

**PBS Instruction 200-06**  
**PBS Accounting Procedure Manual**  
**Volume II**

**Revision:**

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## SECTION III

## RECEIPTS


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### SECTION III

#### RECEIPTS

#### Table of Contents

A. Purpose	PBS-AP-3-3
B. General	PBS-AP-3-3
C. Official Receipt, Form No. 05	PBS-AP-3-4
D. Consumers Deposit Receipt, Form No. 223	PBS-AP-3-7
E. Consumers Deposit Subsidiary Ledger, Form No. 223-SL	PBS-AP-3-7
F. Electric Bill	PBS-AP-3-7
G. Substitute Cash Collection Receipt, Form No. 06	PBS-AP-3-12
H-1 Collection Report, Form No. 13	PBS-AP-3-13
H-2 Collection Register, Form No.13-A	PBS-AP-3-21
H-3 Statement of OR,CD and other collec.,Form.13-B	PBS-AP-3-21
H-4 Collection Register Control- Billing Asst. wise, Form No. 13-C	PBS-AP-3-22
H-5 Collection Register control- Date wise	PBS-AP-3-22
I. Membership Collection Report, Form No. 14	PBS-AP-3-30
J. Bank Deposits	PBS-AP-3-33
K. Cash Receipts Journal, Form No. 08 and 08-A	PBS-AP-3-34
l. Maintenance of Bank Account Records, Form No. 296A	PBS-AP-3-38
M. Recording of Interest on Bank Accounts, Form No. 296	PBS-AP-3-43
N. Reconciliation of Bank Accounts, Form No. 285	PBS-AP-3-46
Receipts Flow-Chart	PBS-AP-3-47

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**SECTION III**  
**RECEIPTS**

**[A] PURPOSE:**

The proper Procedures for the receipt, deposit, and accounting of all funds is essential for the financial well-being of an organization. These procedures will compile the data necessary to record and account for the receipt of the PBSs by its employees.

**[B] GENERAL:**

This procedure is designed to provide the necessary information required to ensure that all financial transactions are accurately recorded in the records and accounts. It will be necessary that all PBS employees follow the procedures as outlined in this section by the use of the following forms and records:

Official Receipt - Form No. 05  
Consumer Deposit Receipt- Form No. 223  
Consumer's Deposit Subsidiary Ledger- Form No. 223-SL  
Electric Bill  
Substitute Cash Collection Receipt- Form No. 06  
Collection Report - Form No. 13  
Collection Register -Form No.13-A  
Statement of Official Receipt, Consumer Deposit- Form No.13-B  
Collection Register Control-Billing Asst. wise- Form No. 13-C  
Collection Register Control-Date Wise- Form No.13-D  
Membership Fee Collection Report - Form No. 14  
Bank Deposit  
Cash Receipt Journal - Form No. 08 and 08-A  
Maintenance of Bank Account Records - Form No. 296A  
Recording of Interest Earnings on Bank Accounts- Form No. 296  
Reconciliation of Bank Accounts - Form No. 285

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[C] OFFICIAL RECEIPTS:

1. The official Receipt (BREB Form No. 05 Exhibit - I) shall be used to record the receipt of funds from the sales of material, membership fees of other miscellaneous sources. The electric bills and consumer deposit receipts will serve as a receipt and will not require an official Receipt.
2. The Official Receipt shall be in triplicate form and will be sequentially pre-numbered, it will be filled in completely by the individual issuing the receipt. The first copy will be provided to the payee, the duplicate copy will be attached to the original copy of the Collection report (BREB Form No. 13), the triplicate copy will be retained in the book for permanent record of receipt.
3. Cashier and Assistant Cashiers are authorized to issue official Receipts, other Employee (s) authorized by the DGM in case of zonal office, Officer in-charge in case of sub-Zonal office and AGM-Finance/Finance-Revenue in case of Head Office may also issue receipts. The receipt books are to be controlled by the AGM Finance/Finance-Revenue. When a new book of official Receipts is issued, the old completed book containing the 3(triplicate) copy must be turned over to the AGM-Finance/Finance-Revenue for his retention and records.
4. A copy of the invoice or statement should be attached to the duplicate copy of the official Receipt. The payee's copy of the invoice or statement must be stamped "PAID" and include the date of payment and signed by the Cashier or other authorized employees.

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PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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## অর্থ গ্রহণের রশিদ

তারিখ : (১)

জনাব/ বেগম .....(২) .....এর নিকট হইতে

টাকা (কথায়) .....(৩) .....

