

PBS Instruction 200-06
PBS Accounting Procedure Manual
Volume I

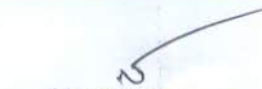
SECTION - I


PAYROLL

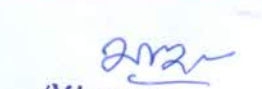
Revision:

PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1	3
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				

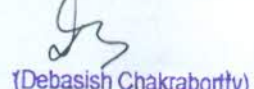

(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD. TAPP BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


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

SECTION I

PAYROLL

Table of Contents

Page No.

A. Purpose	PBS-AP-1-2
B. General	PBS-AP-1-2
C. Office Order for Personnel	PBS-AP-1-3
D. Schedule of Pay and Allowances Form No. 107	PBS-AP-1-4
E. Schedule of Deductions Form No. 107-A	PBS-AP-1-4
F. Daily Attendance Register Form No. 103	PBS-AP-1-4
G. Daily Work Report Form No. 104	PBS-AP-1-11
H. Employee Monthly Work Report & Summary Form No.129	PBS-AP-1-14
I. Extra Time Authorization Form No. 110	PBS-AP-1-18
J. Tiffin Allowance Register Form No. 110-A	PBS-AP-1-18
K. Request/Authorization for Leave Form No. 115	PBS-AP-1-23
L. Individual Leave Record Form No. 145	PBS-AP-1-27
M. Payroll Journal Form No. 130.1, 130.2, 130.3	PBS-AP-1-29
N. Provident Fund Form No.224	PBS-AP-1-31
Flow Chart of Payroll	PBS-AP-1-33

Revision:

PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1-1.1	3
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP BREB


(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP BREB


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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

SECTION I

PAYROLL PROCEDURE

A. Purpose

This procedure is designed:

- To compile all the data necessary to compute payrolls;
- To record historical data regarding pay, allowances and deductions;
- To permit recording of wages and salary data in the General Ledger;
- To maintain Subsidiary records;
- To verify and compare with the Budgets; and
- To record time and attendance for subsequent uses.

B. General

These procedures are designed;

- To accumulate the necessary data for computing payroll costs and proper recording of the results;
- For recording deductions against different heads from Employees' pay;
- For recording time and attendance, extra time work of the Employees and leave availed by them.

It is necessary that all PBS employees follow the procedures as outlined in this section.

The following forms and records will be used for compiling necessary data regarding Payroll:

1. Office Order for Personnel
2. Schedule of Pay and Allowances (Form No. 107)
3. Schedule of Deductions (Form No. 107-A)
4. Daily Attendance Register (Form No. 103)
5. Daily Work Report (Form No.104)

Revision:

PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1-2	3
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Ahsan Mollik)
Asst. Secy. (Bran^l), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

6. Employee Monthly Work Report and Summary (Form No. 129)
7. Extra Time Authorization (Form No. 110)
8. Tiffin Allowance Register (Form No. 110-A)
9. Request/Authorization for Leave (Form No. 115)
10. Individual Leave Record (Form No. 145)
11. Payroll Journal (Form No. 130.1, 130.2, 130.3)

The details of the above forms and records are as follows:

C-1. Office Order for Personnel

1. An office order is prepared by the Human Resource (HR) Department and issued under the signature of the General Manager when any one of the following occurs:
 - (a) New appointment/posting
 - (b) Employee termination
 - (c) Granted extended leave
 - (d) Employee data changes for the following grounds:
 - (1) Transfer to other post
 - (2) Promotion/demotion/suspension
 - (3) Increase/Decrease in pay and allowances
 - (4) Permanent deduction from salary.
 - (5) Name changes.
2. The Office Order authorizes posting of new Employees and updating payroll records and personnel records. The office order must contain full and complete details of pay and fixed deductions, for preparation of payrolls. The office order is to be retained in the personal file by the HR Department.
 - (a) **New Posting**
After the required joining documents is received, an Office Order will be issued showing Post Number, Name, Designation, Salary and Allowances, Fixed Deductions and other necessary information relating to employment.
 - (b) **Termination**
When an employee is terminated from employment, (Voluntary or Involuntary) an Office Order will be issued showing the reason for and date of termination. A release order must also be given.
 - (c) **Extended Leave**
When an employee is granted extended leave, an Office Order will be issued. It will state the complete terms and conditions of the leave in regard to pay, allowances and deductions for the leave period.

Revision:

PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1-3	3
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP BREB

(Md. Duhidul Islam)
Consultant TAPP BREB

(Md. Mozammel Haq)
Consultant: TAPP BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(d) Employee Data Change

For changes in personnel data an Office Order will be issued, stating the changes for record purposes relating to payroll, as required.

C-2. Schedule of Pay and Allowances

The schedule of pay and allowances (BREB Form No.107/ Exhibit I) will be prepared by HR Department from the information contained in the Office Order. This schedule shall be prepared for all employees in each department. This schedule will state all the details necessary for payroll preparation. For any changes in pay and allowances, such as salary adjustment, addition of employees and/or terminations, etc., a new schedule shall be prepared by HR Department for the concern employee(s) only, approved by the General Manager and submitted to Finance Department. Schedule should be updated in every six (6) month giving effect of all changes that have taken place.

C-3. Schedule of Deductions

The schedule of deductions (BREB-Form No.107-A/Exhibit-II) shall be prepared by HR Department from the information in the Office Order. This schedule will state the head wise deduction from pay. This schedule shall be approved by the General Manager and submitted to Finance Department.

C-4. Daily Attendance Register

The daily attendance register (BREB Form No.103/ Exhibit III) will be maintained by each department, to record attendance of each employee in that department. All employees must personally sign their names each day. The Department Head/ Deputy General Manager/Office in-charge in Sub-zonal Office must approve and sign this register daily, The General Manager/ Deputy General Manager /Office in-charge in Sub-zonal Office will personally check the register periodically. This register will be used to verify the daily and monthly work reports. If for any reason the employee is unable to sign the register personally, the Department Head shall record the reasons in the remarks column, and then sign the register.

Revision:

PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1-4	3
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Buhidul Islam)
Consultant, TAPP, BREB



(Md. Mazammel Haque)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
-PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


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

SCHEDULE OF PAY AND ALLOWANCES

(1) Department Date (1)

Prepared by (1)

Approved by (3)

Employee name	Designation	Elected date	Post Number	Base Salary/Wage		Ex. Time Tiffin Rate	Allowances			Gross Pay	Remarks
				Monthly	Daily		Housing	Medical			
(1)	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(1)	(1)	(2)	(1) (2) (5)

Revision:

PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1-5	3
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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

SCHEDULE OF PAY AND ALLOWANCES

Instructions for completing BREB Form No. 107 (Exhibit No. 1)

2. All information relating to Pay and Allowances is gathered and recorded from the Office Order. Extra columns are provided for additional allowances.

2. The formula for calculating Extra Time Rates are as follows:

$$\frac{\text{Monthly Base Salary}}{208 \text{ Hours}} = \text{Extra Time Rate per hour}$$

NOTE: This standard will be used regardless of the actual working days in a month.

2. The Tiffin Allowance Rate is as approved by BREB.

2. The Gross Pay amount will be the total of the Base Salary/Wage plus allowances.

3. Remarks column may be used by the General Manager/HR Department or Finance Department.

3. Requires the approval of the General Manager before submission to the Finance Department.

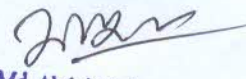
Revision:


PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1-6	3
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB



(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haque)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

