

PBS Instruction 200-06
PBS Accounting Procedure Manual
Volume I

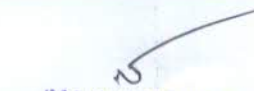
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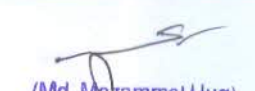
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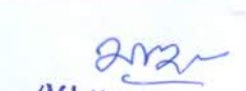
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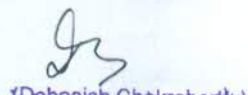

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SECTION I

PAYROLL

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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)

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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.

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(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.

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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)

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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.

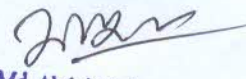
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SCHEDULE OF DEDUCTION

(1) _____ Date _____ (1) Prepared by _____ (1) Approved by _____ (4)

Department _____

Employee name (1)	Designation (1)	Effective date (1)	Post number	Gross pay (2)	Fixed deductions						Net pay (3)	Remarks
					Provident (1)	Housing (1)	B.F (1)	G.L (1)	(1)	(1)		
												(1) (2) (3)

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SCHEDULE OF DEDUCTIONS

Instructions for completing BREB Form No. 107-A (Exhibit No.II)

All information relating to payroll deductions is gathered from the Office Order.

1. Extra columns are provided for deductions on additional heads, if any.
2. This column will be used to record Gross Pay from the Schedule of Pay and Allowances.
3. This column will be used to record the Net Pay by subtracting all deductions listed from the Gross Pay.
4. Requires the approval of the General Manager before submission to the Finance Department.

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EMPLOYEE ATTENDANCE REGISTER

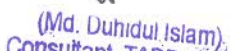
Instructions for completing BREB Form No. 103 (Exhibit No.III)

1. The Department Head/Deputy General Manager/Office in-charge in Sub-zonal Office will fill this out each month.
2. The employees will sign in the space provided.
3. The Department Head/Deputy General Manager/Office in-charge Sub-zonal Office will use the Remarks column to note any discrepancy and sign.
4. The Department Head/Deputy General Manager/Office in-charge in Sub-zonal Office will verify each employee's attendance daily.

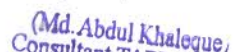
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C-5. Daily Work Report

The daily work report (BREB Form No.104 Exhibit IV) has two(2) purposes:

1. To record the use of vehicles and mileage chargeable to each expense or construction/retirement work order number.
2. To record the hours of labor expended to the proper expense account or work order number. The daily work report is prepared for all employees that regularly do a variety of tasks each day. The work will be recorded, in hours worked, to each expense account or work order number. No attempt shall be made to record extra hours worked separate from regular hours. The daily work report may be prepared by the Supervisor for the crew or by an individual who is working alone. The daily work report has three (3) sections to record hours worked. The space under description of work is blank, to list the work performed and the proper expense account number, if known. If the person completing the form does not know the account number to be charged a brief description should be given and the Finance Department will record the proper account number. In construction and/or retirement, if the work order number is not known it is the responsibility of the O&M/E&C. department to record the proper work order number. The Daily Work Report must be approved by the Department Head in case of Head Office, **A.G.M (O&M)** in case of Zonal Office and Office in-charge in Sub-zonal Office in case of Sub-zonal Office. The Daily Work Report in Head Office is to be submitted to the Finance Department on the following day and in Zonal Office, Sub-zonal Office and other outside offices once in a week.


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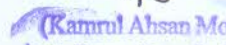

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DAILY WORK REPORT

Instructions for completing BREB Form No. 104/ Exhibit-IV

1. Date to be filled in by individual or Supervisor.
2. Spaces are provided for recording three vehicles, the beginning and ending speedometer readings and the total miles/km driven.
3. List the vehicle number to allocate miles/km to the proper account.
4. Space for names of up to five (5) employees.
5. Enter a brief description of work performed.
6. Enter the account number to be charged with work performed.
7. List hours worked to appropriate account or work order numbers.
8. List miles/km driven to appropriate account or work order numbers.
9. List the construction or retirement work order number.
10. Signature of preparer.
11. Signed by the Department Head/Deputy General Manager/ AGM(O&M)/ E&C /Office in-charge in Sub-zonal Office after verification.

