

SECTION - II

PART - II

ACCOUNTS RECEIVABLE


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SECTION - II

ELECTRIC ENERGY SALES - CONSUMER ACCOUNTING
AND
ACCOUNTS RECEIVABLE

PART - II

ACCOUNTS RECEIVABLE

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SECTION - II

ELECTRIC ENERGY SALES - CONSUMER ACCOUNTING

AND

ACCOUNTS RECEIVABLE PART II

ACCOUNTS RECEIVABLE

A. Purpose

To establish procedures to record the billing of services other than Electric Service provided to the consumers and employees. It is also to prepare and maintain the Accounts Receivable Ledgers.

B. General

1. The Accounts Receivable system must provide the necessary procedures to enable the PBS to bill and receive payment for service provided. This type of Accounts Receivable procedure is for other services rendered and on open account.
2. An individual Accounts Receivable Ledger Sheet will be prepared and maintained for the General Ledger Account Number 143-"Other Accounts Receivable". This account may be sub-divided into sub-accounts as per the approved Chart of Accounts. BREB Form No.226 (Exhibit No.I) will be used for this purpose.

C. Recording of Charges

All charges shall be recorded as transaction take place. The source documentation for these charges will usually be Disbursement Vouchers, Material Charges or Invoices.


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ACCOUNTS RECEIVABLE LEDGER
(1)

----- PBS

Name ----- (2)

Address ----- (2)

General Ledger Sub-Account No----- (3)

Date d/m/y (4)	Reference (5)	Description (6)	Debit		Credit		Balance	
			(7)	(7)	(7)	(7)	(8)	(8)

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ACCOUNTS RECEIVABLE LEDGER

Instructions for completing BREB Form No. 226 (Exhibit I)

1. Record the Name of the Palli Bidyut Samity
2. Record the full Name and Address of the Debtor for whom the Ledger is established for.
3. Record the General Ledger Sub-Account Number.
4. Record the date the entry is being made.
5. Record from source document.
6. Record the description of the transaction.
7. Record the Debit/Credit amount.
8. Record the balance.

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Asst. Secy (Board), BREB

D. **Recording Receipts and Adjustments:**

All Credits will be recorded at the time payment is realized. The source documentation for payments will be either the Collection Report, Adjustment Bill or a Journal Voucher.

E. **Use of Invoice**

1. BREB Form No. 220, Exhibit II shall be prepared in triplicate to inform debtors of specific charges due and payable. The forms shall be in a book type with the third copy retained by the PBS for control of forms and office record.
2. The Original copy will be delivered to the debtor. The duplicate copy will be attached to the Journal Vouchers.

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INVOICE			
	(1)	PBS	
	(1)	BANGLADESH	
Name	(6)	Date	
		Invoice No	
		(3)	
Address:			Account No.
			(4)
			Work Order No.
			(5)
Invoice for Services Rendered			Amount
Description			
(7)			
			(8)
Remarks:			
Prepared by: _____			(9)
Approved by: _____			(10)
AGM -Finance/Finance-Accounts			

Distribution: 1. Debtor 2. Journal Voucher 3. Office Copy

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INVOICE


Instructions for completing BREB Form No. 220 (Exhibit II)

1. Record the Name and Location of the Palli Bidyut Samity
2. Record the date of preparation.
3. This form is to be pre-numbered.
4. Record the assigned Account Number.
5. Record the Work Order Number, if applicable.
6. Record the full Name and Address of the person being Invoiced.
7. List a brief description of the service being Invoiced.
8. Record the total amount of the Invoice.
9. Must be signed by the person preparing the Invoice.
10. Must be approved by the AGM-Finance/Finance-Accounts.

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Asst. Secy. (B.)

F. Preparation of Journal Voucher

A Journal Voucher, BREB Form No. 28 (Exhibit III shall be prepared to record all charges (by invoice) not recorded from Disbursement Vouchers.

H. Reconciliation

The Other Accounts Receivable Subsidiary Ledgers must be reconciled with the General Ledger Account Number-143 at the end of each month.

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JOURNAL VOUCHER						Date Prepared		
General Ledger Account Number	Subsidiary Ledger Account Number		General Ledger		Subsidiary Ledger			
			Debit	Credit	Debit	Credit		
(3)	(4)	(10)	(5)	(5)	(10)	(5)	(5)	

Explanation (6)

Prepared by	Date	Approved by	Date	Prepared by and Date	Journal Voucher No
(7)		(8)		Gen, Ledger (9)	(2)
Accountant,	AGM, Finance/	Finance Accts	Accountant	Sub, Ledger (9)	Month year

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JOURNAL VOUCHER

Instruction for completing BREB Form No. 28 (Exhibit III)

1. Enter date prepared
2. Enter Journal Voucher Number
3. Enter General Ledger Account Number
4. Enter Subsidiary Ledger Account Number
5. Enter Debit or Credit on both General Ledger and Subsidiary Ledger columns if necessary.
6. List a complete and detailed explanation as to why the Journal Voucher was prepared and where the supporting documents can be located.
7. Accountant signs here when prepared
8. AGM-Finance/Finance-Accounts signature for approval
9. Accountant signs when posted to the Ledger(s)
10. Tick mark indicates the entry is posted to the Ledger(s)

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