

**BANGLADESH RURAL ELECTRIFICATION BOARD  
DHAKA, BANGLADESH.**

**PBS INSTRUCTION 200-13**

**SUBJECT: IMPREST (PETTY CASH) FUND FOR PBSs.**

**I. PURPOSE:**

This instruction sets forth policy and guidelines with respect to the establishment and use of the Imprest (Petty Cash) Fund by PBSs.

**II. POLICY:**

Imprest fund for PBS, initially is to be approved by the PBS Board. Establishment, use, control, reporting and accounting of PBS Imprest Funds shall conform with the following guidelines:

- A. Imprest fund authorized for the PBS, shall be the following:
1. One fund for the PBS Headquarter. The maximum amount of such fund shall be Tk 60,000.00 (Sixty thousand).
  2. One fund for each Zonal Office. The maximum amount of such fund shall be Tk 30,000.00 (Thirty thousand).
  3. One fund for each Sub-Zonal Office Tk 15,000.00 (Fifteen thousand).
- B. The cashier or assistant cashier shall be designated as custodian of each imprest fund in PBS Headquarter, Zonal office and Sub-Zonal Office.

**Revision:**

PBS INSTRUCTION 200-13				
Original Date	Reviewed by	Approved by	Page	Revision No.
08-02-1979	BREB	BREB Board	1	4
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				

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C. The imprest fund(s) may be used for the following purposes:

1. Urgent purchases of materials and office supplies;
2. Employees' urgent TA/DA bills up to Tk 1,500.00;
3. Advances for TA/DA within the Samity area;
4. Daily labor payment;
5. Board of directors' TA/DA only for attending board meetings;
6. Emergency repairs and maintenance expenses;
7. Actual expenses for Board of Directors' entertainment per Instruction 300-28;
8. Revenue stamps and postage;
9. Emergency computer accessories.

The involvement of such expenditures except Entertainment expenses of Board of Directors (as per C7) will not exceed Tk 3,000 (Three thousand) per expenditure in case of imprest fund maintained at the PBS Headquarters, Tk 2,000 (Two thousand) at Zonal office and TK 1,500 (One thousand five hundred) for Sub-Zonal Office. Emergency purchases/such expenditures will have to be supported by the cash memo or cash receipt; additional quotations will not be required.

D. All disbursements from the fund must be supported by the petty cash voucher (BREB Form 61, Attachment-1) together with all supporting documents approved by the General Manager and Deputy General Manager and AGM (Sub-Zonal office in-charge) in respect of fund held by PBS headquarter, Zonal office and Sub-Zonal Office respectively.

**Revision:**

PBS INSTRUCTION 200-13				
Original Date	Reviewed by	Approved by	Page	Revision No.
08-02-1979	BREB	BREB Board	2	4
Revisions : 31/10/1996, 24/12/2013, 19/02/2020				

  
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- E. All petty cash vouchers should be:
1. Each office will maintain serial number fiscal year-wise.
  2. Signed by payee with Seal containing his/her name and designation.
  3. Executed in ink with amounts in words and figures.
  4. Vouchers and supporting documents to be stamped by "PAID" seal to prevent subsequent use.
- F. Cashing of personal checks and temporary Borrowing (IOUs) from the fund is prohibited.
- G. The General Manager/Deputy General Manager/AGM(Sub-Zonal office-in-charge) shall ensure that the fund custodian has proper facilities for safeguarding the fund.
- H. A separate bank account is to be maintained for imprest fund in the name and style of the "General Manager / Deputy General Manager /AGM (Sub-Zonal office in-charge) /.....PBS".
- Once in a month or when more than 75% of the fund is exhausted, the custodian of each office shall submit request for fund replenishment to the General Manager / Deputy General Manager / AGM (Sub-Zonal Office in -charge) of the PBS along with "Imprest Fund Report" (BREB Form 62, Attachment-2).
- The General Manager will approve the fund report for HQ. Deputy General Manager for Zonal office and AGM (in-charge) for Sub-Zonal Office will send the request to the General Manager with a forwarding.

At the end of financial year (ie; (30June) replenishment have to be made.

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PBS INSTRUCTION 200-13				
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- I. After approval of the Senior General Manager/ General Manager, the fund will be replenished as per the following manners:

Issue one account payee cheque from PBS operating account in the name of the Senior General Manager/ General Manager/Deputy General Manager /AGM(Sub-Zonal Office in-charge).

Deposit the cheque in the bank account maintained in the name and style "Senior General Manager/General Manager/ Deputy General Manager /AGM(Sub-Zonal Office in-charge) ,.....PBS".

Issue bearer cheque for the amount as required to the custodian of each office (PBS head-quarter, Zonal Office and Sub-Zonal Office) drawn on the Imprest account maintained in the name of the "Senior General Manager/ General Manager/Deputy General Manager/AGM (Sub-Zonal Office in-charge)"

**Attachment-1** BREB Form 61 (Sample)

**Attachment-2** BREB Form 62 (Sample)

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BREB Form No- 61

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PBS

## PETTY CASH VOUCHER

Voucher No

Date-----

Payee----- Department

It is requested that I be reimbursed for the following expenditure (s) of cash for the purpose (s) stated below. I certify that the expenditure(s) was/ were required for PBS official use.

Explanation of expenditure (s)	Chargeable Account No.	Amount

Amount in word -----

Total reimbursement requested for Tk.....

Payment requested by: Verified By: Payment approved by:

.....  
(Payee)

.....  
Cashier/  
Asst. Cashier

.....  
GM/DGM/AGM

Distribution: 1. Finance for voucher  
2. Fund custodian

  
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..... PBS

## IMPREST FUND REPORT

Total Fund ..... Location..... Date of count .....

FUND POSITION			TRANSACTION SUMMARY				
Currency		Taka	Voucher No.	Date	Payee	Account No.	Amount
Denomination	Nos.						
Note :	1000.00						
	500.00						
	100.00						
	50.00						
	20.00						
	10.00						
	5.00						
	2.00						
Coin :	5.00						
	2.00						
	1.00						
Total							
Bank							
Vouchers							
Advances							
Total Fund							
Difference ( If any )			Total				
Difference ( If any ) Explain :							
Signature of Fund Custodian		Verified by Accountant (Revenue)/ Assistant Plant Accountant			Signature of GM/ DGM/AGM(in-charge) of Sub-Zonal office		

- Distribution : 1 . Finance for voucher  
2 . Fund Custodian

  
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