..... (৫)..... উদ্দেশ্যে গ্রহণ করা হইল।

টাকা (অংকে).....(৪).....।

হিসাব নং .....(৬).....

নগদ  চেক  নং (৭) পে-অর্ডার  নং (৭)

ধন্যবাদান্তে

স্বাক্ষর ..... (৮).....

ক্যাশিয়ার

..... পল্লী বিদ্যুৎ সমিতি-১/২/৩

বিতরণঃ (১) অর্থ প্রদানকারী (২) হিসাব বিভাগ (৩) ক্যাশিয়ার (বইতে থাকিবে)

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PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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**OFFICIAL RECEIPT**

Instructions for completing BREB Form No. 05 (Exhibit No. I)

The form must be completed with all information by the person issuing the receipt.

1. Date of issue
2. Name of person from whom payment was received
3. Amount of total received in word.
4. Amount of total received in figure.
5. Purpose of payment
6. Account number (Refer to Accounts Manual)
7. Mode of payment
8. Signed by person receiving payment

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[D] CONSUMER DEPOSIT RECEIPT:

1. The consumer Deposit Receipt (BREB Form No. 223 Exhibit No. II) shall be used to record the receipt of deposit from the consumer, it will serve as a receipt for the recording on the collection report and will not require on official Receipt.
2. The Consumer Deposit Receipt shall be in quadruplicate form and will be sequentially pre-numbered, it will be filled up completely by the individual issuing the receipt. The first copy will be given to the Provider/payor, the second copy will be attached to the duplicate copy of the Collection Report (BREB Form No. 13), the third copy will be forwarded to the Billing Section to be placed in the Consumer Files and the fourth copy will be retained in the book for permanent record of receipt.

[E] CONSUMER'S DEPOSIT SUBSIDIARY LEDGER:

1. The Consumer's Deposit Subsidiary Ledger (BREB Form No. 223-SL Exhibit No. III) will be used for a permanent record of deposit received, refunded or adjusted.
2. The total of this ledger must be reconciled with the Subsidiary Ledger Account 225.10-Consumer Deposits at the end of each month.

[F] ELECTRIC BILL:

1. The Electric Bill is used to bill the consumer for electricity consumption. It will be sequentially pre-numbered. Both the original and duplicate will be given to the consumer.
2. The Electric Bill will serve as a receipt and it will not be necessary to make up an official Receipt.

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## CONSUMER DEPOSIT

Instruction for completing (BREB Form No. 223, Exhibit II)

This form must be filled up with all information by the person issuing the receipt

1. The serial number must be pre-printed the same on all three copies
2. Fill-in with complete name, father's name and address.
3. Enter the subsidiary ledger account number.
4. Amount of taka collected.
5. Member signs and date.
6. Signature of the collector and date.
7. Signature of person placing copy in consumer's file and date.
8. Signature of Cashier who will post to daily collection report, subsidiary ledger and date.

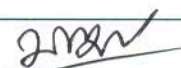
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**Consumer's Deposit Subsidiary Ledger**

SL.	Date of entry	Name of the consumer	Consumer Address	Consumer Category	Date of deposit and Receipt no.	Deposited/ (Adjusted)	Cumulative Balance	Remarks
1.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								

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**CONSUMERS' DEPOSIT SUBSIDIARY LEDGER**

Instruction for completing (BREB Form No. 223-SL Exhibit No. III)

All information be recorded on this form is to be taken from the Collection Report and consumer Deposit Receipt.

1. Enter date from Collection Report.
2. Enter name from Consumer Deposit Receipt.
3. Enter Address from Consumer Deposit Receipt.
4. Enter Consumer Category.
5. Enter date paid and Receipt number from Consumer Deposit Receipt.
6. Enter amount of deposit, (paid) (refunded) (or adjusted).
7. Enter balance cumulative.
8. Refund/ adjustments will be recorded separately and it will be mentioned in this Column against Original Deposit.

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**[G] SUBSTITUTE CASH COLLECTION RECEIPT:**

1. The Substitute Cash Collection Receipt (BREB Form No. 06 Exhibit No. IV) will be used when the consumer has lost or misplaced their electric bill and does not want to be disconnected by the disconnection team.
2. The Substitute Cash Collection Receipt will be used for total payment only, no partial payments can be accepted.
3. The Substitute Cash Collection Receipt will be in a two part, pre-numbered book form, the first copy will be given to the consumer and the second copy will be retained in the book to be submitted to the Cashier with the cash collected, an official Receipt will be given to the person submitting the substitute receipts with Disconnection and reconnection fee.
4. The Billing Assistant will prepare a duplicate Electric bill (marked different from the normal bill) for each substitute Receipt showing the information from the disconnection list, the duplicate Electric Bill and the Substitute Receipt will be attached to the duplicate copy of the Collection Report to be submitted to the Billing Section after verification and a proval by the Finance Department substitute cash collection report must be closed every month and submitted to the Cashier. Cashier will re-distribute the substitute cash collection receipt next month.