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C-6. Employee Monthly Work Report and Summary


1. The Employee Monthly Work Report and Summary (BREB Form No. 129/ Exhibit-V) will be prepared in duplicate, the original will be a permanent record in the Finance Department and the Duplicate copy will be retained by the employee as evidence of payment of salary. This form accumulates the necessary data for the calculation and distribution of pay and Allowances to the appropriate accounts. It also records Payroll deductions and total labor costs. The pay, allowances and deductions will be posted to this form from the Schedule Of Pay and Allowances and the Schedule of Deductions by the Finance Department.
2. Officer(s) and Employee(s) who do not prepare a Daily work Report will record the hours worked and the proper expense and/or work order number daily. After verification by the Department Head/Deputy General Manager /Office in-charge in Sub-zonal Office the form will be submitted to the Finance Department at the end of the pay period.
3. The Finance Department will prepare BREB Form No.129 for each employee (s) that uses the Daily Work Report. Each Daily Work Report will be recorded in the Monthly Work Report and Summary. This form provides for calculating the labor for each Account or Work Order Number by using the average hourly rate. This form eliminates the need of a separate summary. This form will be signed by the employee or preparer and verified by the Department Head/Deputy General Manager /Office in-charge in Sub-zonal Office. When completed and approved posting can be made directly to the Payroll Journal. Daily work report of the employee will be approved and verified by the Departmental Head. All AGM and DGM' s work report will be approved by the General Manager. (BREB form No. 130.1, 130.2, 130.3.
4. For accounting convenience, the Monthly Work Report and summary of the regular employees will be prepared based on twenty one days of the month. Payment of salaries will be made on the last working day of the month. The remaining working days of the month will be carried forward to the monthly work report and summary for the succeeding month, therefore, the attendance period will be from the twenty-second day of the preceding month to the twenty-first day of the current month. The pay period will be from the first of the month to the end of the month.

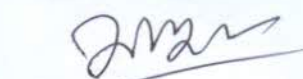
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

PAY AND ALLOWANCE			DEDUCTIONS		
Title		Amount	Title	Account No.	Amount
PAY			Electric bill	142.10	
Basic Pay			Loan from salary	143.30	
Other Pay			Transport loan	143.10	
ALLOWANCES			House building loan	143.20	
Housing			TA/DA advance	143.40	
Medical			Flood advance	143.30	
Area office D/A			Group insurance	143.40	
Dearness Allowance			personal use of transport	184.10	
Extra time			Government duty	241.10	
Tiffin's			CPF	225.30	
Charge allowance			Loa from CPF	225.30	
Technical allowance			Interest on CPF loan	225.30	
Qualification allowance			House rent	464	
Entertainment			Gas bill	921	
Washing allowance			Benevolent fund	225.40	
Driving allowance			penalty		
Special allowance			Mobile Bill		
Transport allowance					
Rest house allowance					
pump allowance					
Duplicating allowance					
Festival bonus					
Incentive bonus					
Fixed T/A					
Electricity Bill					
Education allowance					
Emergency Station					
Mobile Bill					
Total			Total		

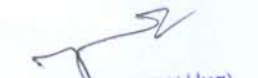
• Calculate and record extra time and tiffin from Register.

