

PBS Instruction 200-06

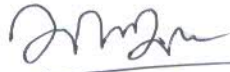
PBS Accounting Procedure Manual

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:

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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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DESIGN OF ACCOUNTING SYSTEM

Purpose:

To establish uniformity in PBS Accounting Systems.

Chart of Accounts:

An integral part of Accounting Procedures, which will ensure uniformity in accounting records, is a Chart of Accounts.

The Chart of Accounts included in PBS General Accounts Manual (PBS Instruction 200-23) is to be considered as a part of this Accounting Procedure Manual.

General Ledger:

1. The General Ledger for the current fiscal year will be retained in hard cover, post binder. It shall contain all General Ledger Accounts to which transactions are recorded. BREB Form(s) Nos. 296 or 296-A Exhibits Nos. I & II will be used for this purpose.
2. General Ledgers for prior years shall also be retained in hard cover, post binders but may contain accounts for more than one fiscal year.
3. At the end of each fiscal year, after closing entries are recorded, all account balances of the General Ledger shall be transferred to a newly prepared General Ledger. Opening Balances in the current fiscal year General Ledger must be identical to closing balances of the previous year.
4. Audit entries, after accounts are closed for the fiscal year, shall be recorded in both General Ledgers (the ledger for the audit year and current fiscal year ledger).

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Subsidiary Accounts:

1. As provided for in the Chart of Accounts, certain General Ledger Accounts require further Subsidiary or detail account records. These Subsidiary Accounts and records may be maintained in varying form. Where only a few subdivisions are needed, BREB Form No. 296-A should be used as the General Ledger Account. It provides for up to seven (7) subsidiary records. Each column shall be headed to identify specific sub-account titles. Both debits and credits are recorded in the identifying column-with credits recorded in (brackets). For numerous General Ledger Subsidiary Records, a Subsidiary Ledger shall be maintained. Forms for certain Subsidiary Ledgers have been prescribed. Where forms for specified Subsidiary Ledgers have not been prescribed, the General Ledger BREB Form No. 296 shall be used.
2. Subsidiary Accounts must be reconciled and balanced with the General Ledger at the end of each monthly accounting period.

Detail Records:

1. Some of the Subsidiary Accounts, prescribed by the Chart of Accounts, require further Detail Records. The design of these records vary. This may be in form of ledgers, registers, card form and also on loose sheets, etc. Formats for some of these records have been prescribed and some will be designed later-as needs arise.
2. All Detail Records which contain financial data must be reconciled and balanced with the appropriate Subsidiary Account at the end of each monthly accounting period.

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BREB Form No-296

Exhibit-1

Account Title:-----

Account No.-----

Line No	Date	Description	Post Ref	Debit	Credit	Balance	Line No
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
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21							21
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BREB Form No-296-A

Account Tile:-----

Exhibit-11

Account No.-----

Line No	Date	Description	Post Ref	Debit	Credit	Balance	Line No
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
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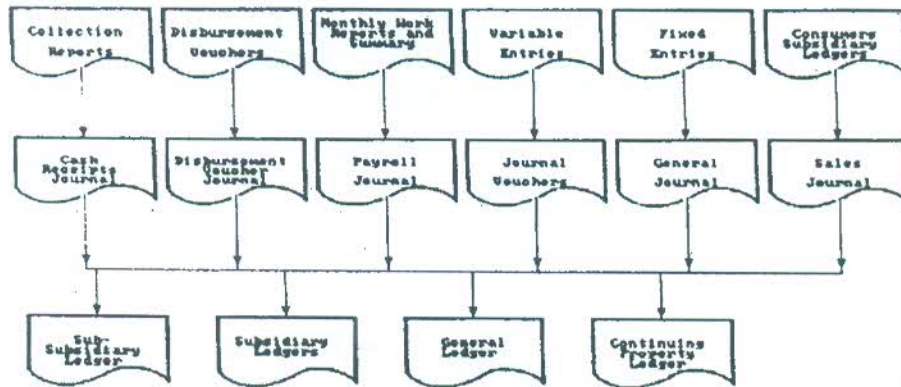

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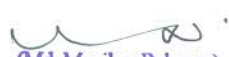
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ACCOUNTING FLOW CHART




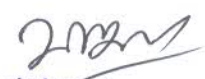
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