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[H]-1 COLLECTION REPORT:

1. The Collection Report (BREB Form No. 13 Exhibit V) is prepared in triplicate by the Cashiers to Summarize the funds collected.
2. Electric Bills collected by Banks will be recorded by the Bank on a statement showing the Serial Number, Bill Number or Account Number and the amount Collected. This Statement along with the duplicate copy of the Electric bill and Bank Deposit slip will be collected by the PBS messenger and turned over to the Assistant Cashier. The Assistant Cashier will reconcile the statement and fill out a Collection Report in triplicate.

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... (1) .....PBS

... (1) .....PBS

SUBSTITUTE CASH COLLECTION RECEIPT

SUBSTITUTE CASH COLLECTION RECEIPT

Date : ..... (2) .....

Date : ..... (2) .....

Consumer Name : ... (3) .....

Consumer Name : .. (3) .....

Consumer Account No : . (3) .....

Consumer Account No : .. (3) .....

Amount Collected (In Words).. (4) .....

Amount Collected (In Words).. (4) .....

Amount Collected (In figures) .. (5) .....

Amount Collected (In figures) .. (5) .....

Signature of Collector .. (6) .....

Signature of Collector .. (6) .....

Name and Designation (Title):.. (7) .....

Name and Designation (Title):.. (7) .....

This receipt will be submitted to the cashier  
with the cash collected by the Collector

This receipt is issued against your lost bill

Part "A"Part "B"**Revision:**

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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**SUBSTITUE CASH COLLECTION RECEIPT**

Instruction for completing (BREB Form No. 06 Exhibit No. IV)

1. Name of PBS.
2. Date of payment.
3. Consumers name and account No.
4. Enter amount collected in words.
5. Enter amount collected in figures.
6. Signature of Collector.
7. Enter Name and Designation (Title)

Part "A" is given to the consumer.

Part "B" is turned in with the cash collected to the Cashier.

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Asst. Secy. (Board), BREB.

**৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০**

## COLLECTION REPORT

Instructions for Completing BREB Form No. 13 (Exhibit No. V)

Section [A] Receipts Section:

1. List the name of the person who collected from the consumer(s) and the amount collected by that person.
2. Record the "Total Collection" amount.

Section [B] Collections Section:

1. Record amounts for each category of collections additional spaces available.
2. Record the "Total Collections" amount.

The "Total Collections" recorded as collections by [A] [2] and collections for [B] [2] must be equal.

Section [C] Bank Deposits Sections:

1. List each bank deposit. Record the name of the bank, the account number and the name of the account, and the amount of the deposit.
2. Add amounts and record total Deposit.

### Revision:

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-3-17	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

  
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Asst. Secy. (Board), BREB



Section [D] - Reconcilement Section:

1. Beginning Cash on Hand - this amount is taken from the previous day's reported " Ending Cash Balance".
2. Collection This Report this amount is taken from the Receipts Section [A] of the current days " Total Collections" [2].
3. Bank Deposits - This Report - this amount is taken from the Bank Deposits Section [C] of the current days " Total Deposits" [2].
4. Ending Cash Balance - This amount is the net of Beginning Cash Balance [D] [1] Plus Collections - This Report [D] [2] Minus Bank Deposits - this Report [D] [3].

**Note: The amount reported as Ending Cash Balance [ 4 ] should be equal to the amount of money in the Drawer. Any difference in these amount shall be explained in writing on the back of this Report.**

Section [E] - Distribution Section:

Segregate Paid Bills by Meter Book Number.

Add amounts of payments for "Net Bill" from each paid bill.

Record Book Number and Amount on each adding machine tape.

1. Record Book Number and Amount.
2. Add the Amounts for all books and record total here.

**Note: The total of this section [E] [2] must equal the amount recorded in the collections for - Electric Bills[B] [1].**

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PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-18	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

- Section [F] - Must be signed by the one who prepared Report.
- Section [G] - Requires verification by the Accountant (Revenue)/Accountant
- Section [H] - Requires approval of the AGM -Finance/Finance-Revenue in case of Head Office, Deputy General Manager in case of Zonal Office and Office in-charge incase of Billing Area Office.