Revision:

PBS INSTRUCTION 200-06				
Original Date	Reviewed by	Approved by	Page	Revision No.
06/1987	BREB	BREB Board	PBS-AP-1-15	3
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EMPLOYEE MONTHLY WORK AND SUMMARY

Post No (1) Name (1) Designation (1) Pay Period Month (1) Year

Earning And Allowances (From Schedules of Pay And Allowances (4)

(14) Monthly (14) Daily (Sec Break up on back page) Great Pay- (5)

Deductions (From Schedules of Deductions) Sec Break up on back page Total Deductions (5)
(Gores Pay Minus Deductions) Net Pay (5)

Allowances (2)																													Total Hours	Changes Account Work Or Number			
																													Nos. Of Tiffin				
Extra Hours (8)																																	
Tiffin Allowances																																	
Day of Month	22	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	(8)	(11)
Account No (3)																																	
W/O No (3)																																	
Total (9)																													(8)	911)			

Net Account in words (12) Per hour

Acknowledged Date (13) Employees (13)

Your net Pay has been deposited in (14) Break To account No (14)

Verified by (15) Recommended for payment (16) Approved for payment (16)

Department Head/ Deputy General Manager AGM (Finance) General Manager (17)

Revision:

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EMPLOYEE MONTHLY WORK REPORT AND SUMMARY

Instruction for completing BREB Form No. 129 (Exhibit No. V)

To be Completed by the Employee

1. Post number, name, designation and the pay period.
- 1A. Tick one (monthly or daily).
2. Enter "_" for days worked. "A" for days of approved absence "0" for days not entitled to pay.
3. Actual hours worked (from attendance or Tiffin register) and proper account or work order number of work performed.

To be Completed by Finance Department


4. (ON BACK PAGE) Enter information from schedule of deductions and schedule of pay and allowances.
5. Enter total gross pay and deductions from back page.
6. Subtract total deductions from gross pay, enter net pay.
7. Total hours extra time and/or Tiffin's (from Tiffin register).
8. Total hours by account or work order number.
9. Totals
10. Divide gross pay by total hours = Average per hour rate.
11. Multiply hours in (8) by average per hour rate.
12. Net amount of pay in words.
13. Employees' signature and date.
14. Bank and account pay was deposited.
15. Verified by concerned supervisor except for those who prepare a Daily Work Report.
16. Recommended for payment by AGM-Finance and Approved by Departmental Head.
17. Revenue stamp.


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(Kamrul Ahsan Mollik)
Asst. Secy. (Finance)

C-7. Extra Time Authorization

1. The Extra Time Authorization (BREB Form No.110/ Exhibit-VI) will be used for recording extra time performed by those employees who are entitled to receive extra pay on hourly rate basis.
2. This form will be prepared in duplicate by the Department Head, one copy will be retained by the Department Head and one copy attached to the Daily Work Report as support for the extra hours worked.
3. Both copies are submitted to the General Manager/Deputy General Manager/office in-charge in Sub-zonal Office for authorization before work is started. After work is completed the forms are again submitted to the General Manager/ Deputy General Manager/ Office in-charge in Sub-zonal Office for approval.

C-8. Tiffin Allowance Register

1. A Tiffin Allowance Register (BREB Form 110-A/ Exhibit VI-A) will be maintained in each Department to record and support the extra time worked of the office staff and the payment of Tiffin Allowance.
2. The Register is applicable to those employees who are entitled to have extra time paid on a fixed Tiffin allowance basis.
3. After the extra work is performed, the employee will complete the register and submit to the Department Head/Deputy General Manager/Office in-charge in Sub-zonal Office for certification.
4. At the end of the month the employees will prepare a Tiffin allowance bill on plain paper and submit to the Department Head/Deputy General Manager/Office in-charge in Sub-zonal Office for certification. The certified bill along with the register will be submitted to the General Manager/Deputy General Manager/Office in-charge in Sub-zonal Office for approval. Payment will be made with the monthly salary only.


