

BREB INSTRUCTION 600-9

ACCOUNTING PROCEDURES MANUAL



BANGLADESH RURAL ELECTRIFICATION BOARD

PEOPLE'S REPUBLIC OF BANGLADESH

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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

BREB INSTRUCTION 600-9

Subject: Accounting Procedures Manual.

This BREB Accounting Procedure Manual has been set forth together in one volume with the procedures for handling accounting transactions and use of the various accounting forms associated with BREB Accounting.

The Finance Department, specially Accounts Directorate is responsible for the financial accounting administration of BREB. In order that this responsibility may be discharged, the Finance Department is authorized to prescribe various procedures and the use of special forms by BREB personnel to ensure the reporting of required information and the accounting for BREB funds and materials. As the need arises this manual may be revised to accommodate changes in the accounting requirements.

All concerned BREB personnel are required to follow the procedures as outlined in this manual. The Finance Department will provide special instructions and advice on the use of this manual to BREB personnel as the specific need arises.

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ORGANIZATION & DISTRIBUTION OF MANUALS

This manual is divided into 7 (seven) sections. The total of the 7 (seven) sections constitutes a complete Accounting Procedures Manual for the Bangladesh Rural Electrification Board. Each section is a separate procedure for specific activities. The Director, Accounts will be in-charge of changes distribution, control and routing of all Accounting Procedures Manuals for the BREB. Complete copies of the Accounting Procedures Manual should be distributed to each REB Department, Directorate, Branch and Section.

The specific procedures to be used in each of the functional areas are established in the subsequent sections of this Manual. These sections will guide how to perform the duties assigned. Procedures are specific how-to-do designed to ensure that a form or a procedure is followed exactly every time.

MAINTENANCE OF THE ACCOUNTING PROCEDURES MANUAL

The Director, Accounts will maintain a file of holders of the Accounting Procedures Manual to ensure that all holders of the manuals have received copies of changes. Upon termination of employment the manuals should be turned in to the Director of Accounts for re-issue to replacements. The Accounting Procedures Manuals are not confidential and the practices and procedures are open and available for review at any time, however, total manuals should be controlled to ensure that manuals do not leave the BREB and necessitate the cost of replacing the manuals.

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Sections and pages of the Manual are available from the Director of Accounts.

The Member, Finance has the approval authority for changes to this Manual. The master copy of the Accounting Procedures Manual will be under the control of the Director of Accounts.

The draft of the change will be submitted to the Member, Finance either verbally or written, he will review the suggested change and if acceptable will prepare the final draft of the change and the change notice. He will then ensure that the copies are made and distributed to the holders of the manuals. Users of the manual will be notified of changes on the attached form called the "Accounting Procedures Manual change notice". A serial file beginning with 1 will be maintained and controlled by the Director of Accounts.

In the change file, the Director of Accounts will keep copy of old page and the new page so that there will be a complete history of the manual. Annually the Director of Accounts will circulate a complete index of the manual for using directorates to check that they have the latest copies of the manual.

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