3. The Head Office, Cashier will prepare the collection report in triplicate and together with all supporting documentation are given to the Accountant (Revenue)/Accountant promptly at the beginning of the following day for verification. After verifying those document are to be forwarded to AGM-Finance/ Finance-Revenue for approval. After approval the duplicate copy together with the paid bills, consumer deposit receipts, collection register (BREB Form No.13-A, Exhibit-V-I), Statement of Official Receipt, Consumer Deposit and Other Collection (BREB Form No.13-B, Exhibit-V-II) and other documentation will be sent to the Billing Section. The original copy together with all necessary documents will be sent to the Finance Department. The third copy will be retained for permanent file by the Cashier.

4. The Zonal office Cashier will prepare the Collection Report in triplicate and submit to Accountant (Revenue)/Assistant Plant Accountant/Billing Supervisor together with all supporting documents for verification. After verification those document are forward to Deputy General Manager for approval. After approval the duplicate copy together with the paid bills, consumer deposit receipts, collection register (BREB Form No.13-A, Exhibit-V-I), Statement of Official Receipt, Consumer Deposit and Other Collection (BREB Form No.13-B, Exhibit-V-II) and other documentation will be sent to the Billing Section. The original copy together with all necessary documents will be sent to the Finance Department at Head office. The third copy will be retained for permanent file by the Cashier.

**Revision:**

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-19	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



5. The Billing Area office, Cashier will prepare the Collection Report in triplicate and submit to Billing Supervisor together with all supporting documents for verification. After verifying those documents are to be forwarded to Office in-charge in billing area office for approval. After approval the duplicate copy together with the paid bills, consumer deposit receipts, collection register (BREB Form No. 13- A, Exhibit-V-I) , Statement of Official Receipt, Consumer Deposit and Other Collection (BREB Form No. 13-B, Exhibit-V-I I) and other documentation will be sent to the Billing Section. The original copy together with all necessary documents will be sent to the Finance Department at Head office. The third copy will be retained for permanent file by the Cashier.

6. After verification and approval the duplicate copy together with Paid Bills, Consumer Deposit Receipts and other documentation which is to be filed in the Consumer Files is given to the Billing Section. The original copy together with all other supporting documentation is retained for recording to the cash Receipts Journal and Bank Subsidiary Account Records. After recording the report are then Placed in the Collection Report File. The third copy will be retained by the Cashiers for permanent file.

**Revision:**

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-20	3
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**[H]-2 COLLECTION REGISTER:**

- (A) The Collection Register (BREB Form No. 13-A Exhibit V-I) is prepared in triplicate by the Cashiers to summarize the funds collected form Electricity Bills as per exhibit-V-I every day and will be attached along with collection report.
- (B) Billing section will prepare monthly summary report of the fund collected as electricity bills (BREB formno.13-D, Exhibit-V-IV)
- (C) The accounts section of finance department will maintain five subsidiary ledger (Net bill, vat, LPC, Installment of Meter, Others) and will reconcile each of the subsidiary ledger with the billing record monthly.

**[H]-3 Statement of Official Receipt, Consumer Deposit and Other Collection.**

The Statement of Official Receipt, Consumer Deposit and Other Collection included in the electricity bills (BREB Form No. 13-B Exhibit V-II) will be prepared in triplicate by the Cashiers every day to summarize the funds collected attached along with collection report.

**Revision:**

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-21	3
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#### [H]-4 Collection Register Control- Billing Assistant wise

The collection register control (Billing assistant wise) for electricity bill (BREB Form no-13-c, exhibit-V-III) will be prepared by the billing assistant every day and reconcile with the collection register as well as collection report.

#### H]-5 Collection Register Control-Date Wise

The collection register control (Date wise) for electricity bill (BREB Form no-13-D, exhibit-V-IV) will be prepared in triplicate by the Billing Supervisor monthly. First copy of collection Register control (date wise) are given to the accounts section of finance department for reconciliation, second copy to the cashier and third copy retained by him/her.

#### Revision:

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-22	3
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Asst. Secy. (Board), BREB.