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(Kamrul Ahsan Mollik)
Asst. Secy

EXTRA TIME AUTHORIZATION

Date----- (I) -----

(2)

The following employees are requested to work extra time on-----

Employee Name	Post No.	Designation	Purpose	From	To	Extra hours	Remarks
(3)	(3)	(3)	(4)	(7)	(7)	(7)	

(5)
Prepared by:-----
Departmental Head/ Supervisor

(6)
Authorized by:-----
Designated Officer

(8)
Recommended by:-----
Departmental Head/ Supervisor

(9)
Approved by:-----
Designated Officer

Distribution:
1. Finance Department
2. Departmental Head

Revision:

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

EXTRA TIME AUTHORIZATION

Instructions for completing BREB Form No. 110/Exhibit-VI

1. The date of the request is made by the Department Head/Supervisor.
2. The date of the requested Extra Time, if different from the date submitted
3. Name, post number and designation of employee(s) requested to work, to be filled in by the Department Head/Supervisor.
4. The purpose of the requested Extra Time
5. Signature of Department Head/Supervisor requesting the Extra Time.
6. Requires the General Managers/Deputy General Managers/ Office in-charge in Billing Area Office authorization before beginning the work.
7. Duration and Extra hours worked (after completion of work)
8. Recommendation by Department Head/Supervisor (after completion of work).
9. Approval of General Manager/Deputy General Manager/ Office in-charge in Sub-zonal Office (after completion of work).

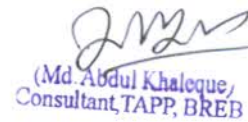
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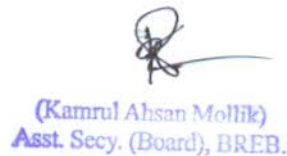

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TIFFIN ALLOWANCE REGISTER

Date	Name and Signature of Employee	Designation	Purpose	Time of Day		Extra hours	Number of tiffin	Signature of Department head/Deputy General Manager	Signature of General Manager / Deputy General Manager
				From	To				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7)	(8)	(9)

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TIFFIN ALLOWANCE REGISTER

Instructions for Completing BREB Form No. 110-A (Exhibit VI-A)

1. Date of Extra Time Worked to be filled in by Employee
2. The Employee writes his/her name and signs below
3. The Employee lists Designation
4. The Employee lists the purpose of the extra work
5. The Employee fills in the duration of Extra Time
6. Total number of hours worked
7. Total number of Tiffin
8. Signature of Department Head/Deputy General Manager/ Office in-charge in Sub-zonal Office.
9. Signature of General Manager/Deputy General Manager I Office in-charge in Sub-zonal Office.

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C-9. Request/Authorization for Leave


1. The Request/Authorization for leave (BREB Form No.115/ Exhibit No. VII) shall be used to request all types of leave. Requests for leave shall be submitted according to the PBS Service Rules in effect. Only employee (s) with accrued leave will use this form.
2. This form shall be prepared in triplicate, all copies of Request/ Authorization for Earned and Maternity Leave must be submitted to the General Manager for approval before leave is taken. The Original copy will be retained by the HR Department for their records. The second and third copies will be sent back to the concerned Department Head who will forward the second copy to the Finance Department along with the Daily Work Report or Monthly Work Report and Summary as support for the leave payment. The third copy will be given to the concerned employee.
3. The HR Department will maintain a record of leave taken and accrued (except casual leave) for all employees. The HR Department will verify that the employee has sufficient leave accrued (except casual leave) before leave is taken. The Finance Department will verify leave taken on work reports. The HR Department will post to Individual Leave Records and retain this form as part of the employee(s) permanent records.

