

PBS Instruction 200-06

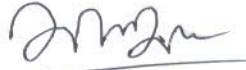
PBS Accounting Procedure Manual

Volume I


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**BANGLADESH RURAL ELECTRIFICATION BOARD
DHAKA, BANGLADESH**

PBS INSTRUCTION 200-06

SUBJECT: PBS ACCOUNTING PROCEDURE MANUAL

Purpose:

The PBS Accounting Procedure Manual must provide sufficient directions to the PBS in maintaining all accounting and financial records. Forms, records and reports that are to be prepared and maintained by the PBSs' Finance Department shall be incorporated in this Instruction.

Uniformity and consistency in record keeping and financial reports are essential to the Bangladesh Rural Electrification Program. Prescribed accounting procedure as set forth in this Instruction shall prevail over circulars, directives and written or verbal instructions which conflict with the PBS Accounting Procedure Manual. Any needed revision will be submitted to the Director-Financial Monitoring, BREB for his review. He will coordinate the revisions with other concerned Directors. Upon their recommendations, the revisions will be reviewed by the Controller (Accounts and Finance) and then the recommendations will be submitted to the Member-Finance, BREB for his approval. No change will be made without the approval of Member-Finance, BREB.

Control of Manuals

Manuals will be numbered and a record will be maintained by the Secretariat, BREB showing the book number, name of person receiving manual, date of issue. This record will be used in issuing copies of revisions by the Director-Financial Monitoring. This record will prevent duplicate issue of manual and control printing costs.

Revision:

PBS INSTRUCTION 200-06				
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06/1987	BREB	BREB Board	PBS-AP-PREFIX -1	3
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BANGLADESH RURAL ELECTRIFICATION BOARD

Book No. _____

Date _____

To: All PBS General Managers

From: Director of Financial Monitoring


The attached revised pages are to be inserted in PBS Accounting Procedure Manuals. The old pages should be removed and preserved for ready reference.

OLD PAGE			NEW PAGE		
Section	Page	Revision	Section	Page	Revision

Director, Financial Monitoring

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DESIGN OF ACCOUNTING SYSTEM

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