

**PBS Instruction 200-06**  
**PBS Accounting Procedure Manual**  
**Volume I**

**SECTION II**

**PART I**

**ELECTRIC ENERGY SALES  
AND  
CONSUMER ACCOUNTING**

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SECTION - II  
ELECTRIC ENERGY SALES - CONSUMER ACCOUNTING AND  
ACCOUNTS RECEIVABLE

PART - I

ELECTRIC ENERGY SALES AND CONSUMER ACCOUNTING

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SECTION - II

**ELECTRIC ENERGY SALES - CONSUMER ACCOUNTING**  
**AND**  
**ACCOUNTS RECEIVABLE**  
**PART -I**

ELECTRIC ENERGY SALES AND CONSUMER ACCOUNTING

A. Purpose

To establish procedures necessary for setting-up consumer records and files, meter reading records, calculation and distribution of electric bills to consumers, record the bills and payments to the Accounts Receivable Ledger, post to the Sales Journal and record the revenue in the General Ledger.

B. General

These procedures as outlined will provide the necessary information required to ensure that the billing records are properly maintained and accurately recorded in the PBSs' Books of Accounts.

C. Membership/electric service application

1. Before a person can receive service from a PBS, he/she must first make application for membership. The Application Form, along with the approved House wiring Inspection Certificate and Consumer Deposit Slip, is forwarded to the Billing Section for recording the Membership Application Form Number on the Consumer Meter Order (CMO) and placing in the Consumers File.
2. The AGM Member Service is responsible for maintaining the membership records.
3. The applicant must make a written request to the AGM - Member Service for electric service by completing the Membership/Electric Service Application.

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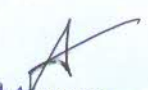
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#### D. Service Agreements

1. There are Six (6) types of service agreements which must be completed if the consumer is other than a residential consumer under single phase:

- |    |                                    |                     |
|----|------------------------------------|---------------------|
| a. | Commercial/industrial              | BREB Form No. 230-A |
| b. | Provisional service                | BREB Form No. 230-B |
| c. | Irrigation                         | BREB Form No. 231   |
| d. | Street lighting/security light     | BREB Form No. 232   |
| e. | Charitable institution             | BREB Form No. 233   |
| f. | Residential consumers<br>(3 phase) | BREB Form No. 234   |

2. Agreements must be executed in accordance with Instruction 300-25 and 300-45 or other rules and regulations which are in effect in the BREB/PBSs.

3. The Member Service Department is responsible for obtaining service contracts. The Service Contract will be prepared in duplicate. The original copy will be Provided to the consumer and the duplicate copy will be forwarded to the Billing Section for billing purposes and it will be placed in the Consumer Files.

#### E. Temporary Service/Provisional Service - Advance Payment

As per Instruction 300-30 and 300-45, the consumer shall pay in addition to the charges for electricity the cost of connection and disconnection service, less the value of aterials removed and returned to stock. Advance deposits in payment of the electric bill and the cost of facilities must be made prior to the installation of the facilities.

#### F. House wiring Inspection Certificate

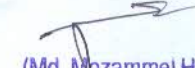
The AGM - Member Service is responsible for maintaining the records on Consumers house wiring Inspection Certificates. Before a Consumer Meter Order is prepared, the Billing Section must have an approved copy of the Inspection Certificate on file.

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G. Consumer Deposit

1. The Consumer Deposit Receipt (BREB Form No. 223, Exhibit I) shall be used to record the receipt of deposit from the consumer. All consumers are required to deposit an amount as per Instruction 300-30 in the form of a consumer deposit. The Deposit Receipt will serve as a receipt for the collection report and documentation in the Billing Section.
2. The Consumer Deposit Receipt Form shall be in Four(4) copies form and will be sequentially pre-numbered. The first copy will be Provided to the consumer, the second copy will be attached to the Collection Report BREB Form No. 13, the third copy will be forwarded to the Billing Section for retaining in the Consumers Files, the 4th copy will remain with the receipt book. The pre-printed receipt number will be recorded on the Consumer Meter Order.

H. Consumer Deposit for Irrigation

1. The Consumer will pay "Consumer Deposit" prior to the connection. The PBS will decide the amount of the deposit payable.
2. An Official Receipt (BREB Form No. 223/(Exhibit 1) will be provided to the consumer against his/ her deposit.

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