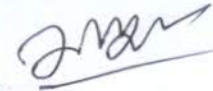
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4. Requests for casual leave will be submitted in duplicate to the Department Head(s)/Deputy General Manager/Office in-charge in Sub-zonal Office. The original copy will be attached to the Daily Work Report or Monthly Work Report and summary, the second copy will be provided to the concerned employee. The HR Department need not a copy of this form for requests for Casual Leave. Approval of the General Manager or Officer authorized by him is required before the leave is taken. Only in situations of sickness or emergency, the approval is secured immediately after attending to duty. Casual Leave Records are established and maintained by the each Department Head/Deputy General Manager/Office in-charge in Sub-zonal Office. Casual Leave of all staff in DGM office will be approved by DGM. DGM & AGM leave will be approved by the General Manager. Office in-charge in Sub-zonal Office will approve the casual leave of all staff of Sub-zonal Office. The leave of supervisor and staffs working under DGM (Technical) PBS headquarter will be approved by DGM (Technical).

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REQUEST/AUTHORIZATION FOR LEAVE

Date _____

Name of Employee: (1)	Designation: (1)
Post No.:	Office Location: (1) Department: (1)

<input type="checkbox"/> Earned Leave	<input type="checkbox"/> Maternity leave	<input type="checkbox"/> Casual leave	<input type="checkbox"/> Other Special leave
---------------------------------------	--	---------------------------------------	--

Period Requested for leave _____ (1) to _____ (1)

Reason for leave (1)	_____ Employee Signature
----------------------	--------------------------

Human Resource Department (2)	_____ AGM (HR) Signature
(Except Casual Leave)	
Leave accrued _____	
Last Leave enjoyed dated _____	

Comments (3)	_____ Deptt. Head/Deputy General Manager
Comments (4)	_____ General Manager/Designated Officer

Distribution : 1. HR Department, 2. Department head of Finance Department. 3. Employee

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REQUEST/AUTHORIZATION FOR LEAVE

Instructions for completing BREB Form No. 115/ Exhibit No.7

1. Completed by and signature of the Individual requesting leave
2. Completed by and signature of AGM-HR
3. Completed by and signature of Department Head/Deputy General Manager/Office in-charge in Sub-zonal Office.
4. Approval of the General Manager or Officer designated by him.


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C-10. Individual Leave Record

1. The Individual Leave Record (BREB Form No. 145/ Exhibit No. VIII) shall be used to record leave accrued, taken or encashed. The record will be maintained by the HR. Dept. for all leave (except casual leave) and will be a part of the employee(s) permanent records. The HR Dept. shall update this record at the end of each month.
2. The Department Heads/Deputy General Manager/Office in-charge in Sub-zonal Office shall maintain an Individual Leave Record for each department employee to record casual leave taken.

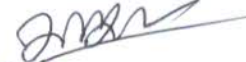
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INDIVIDUAL LEAVE RECORD

Employee Name: _____ (1) & (2) Department: _____ (1) & (2)
 Designation: _____ (1) & (2) Post No: _____ (1) & (2)
 Employment date: _____ (1) & (2) Year: _____ (1) & (2)

Month	Days of Leave Taken																															Leaves Used						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	EL	CL	AB	WP			
January	(1)&	(2)																																	(3)	(3)	(3)	(3)
February																																						
March																																						
April																																						
May																																						
June																																						
July																																						
August																																						
September																																						
October																																						
November																																						
December																																						
Total																															(4)	(4)	(4)	(4)				

Codes:

Earned Leave = EL
 Casual Leave = CL
 Absent Without Leave = AB
 Leave Without Pay = WP
 Maternity Leave = ML
 Encashment = EN

Leaves

Earned leave balance from last year (5)
 Add: Earned leave earned this year (6)
 Total
 Less: Leave used (see above)
 Balance to next year (5)

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INDIVIDUAL LEAVE RECORD

Instructions for completing BREB Form No. 145 (Exhibit No.VIII)

1. The HR Department shall fill up a sheet for each employee to record all types of leave except casual leave.
2. The Department Head/Deputy General Manager/Office in-charge in Sub-zonal Office shall prepare a sheet for each the department to record Casual Leave.
3. The monthly total of all types of leave taken.
4. The annual total of all types of leave taken in employee in
5. To be completed at the end of year by HR Department.
6. To be completed by Department Head monthly

