

## Revised Instructions Under 600 Series (BREB Finance)

Sl. No	Series No	Subject
01	600-02	Imprest (Petty Cash) Fund
02	600-03	Signing and Counter-signing of Bank Cheques and Bank advices
03	600-04	Fidelity Guarantee Requirement for BREB employees
04	600-05	Preparation of BREB Annual Budget
05	600-08	Internal Control of BREB Operation
06	600-09	Accounting Procedures Manual
07	600-14	Equipment Rental Procedures
08	600-15	Depreciation Rates and Procedures
09	600-16	BREB General Accounts Manual
10	600-18	Material Accounting Policies
11	600-19	Sub-station Transformer Insurance
12	600-21	Monitoring Financial Activities of the PBSs
13	600-25	Audit of BREB Borrowers' Accounting Record - A Guide for External Auditors.
14	600-26	Determination of PBSs' Long Term Loan-Moratorium Period
15	600-28	Internal Audit Procedures Manual (Pre-Audit)
16	600-30	Auditing of Bills of Contractors, Consultants, Suppliers and Employees' Service Benefit on retirement (Pre-Audit)
17	600-31	APA/PTA Operational Plan and Agreement between BREB & the PBSs

### Newly developed


01	600-33	Operation and Maintenance of Fund for Procurement of O&M Materials for the PBSs.
02	600-34	Cross Subsidy Methodology

  
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The Following Instructions under 600 Series (BREB Finance) which are now not in effect have been superseded (কার্যকারীতা স্থগিত করা হয়েছে)

Sl. No	Series No	Subject
01	600-01	Uniform System of Accounts Manual
02	600-06	Purchase Orders
03	600-07	Vouchers Approval of time of Payment
04	600-10	Procurement Manual
05	600-11	Establishment of Operating fund for Working Capital Requirements for the PBSs
06	600-12	Cash Disbursement Fund
07	600-13	Wiring Material Credit Sales to PBS Procedures
08	600-17	Release of Contractor Retention
09	600-22	Guideline for Establishing CPRs
10	600-24	Audit Manual (Earlier merged with instruction 600-28)
11	600-27	Monitoring Foreign Currency Utilization
12	600-29	Import Procedure of Materials and Equipment Necessary for Operation and Maintenance of PBSs
13	600-32	Short-term loan to PBSs & its Administration policy

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**BANGLADESH RURAL ELETRIFICATION BOARD  
DHAKA, BANGLADESH**

**BREB INSTRUCTION: 600-2**

**SUBJECT: IMPREST (PETTY CASH) FUND FOR BREB.**

**01. PURPOSE:**

This Instruction sets forth the policy guidelines with respect to the establishment, authorizations, use, control, reporting and accounting of the BREB Imprest (Petty Cash) Fund.

**02. POLICY:**

Imprest Fund for BREB, initially is to be approved by the Board. Establishment, authorizations, use, control, reporting and accounting with respect to the BREB Imprest Fund shall conform with the following guidelines:

**A. Fund Custodian:**

The Head of the Office will designate an Officer/ Staff as Fund Custodian who will be responsible for overall operation and maintenance of the fund.

**B. Bank Account:**

A separate Bank account is to be maintained for imprest fund in the name and style of the Head of the Office/ Designated official.

**C.** The Imprest Fund may be used for cash expenditures that are urgently required as listed below:

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<b>BREB INSTRUCTION 600-02</b>				
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Items authorized to be paid from Imprest Fund.

1. Expenses for Stationary items :
  - a. For computer stationary (paper, print, ribbon diskettes etc.) up to Tk. 2,000.00 (Two thousand) at a time.
  - b. For other stationary items up to Tk. 2,000.00 (Two thousand) at a time.
  - c. For Central Ware House, Khulna :

Expenses for purchase of any kind of materials and stationery items up to Tk.10,000.00 (ten thousand) at a time on 'Spot Quotation' by a Committee, constituted by Deputy Director, Central Ware House Khulna .
2. Miscellaneous expense (such as paint, lumber, materials, tools & plants) up to TK. 1,000.00 (One thousand) at a time.
3. Expense for fuels:
  - a) Fuels (transport fuel away from Dhaka Area) for general usages up to TK. 1,000.00 (One thousand) at any one time ;
  - b) Fuels for the Vehicles like Crane, Fork Lift, Lowboy Trailer, Truck & Petrol pick-up up to Tk.1,500.00 (One thousand Five hundred) at any one time ;
  - c) Expense for purchasing kerosene oil up to limit of 36 Liters/ 12 Tins/8 Gallons for Motor Launch in every month ;

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4. **Repair & maintenance of transports of BREB** will be done in compliance with the provisions of BREB Instruction 700-06. Expenses of repair and maintenance of transports will be paid centrally, through Common Service of Estate & Logistic Supports Directorate, by the Accounts Directorate. If required, expenses of such repair & maintenance of transports can also be reimbursed from the Imprest Fund. However, the total expenditures of repair & maintenance of transports will be limited to the approved budget of the year.
5. Purchase of Tyr/Tube and Battery of Transports, for field offices outside Dhaka, with quotation & work order for approved 'Brand' from Sole Agent or from approved Dealers of BREB ;
6. Expenses for renewal of Blue Book/Tax Token/ Road Tax of Transports ;
7. Expenses for changing seat covers of transport up to Tk.10,000.00 (Ten thousand) after minimum every Seven (07) years and washing of seat cover (once in a month) up to a maximum limit of Tk.500.00 (Five hundred) ;
8. Expenses for maintenance and repairs other than transport up to TK. 1,000.00 (One thousand) at a time.
9. Telephone bills (Office/Residence) as per Board's order or Government circular on usage of Telephone.
10. Installation charges for new official telephone (Duly approved by the competent authority) for out station offices ;

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11. Utility bills (Electricity, Water/Sewerage & Gas) at actual;
12. Advance for Travel & Daily Allowance in the BREB field Offices based on travel authorization approved by duly designated official up to the limit of TK.1,000.00 (One thousand) & TK.500.00 (Five hundred) for officer & staff respectively. This will not be applicable in case of Transfer of the employees ;
13. Payment by Directorate of CS&M and all project offices assigned with warehouse responsibilities for engagement of casual labors for material handling subject to the condition that deployment at any one time shall not exceed 10(ten) labors per day for consecutive three (03) days in compliance with the rate of Daily Wages referred below;
14. **Expenses for entertainment :**

Offices	Amount (Tk) per month.
Chairman	12,000.00 (Twelve thousand)
Full time Members	5,000.00 (Five thousand)
Controller (Accounts & Finance/ Chief Engineer/ Executive Director)	3,000.00 (Three thousand)
Additional Chief Engineers (with independent site office)	2,000.00 (Two thousand)
Secretary and all Directors/ S.E	1,000.00 (One thousand)
Executive Engineer/ Deputy Directors (with independent office/site office)	500.00 (Five hundred)

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