

**BANGLADESH RURAL ELECTRIFICATION BOARD**

**PBS INSTRUCTION 100-25  
BREB INSTRUCTION 500-08**

**MATERIAL CODING PROCEDURES**

**BANGLADESH RURAL ELECTRIFICATION BOARD**  
**PBS INSTRUCTION 100-25/ BREB INSTRUCTION 500-08**

Approval Date: 07/03/1979  
Revision Date : 19/02/2020

**SUBJECT: MATERIAL CODING PROCEDURES**

**I. PURPOSE**

To set forth BREB policy and prescribed procedures of material management, so that a uniform system may be established for the proper identification and issuance of stock control numbers on all materials and that uniformity and consistency may be maintained.

**II. GENERAL**

It is essential for systematic inventory control and financial record keeping, that the issuance of coding numbers on all BREB materials, be set forth in such a manner, as to avoid duplication and confusion. It is essential for systematic inventory control and financial record keeping, that the issuance of coding numbers.

The stock numbering system, which is to be adopted by the Bangladesh Rural Electrification Board, should be set forth and agreed upon by the following Directorates.

- a. Directorate of Material Planning & Standardizing Specification (MP&SS)
- b. Directorate of Clearance, Storage & Movement (CS&M)

These two Directorates are closely interrelated and responsible for the constant maintenance of updating of BREB Material Coding Records. However Directorate of MP&SS will maintain up to date record in register & will issue a letter for new item

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when required.

### III. POLICY

All stock numbers for any BREB material, which is to be under constant control, are to be issued by the MP&SS Directorate. All materials which are to be tendered or negotiated by BREB should first be checked by the Directorate of MP&SS for verification and coding, prior to sending to the Directorate of Procurement or any other procuring entity. MP&SS Directorate will also update Material Identification Manual in each year.

### IV. STOCK NUMBERING PRACTICES

1. The Stores Control Section of CS&M Directorate will have a complete and permanent updated record of all stock numbers that are presently being used to identify all materials as per Material Identification Manual prepared and updated time to time by MP&SS Directorate.
2. All technical descriptions of materials will be entered on the permanent stock record cards. The stock item description should be as complete and accurate as possible. This description shall contain the manufacturers or suppliers catalog number and short specification of items which can be used in the identification of the item in question.
3. It is essential that no changes are to be made in these descriptions, unless approved by the Directorate of MP&SS. If any changes are to be made, then the Directorate of CS&M shall be notified immediately of the nature of the change.
4. Once a stock number has been assigned, it must never be used to identify another piece of material. For any new piece of material, replaceable or otherwise usable, to be entered on existing stock record card, it must be a like substitute in all aspects of

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usability; in which it was designed for. This decision will be made by the Directorate of MP&SS. If a just decision cannot be reached, then a new stock record card and new stock record number will be assigned to the item.

5. When new items of material are purchased or obtained and are entered into the Stores Control Section records, a list of these new items, along with the new assigned stock record numbers, will be mailed to each Warehouse/Store of BREB/PBS, so that they may update their own records. A new list will also be sent to the Directorate of Accounts. When new items are purchased, item number and code shall be assigned in accordance with the guide line of Material Identification Manual.
6. If more than (10) new items are purchased in a year, then a new complete updated material list will be mailed out to each Warehouse/ Store of BREB/PBS; during the month of January. Also a new material list will be sent to the Directorate of Accounts. With the cooperation of CS&M Directorate Material Identification Manual shall be reviewed by MP&SS Directorate in order to incorporate and reflection of all the new items being procured.

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