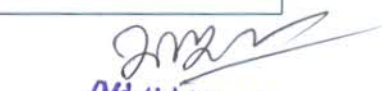
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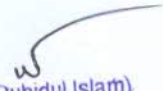
C-11. Payroll Journal


The Payroll Journal (BREB Forms No.130.1, 130.2, 130.3/ Exhibit-IX) is prepared from the approved Employees Monthly Work Report and Summary (BREB Form No.129). The data for gross pay, deductions and net pay, along with the payroll costs to the appropriate expense accounts and work orders will be posted to the Payroll Journal. The Payroll Journal will be posted directly to the General Ledger, Subsidiary Ledger and Sub-Subsidiary Ledger.

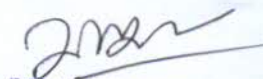
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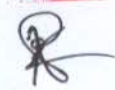

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Post No	Employee name	Designation	Gross Pay (3)	Deduction (Credit)					Net Pay A/C No. (5)
				Provident Fund A/C No. 226.30	Housing A/C No. 464	Benevolent Fund A/C No.226.40	Group Insurance A/C No. 143.40		
(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
(5)									
Totals				√	√	√	√	√	√
(6)									

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DEBITS													
	Operation overhead line expenses 583	Operation meter expenses 586	Maintenance overhead line expenses 593	Maintenance line transformer expenses 595	(2)	Consumer expenses 903	(2)	(2)	(2)	(2) Account No	(2) Amount		
1	(2)	(2)	(2)	(2)		(2)							
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22	(5)												
23	Totals	(6)											
24		√	√	√	√	√	√	√	√	√			
25													

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DEBITS										Misc	
(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4) Account No	(4) Amount
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22	(5)										
23	Totals										
24		(6) ✓	✓	✓	✓	✓	✓	✓	✓		✓
25											


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PAYROLL JOURNAL

Instructions for completing BREB Form Nos.130-1,130-2 & 130-3
(Exhibit No. IX)

There are three(3) parts to this form, page 1-2-3, to record the Monthly Work Report and Summary (BREB Form No. 129).

1. Each page is to be numbered. Form 130-3 can be used as an additional page, required for additional accounts or work if
2. The Accountant will list all related information from the Monthly Work Report and Summary.
3. The Column "Gross pay" will be used for reconciliation purposes only, the amount will not be posted to the General Ledger. Gross pay less deductions will be equal to net pay.
4. The total amount charged to work orders will be summarized and record as one entry to accounts 107 or 108 in the General Ledger, the amounts will be posted to the individual Work Orders separately.
5. At the end of each month the columns will be totaled - footed and cross balanced. After balancing the totals will be posted directly to the General Ledger, Subsidiary Ledger and Sub-Subsidiary Ledger.
6. A tick mark will indicate posting to the General Ledger

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

D. Provident Fund

1. All Palli Bidyut Samities are required as per the provisions of Service Code to establish and maintain a Provident Fund for all regular employees. The Employees will contribute 10% of their Base-Pay to this fund in the form of payroll deduction. The PBSs will contribute a fixed percentage of the Employees' salary as set by the PBS Board.
2. BREB Form No. 224 (Exhibit No. X) must be maintained for each employee's accounts showing the Employee's Name, ID Number and Designation, the Taka amount that the employee has contributed, the Taka amount the PBS has contributed, interest received, any withdrawals or loans, repayment of loans, interest on the loans and the balance.


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PROVIDENT FUND SUBSIDIARY LEDGER

Account No. (1)

Name of Employee (2) Designation (2) Post No. (2)

Current Address (2)

Permanent Address (2)

Date of Joining (2) Date of nomination (2)

Page No. (1)

Date DD/MM/YY	Employee Contribution	DEBITS					Misc			Remarks	
		PBS Contribution	Interact received	Total Amount of Fund	Withdraws Of Loans	Amount of Loan Principal Repayment	Balance of Outstand ing Loans	Interest Paid on Loan	Fund balance (4-7+8)		
											1
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	

Interest is Calculated on balance in Column 9.