## Collection Register

Instruction for completing BREB Form No.13-A Exhibit No. V-I

1. Enter Serial number
2. Enter book number.
3. Enter account number.
4. Enter bill month.
5. Enter bill year.
6. Enter tariff.
7. Enter due date.
8. Enter net bill amount.
9. Enter vat amount .
10. Enter LPC amount.
11. Enter Meter Rent amount.
12. Enter others bill amount included in electricity bill .
13. Enter total taka.
14. Bill to bill verification followed by signing Accountant (Revenue) will be done. In absence of Accountant (Revenue) the same will be done by the Assistant Plant Accountant. In absence of Assistant Plant Accountant it will be sign and verified by the Billing Supervisor.
15. Enter remarks (if required).
16. Prepare by the Cashier/ Assistant Cashier.
17. Verified by the Accountant (Revenue)/ Billing Supervisor / Assistant Plant Accountant.
18. Approved by the Deputy General Manager, AGM-Finance/Finance-Revenue & Officer in charge in case of Zonal office, head office and Sub-Zonal Office respectively.

### Revision:

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-24	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

  
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Statement of Official Receipt, Consumer Deposit and Other Collection.

Instruction for completing BREB Form No.13-B Exhibit No.V-II  
Enter Serial number

1. Enter serial number.
2. Enter official receipt serially.
3. Enter Total amount collected against official receipt.
4. Enter Total collection according to available account number (If required PBS may insert new column or change account number) .
5. If the collection entry is not covered in the available accounts number then it will shown other account number.
6. Enter collected amount.
7. Enter consumer deposit number by serially.
8. Enter collected amount.
9. Enter others collection from electricity bill in BREB Form No.13-A, exhibit- V-I, column-12.
10. Prepare by the Cashier / Assistant Cashier.
11. Verified by the Accountant (Revenue) / Billing Supervisor / Assistant Plant Accountant.
12. Approved by the Deputy General Manager/AGM-Finance/ Finance-Revenue/Officer in charge in case of Zonal office head office and Sub-Zonal office respectively.

### Revision:

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-25	3
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(Kamrul Ahsan Mollik)  
Asst. Secy. (Board), BREB





## Collection Register Control- Billing Assistant wise.

Instruction for completing BREB Form No.13-C Exhibit No.V-III

1. Enter Serial Number.
2. Enter Date.
3. Enter Book No.
4. Enter amount of net bill.
5. Enter Vat amount.
6. Enter LPC.
7. Enter amount collected as installment of Meter.
8. Enter others collected amount.
9. Enter total collected amount.
10. Remarks if any.
11. Enter sub-total by billing assistant wise.
12. Enter grand total.
13. Prepared by Billing Assistant.
14. Verified and approved by Billing Supervisor.

### Revision:

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-3-27	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

.....PBS-1/2/3

**Collection Register Control- Date Wise**

Name of month:.....

SL No	Date	Net	Vat	LPC	IM	Others	Total (Tk)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand Total (10)								

(10)  
Prepared by:(12)  
Approved by:

1. Finance Head Office      2. Cashier.      3. Billing Supervisor


**Revision:**

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-28	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

  
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Asst. Secy. (Board), BREB.



## Collection Register Control-Date Wise

Instruction for completing BREB Form No.13-D Exhibit No.V-IV

1. Enter serial number.
2. Enter Date serially.
3. Enter collected amount of net bill.
4. Enter collected Vat amount.
5. Enter collected amount of LPC.
6. Enter collected amount of Installation of Meter.
7. Enter collected others amount.
8. Enter collected total amount.
9. Remarks if any.
10. Enter total amount.
11. Prepared by Billing Supervisor.
12. Approved by the Deputy General Manager/ AGM- Finance /Finance-Revenue/ Officer in charge in case of Zonal office, head office and Sub-Zonal Office respectively.


### Revision:

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03/87	BREB	BREB Board	PBS-AP-3-29	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

[I] MEMBERSHIP FEES COLLECTION REPORT:

1. The Membership Collection Report (BREB Form No. 14, Exhibit-VI) is prepared in duplicate by the person (s) assigned to collect fees. The Membership Form Number, Name of Member and Amount Collected will be listed for each person.
2. The Report will be totaled and together with the cash Collected given to the Cashier. The collected cash will be deposited to the cashier at least once a week. The Cashier Will give the original official Receipt for the total cash received. This total will be posted to the Collection Report. The membership fees Collection Report with the duplicate copy of the official Receipt will be attached to the Collection Report. Original official Receipt is given to person collecting.
3. The duplicate copy of the membership collection Report together with the copies of the membership forms will be given to the AGM-Member Service.


