

SECTION - II

PART - II

**ACCOUNTS RECEIVABLE**


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SECTION - II

ELECTRIC ENERGY SALES - CONSUMER ACCOUNTING  
AND  
ACCOUNTS RECEIVABLE

PART - II

ACCOUNTS RECEIVABLE

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SECTION - II

ELECTRIC ENERGY SALES - CONSUMER ACCOUNTING

AND

ACCOUNTS RECEIVABLE PART II

ACCOUNTS RECEIVABLE

**A. Purpose**

To establish procedures to record the billing of services other than Electric Service provided to the consumers and employees. It is also to prepare and maintain the Accounts Receivable Ledgers.

**B. General**

1. The Accounts Receivable system must provide the necessary procedures to enable the PBS to bill and receive payment for service provided. This type of Accounts Receivable procedure is for other services rendered and on open account.
2. An individual Accounts Receivable Ledger Sheet will be prepared and maintained for the General Ledger Account Number 143-"Other Accounts Receivable". This account may be sub-divided into sub-accounts as per the approved Chart of Accounts. BREB Form No.226 (Exhibit No.I) will be used for this purpose.

**C. Recording of Charges**

All charges shall be recorded as transaction take place. The source documentation for these charges will usually be Disbursement Vouchers, Material Charges or Invoices.


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ACCOUNTS RECEIVABLE LEDGER

(1)

----- PBS

Name ----- (2)

Address ----- (2)

General Ledger Sub-Account No----- (3)

Date d/m/y	Reference	Description	Debit		Credit		Balance	
			(7)		(7)		(8)	
(4)	(5)	(6)	(7)		(7)		(8)	

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**ACCOUNTS RECEIVABLE LEDGER**

Instructions for completing BREB Form No. 226 (Exhibit I)

1. Record the Name of the Palli Bidyut Samity
2. Record the full Name and Address of the Debtor for whom the Ledger is established for.
3. Record the General Ledger Sub-Account Number.
4. Record the date the entry is being made.
5. Record from source document.
6. Record the description of the transaction.
7. Record the Debit/Credit amount.
8. Record the balance.

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D. **Recording Receipts and Adjustments:**

All Credits will be recorded at the time payment is realized. The source documentation for payments will be either the Collection Report, Adjustment Bill or a Journal Voucher.

E. **Use of Invoice**

1. BREB Form No. 220, Exhibit II shall be prepared in triplicate to inform debtors of specific charges due and payable. The forms shall be in a book type with the third copy retained by the PBS for control of forms and office record.
2. The Original copy will be delivered to the debtor. The duplicate copy will be attached to the Journal Vouchers.

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INVOICE			
	(1)	PBS	
	(1)	BANGLADESH	
Name	(6)	Date	
		Invoice No	
		(3)	
Address:			Account No.
			(4)
			Work Order No.
			( 5)
Invoice for Services Rendered			Amount
Description			
( 7)			
			( 8)
Remarks:			
Prepared by: _____			(9)
Approved by: _____			(10)
AGM -Finance/Finance-Accounts			

Distribution: 1. Debtor 2. Journal Voucher 3. Office Copy

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