh Energy Regulatory Commission

Petrocentre (7th Floor), 3, Kawran Bazar C/A, Dhaka-1215

In exercise of the power conferred by section 59 of the Bangladesh Energy Regulatory Commission Act, 2003 (Act No. 123 of 2003) The Bangladesh Energy Regulatory Commission hereby adopts the following regulations pursuant to Chapter 3, Articles 19, 20, 21 and 59(j) of the Act.

1. Short title and commencement :

- This regulation may be called Bangladesh Energy Regulatory Commission Budget, Accounts and Reporting Regulation, 2004.
- It shall come into force with effect from the date of publication in the Gazette.

2. Definition:

In these regulation, unless there is anything repugnant in the subject or context—

- "Accounts" means the system of maintaining the financial transactions that relates to the Commission.
- "Budget" means a forecast of income and expenditure so far as it relates to the Commission.
- "Commission" means Bangladesh Energy Regulatory Commission.
- "Energy" means the electricity, gas and petroleum products.

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- (e) "Fee" means money received or receivable from any licensee for issue, renewal or revision of licence.
- (f) "Fund" means Bangladesh Energy Regulatory Commission Fund.
- (g) "Individual" means and includes company, association or group of persons whether statutory or not.
- (h) "Licencee" means an individual who has received a licence under this Act for generation of electricity, transmission, marketing, distribution, storage and supply of energy.
- (i) "Report" means the reports as referred to the Act for submission by the Commission.
- (j) "Scheduled Bank" means Scheduled Bank as defined in Article 2 (J) of Bangladesh Bank Order, 1972 (P.O. 127 of 1972).
- (k) The definitions of items which are not covered by this regulation will be in accordance with the Bangladesh Energy Regulatory Commission Act, 2003 (Act No. 13 of 2003).

3. Application:

This regulation will govern the preparation of annual budget, accounts and reporting requirements of the Commission.

4. Annual Budget:

- (a) Every year, the Commission shall for the next financial year submit to the Government an annual budget statement within the time specified by the Government.
- (b) Such budget statement shall indicate the estimated amount to be required from the Government for the next financial year.
- (c) While preparing the Commission's budget, requisitions from different Directorates shall be compiled after careful examination and a final budget proposal shall be prepared and duly approved in a Commission's meeting prior to submission to the Government.
- (d) Sources of financing shall be indicated in the budget. If the fund available is less than the expected expenditure, the probable source shall be the grant from Government or any suitable source, which would likely to be available to the Commission during the fiscal year under consideration.
- (e) The Commission shall also make a revised budget depending on the necessity during the third quarter of the year and duly approved in a Commission's meeting prior to submission to the Government.

- (f) No expenses for the items not included in the budget shall be made unless duly authorized by the Commission with reasons recorded there against.
- (g) During the operation of the budget the approved amount for the respective items shall be used as a yard stick for comparing the actual expenses. Any variance shall be recorded and reported appropriately to the concerned Directorate and also to the Commission's meeting on a regular basis.

5. Accounts:

- (a) The Commission shall maintain proper accounts of all monyes received and spent by it.
- (b) Such accounts must accurately and properly reflect the financial position of the Commission.
- (c) The accounts and report which will be sent to the Ministry for placing to the Parliament shall be signed by at least two members authorized by the Commission, and the Secretary of the Commission.
- (d) The members of the Commission shall make a statement in the accounts of the Commission as to the overall activity and position of the Commission .
- (e) The accounts of the Commission shall be maintained in accordance with the procedures laid down and adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).
- (f) All documents related to the accounts (receipt, vouchers, bills, etc) shall be properly documented and maintained, and reference to the same shall be clearly mentioned in the accounts.
- (g) The Commission within 60 (Sixty) days of the expiry of every financial year shall prepare its annual accounts and financial statements.

6. Audit:

- (a) The accounts of the Commission shall be audited by a firm of Chartered Accountants within the meaning of the Bangladesh Chartered Accountants Order, 1973 (P.O.No. 2 of 1973).
- (b) Such auditors shall be appointed by the Commission on such remuneration as it deemed appropriate, and such remuneration shall be paid by the Commission .
- (c) The auditors so appointed shall be given a copy of the annual balance sheet and other accounts of the Commission and shall examine it together with the books of accounts and vouchers relating thereto.

- (d) The auditors shall report to the Commission upon the annual balance sheet and accounts whether in their opinion, they are drawn up so as to exhibit a true and fair view of the state of affairs of the Commission .
- (e) The Commission shall send a copy of such audited accounts along with auditors report to the Ministry within next 60 (Sixty) days.
- (f) Apart from the audit by a firm a Chartered Accountants, as mentioned in sub section (a) above, the receipts and expenditures as well as annual accounts are subject to audit by the office of the Comptroller and Auditor General within the meaning of the Comptroller and Auditor General (Additional Functions) Acts, 1974 (XXIV of 1974).
- (g) Commission shall take due cognizance of the genuine objections raised by the auditors and shall cause the objections to be removed by the competent authority through appropriate measures.

7. Reports, etc.:

- (a) The Commission shall within 90 (Ninety) days of the expiry of every financial year send to the Ministry a reports, other than the audited accounts and report thereon, in respect of functions performed by the Commission during the previous financial year.
- (b) Such report shall include among others, major activities of the Commission during the previous financial year, technical and financial matters dealt by the Commission, extraordinary developments in the sub-sectors, major achievements made by the commission in dealing with the utilities problems encountered, which may merit national attention with due recommendations.
- (c) Relevant parts of the audit report with explanations from the Commission wherever applicable shall form an integral part of the Annual report to be submitted to the Parliament.
- (d) The Ministry, as soon as possible, shall cause the annual audited accounts and the reports send by the commission to be laid before the Parliament.

By the order of the Commission

Md. Mosharraf Hossain
Acting Chairman.

মোঃ নূর-নবী (উপ-সচিব), উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আমিন জুবেরী আলম, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,