Revision:

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-30	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





**MEMBERSHIP FEES COLLECTION REPORT**

Instruction for completing BREB Form No. 14 (Exhibit No. VI)

1. Enter the Membership Form Number.
2. Enter the full name from whom the fee was Collected.
3. Enter the amount of the fee Collected.
4. Add the total of all fees Collected, enter total here.
5. Enter date the fees were collected.
6. Cashier Records official Receipt No.
7. Must be signed by person Collecting fees.


**Revision:**

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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03/87	BREB	BREB Board	PBS-AP-3-32	3
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

## [J] Bank Deposits

1. The Cashier will prepare the deposit slip (s) for the collections each day. Each deposit will be listed separate on the Collection Report.
2. The deposit will include the beginning cash on hand (Ending Cash Balance from previous day) plus all collections received for the current day until the time the deposit slip is prepared.
3. The Cashier will fill up all the information on the deposit slip(s) except what the bank fills up, the completed slip(s) along with the funds will be submitted to the bank for deposit by the person other than cashier designated by General Manager/ Deputy General Manager/ Officer in charge in Sub-Zonal Office. The bank will complete the slip(s) and secure the required signatures. The bank will retain their copy and stamp "Received" on the PBS copy. The stamped copy will be attached to the Collection Report.
4. The deposit slips are prepared by the banks for bank Collections.


### Revision:

PBS INSTRUCTION 200-06(PBS Accounts Procedure Manual)				
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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

## K. CASH RECEIPTS JOURNAL:

1. The Cash Receipts Journal (BREB Form No. 08 and 08-A Exhibit VII and VIII) will be used by the Finance Department to record the data from the Collection Reports. Recording of the Collection Reports will be done as they are received from the Cashiers and Assistant Cashiers.
2. The Form provides for the recording of the deposits to the various General Ledger Fund accounts (Debit) and the various revenue (Income) accounts (Credit). At the end of the month the columns of the Cash Receipts Journal are totalled and posted directly to the General Ledger and Subsidiary Ledgers.

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**CASH RECEIPTS JOURNAL**

MONTH OF .....

(C) Cash receipts credited to:									
Consumer Accts Rac 142	Other Accts Rac 143	Membership 200.20	Consumer Deposits 225.10	Government Duty 241.10	Merchandise and jobbing 415	Late payment charges 460	Misc. Serv. Revenue 461	Sundry	
								Account no.	Amount
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
Total (D)		(1)	(1)	(1)	(1)	(1)	(1)		(1)

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## CASH RECEIPTS JOURNAL:

Instruction for completing BREB Forms No. 08 and 08-A  
(Exhibit VII and VIII)

1. Enter date from Collection Report.
2. Name of Person who prepared Collection Report, if bank Collection, note.

### Section [A] Total Cash

1. Enter total from the Collection Report - Section [B] "Collection for" [2].
2. Enter total from the Collection Report - Section [C] "Bank Deposits" [1].
3. Enter total from the Collection Report - Section [D] "Reconciliation" [4].

### Section [B] Cash Receipts Deposited to

1. Enter totals for each fund from the Collection Report Section [C] "Bank Deposits" [1].

### Section [C] Cash Receipts Credited to

1. Enter the amount of each Category from the Collection Report - Section [B] "Collection for" [1].

### Section [D] Totals

1. At the end of the month the Journal is totaled - footed and eros footed, after balancing posted to the General Ledger.
2. Tick mark indicates posted to the General Ledger.

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**[L] MAINTENACNCE OF BANK ACCOUNT RECORDS:**

Individual record shall be maintained for each bank account (i. e. each Current Account, each short Term Deposit, each Savings Account, each Fixed Deposit, etc.). The individual account records will serve as Subsidiary Ledgers of General Ledgers fund accounts. BREB Form No. 296- A Ledger Sheet - may be used for this purpose.

Each Bank Account Subsidiary ledger sheet shall carry pertinent information as per attached format (Exhibit IX) .It is worth mentioning that bank will collect the vat and will deposit to the Bangladesh Government treasury as well as.PBS will maintain a record and reconcile every month.

The following Procedures will provide for Current, accurate record keeping and simplicity in reconcilment of bank account balances.

- I. All deposits and other Credits to bank accounts are processed thru Collection Reports.
- II. Deposit Receipts are recorded in the Bank Account Subsidiary Ledgers at the time the Collection Report is recorded in the Cash Receipts Journal.
- III. Bank deposits which are for funds that are transfers from one Bank to another Within the same fund Account are effected by Bank Advice letter. These transactions are recorded as withdrawals and simultaneous Deposits .