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PROVIDENT FUND

Instructions for completing BREB Form No.224 (Exhibit No. X)

All information is recorded by the Accountant.

1. Assigned account number.
2. Employee(s) name, post number, designation, address(permanent address if different from current address), the joining date and date of nomination.
3. Date of entry.
4. Record amount of the Employee's contribution.
5. Record amount of the PBS contribution.
6. Record the interest received.
7. Total amount of Provident fund.
8. Record any withdrawals or loans from the fund.
9. Record payment of principal on loans.
10. Record outstanding balance of loans.
11. Record the interest paid on loans.
12. Record the fund balance(Form column 4-7+8)
13. Any noteworthy remarks.

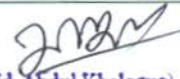
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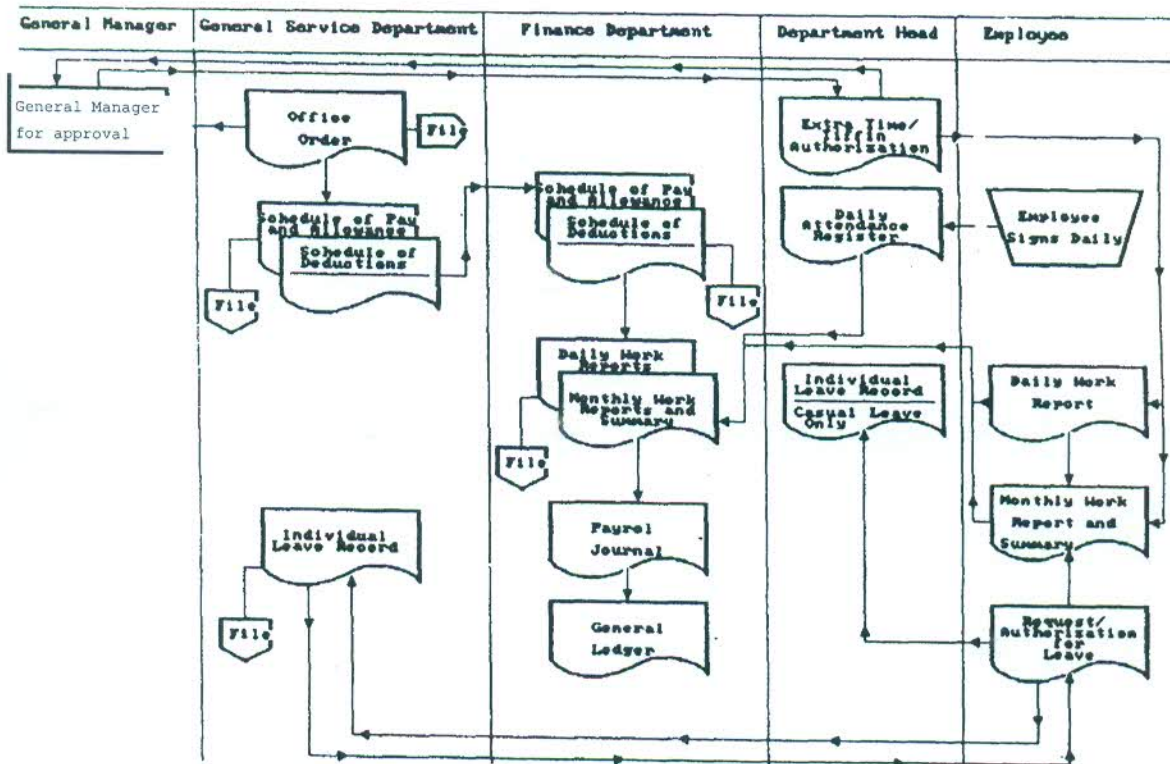

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PAYROLL FLOW CHART



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