A. Copies of Bank Advice letters are included in the collection Report.

1. Official Receipts are prepared for amounts transferred by Bank Advice letter

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2. Bank Advice letters serve as Deposit Receipts.
  3. Recording in the Collection Reports is the same as for cash receipts.
    - a. Collection By - Bank Advice
    - b. Collection For - Bank Transfer
    - c. Bank Deposit - Required Data
  4. Deposits are recorded in Bank Account Subsidiary Ledgers as in II above.
- B. Copies of Bank Advice letters serve as supporting documentation for Disbursement Vouchers, to record cash withdrawals.
1. Disbursement Vouchers are prepared when transfers are recorded in Collection Reports.
  2. Withdrawals are recorded in Bank Account Subsidiary Ledgers at the time Vouchers are prepared.
- IV. Bank deposits which are for funds that are transfers from one fund account to another may be affected by either Check or Bank Advice letter.

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A. For transfers by Check:

1. Disbursement Vouchers and Checks are prepared for funds to be transferred.

a. Withdrawals, for amounts of Disbursement Vouchers, are recorded in Bank Account Subsidiary Ledgers as per III - B - 2 above.

b. Official Receipts and Deposit Receipts are prepared for checks. The are included Collection Reports.

c. Deposits are recorded in Bank Account Subsidiary Ledgers as II above.

B. For transfers by Bank Advice letter:

1. Disbursement Vouchers are prepared and withdrawals are recorded as per III - B above.

2. Collection Reports are prepared and deposits are recorded as per III - A above.

V. Interest earnings received from banks shall be processed thru Collection Reports in accordance with this procedure.

VI. Bank charges shall be processed thru Disbursement Vouchers in accordance with procedure.

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## LEDGER SHEET - (296-A)

Instruction for completing Form No. 296-A (Exhibit No. IX)

1. Enter Name of Bank.
2. Enter the Name of Account (Replacement Reserve Fund, Contributory provident Fund, etc.)
3. Enter the subsidiary Ledger Account Number (A/C 131.10, A/C126.10, A/C128.10, etc.)
4. Enter Type of Account (Savings, FOR, etc.)
5. Enter Bank Account Number
6. Enter Interest Rate of Account
7. Date of Maturity of Deposit
8. Enter Date from Collection Report
9. Enter Deposit, Bank Advice, Credit Advice, Cheque Number and date, if not current
10. Enter Reference Posting
11. Enter Deposit (Debit) Other than VAT.
12. Enter VAT (Debit)
13. Enter Withdrawal (Credit) Other than VAT.
14. Enter Withdrawal VAT.
15. Enter Extended Balance
16. Enter Exhibited Balance VAT.


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[M] RECORDING OF INTEREST EARNINGS ON BANK ACCOUNTS:

Interest earnings on bank accounts shall be recorded on Calendar quarters.

For accounts on which banks disburse interest at the end of each quarter the interest at the end of each quarter, the interest shall be recorded as disbursed by the bank. Interest disbursements may be either by payment or by credit to the bank account. Accounting for interest earnings disbursed by the bank is:

DEBIT - Appropriate Fund Account  
CREDIT - Interest Income/Interest Income  
-Appropriate Fund Account.

For accounts on which quarterly interest is not disbursed, interest earnings shall be accrued. Bank Account Subsidiary Ledgers carry sufficient information to enable calculation of accrued interest. Accounting for accrued interest is:

DEBIT - Interest Receivable  
CREDIT - Interest Income/Interest Income  
-Appropriate Fund Account.

The amount of interest accrued on each bank account shall be recorded in the Bank Account Subsidiary Ledgers as memo entries, to provide details and enable Verification of interest receivable. Disbursement of interest earnings, by the banks to the PBS shall be processed thru Collection Reports. Official Receipts shall be prepared for interest payments received from the bank (either by check or credit notice). For receipts by check. Deposit Receipts shall be prepared. For receipts by credit Notice, the Credit Notice will serve as the Deposit Receipt.

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[N] RECONCILIATION OF BANK ACCOUNTS:

1. The Reconciliation of Bank Account (BREB Form No. 285 Exhibit No. X) will be used to reconcile all bank accounts of the PBS. All bank statements must be reconciled with the General Ledger Funds and Control Accounts at the end of following month, and with the cheque book balances.
2. All adjustments must be checked with prior month's reconciliation to see if they have been included in the bank corrections and adjustments to the General Ledger.
3. Any charges (debits) by the bank for which cannot be accounted for must be reviewed with the concerned bank for immediate correction.

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Reconciliation of Bank account	Name of Bank Account:	
	Bank Account Number:	
	Date:	Period covered:
Balance per bank, end of the period	Tk.....	
Add: Deposits in transit:	.....	
Total	Tk.....	
Other debits on depositor's record without corresponding credits on bank records:	.....	
(2).....	.....	
Total	Tk.....	
Less: Outstanding Cheques:		
(3).....		
(4).....		
Other credits on depositor's record without corresponding credits on bank records:	.....	
(3).....		
(5).....		
Corrected balance, end of the period	Tk.....	
(1) Balance per bank, end of the period	Tk.....	
Add: Credits on bank records without corresponding debits on depositor's records:	.....	
(2).....	.....	
Total	Tk.....	
Less: Credits on bank records without corresponding Credits on depositor's records :	.....	
(3).....		
(5).....		
Corrected balance end of the period	Tk.....	
Prepared by:	Verified by:	Approved by:
Asst. Acctt.	Accountant	AGM-Finance/Finance-Accounts

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## RECONCILIATION OF BANK ACCOUNT

Instruction for completing BREB Form No. 285 (Exhibit No. X)

1. The top half of the form is used for the Bank Statement and the Bottom Half is used for General Ledger or Subsidiary Ledger.
2. Compare credits (deposits) on the bank statement as show on the cash Receipts Journal. Take into consideration deposits in transit at the end of preceding month and current month.
3. Compare paid cheques/Bank Advice with debits shown on the statement. Check off (/) debits that are in Disbursement Voucher Journal; any additional debits (Bank service charges) should be recorded in the Disbursement Voucher Journal.
4. Compare Cheques with the Disbursement Voucher Journal to see that the amount of cheque agrees with the amount in the Register. Check off (I) all checks and Bank advice paid. Those not checked off represent outstanding checks. List such cheques on the reconciliation by date, number and amount.
5. Be sure that all items have been accounted for before making any adjustments to the General Ledger Accounts. The Bank Statement and General Ledger balance must be the same after reconciliation.
6. Signature of Prepare.
7. Name and Bank Account Number.
8. Enter date.
9. Verified by the Accountant
10. Approved by the AGM (Finance/ Finance -Accounts)

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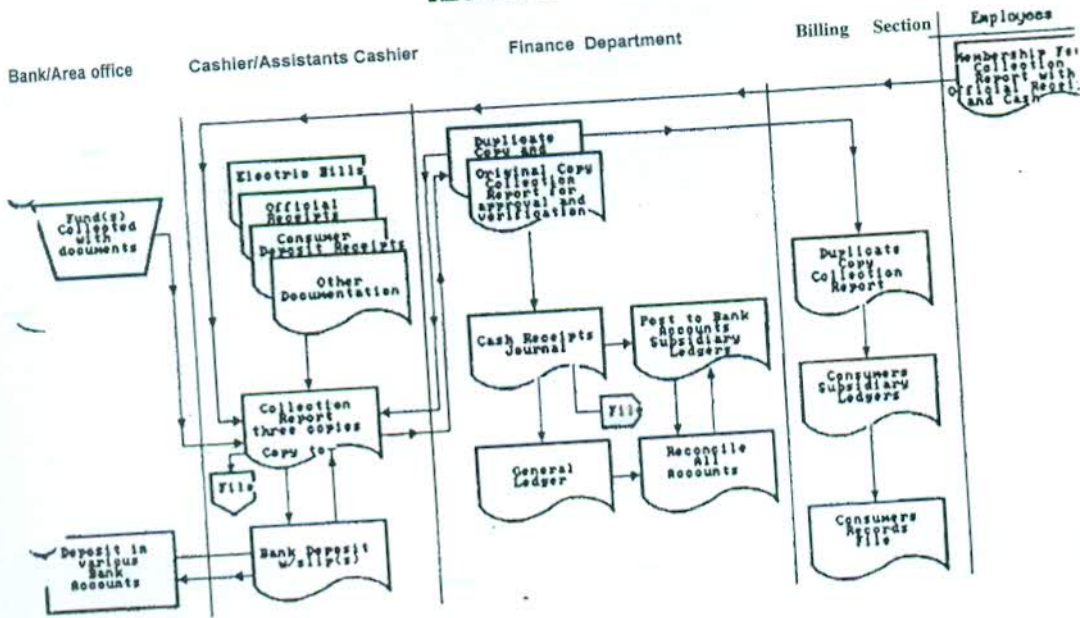
  
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RECEIPTS FLOW-CHART



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