

BANGLADESH RURAL ELECTRIFICATION BOARD

**BREB INSTRUCTION 500-17
PBS INSTRUCTION 300-53**

**PRINCIPLE OF INVENTORY IN BREB
CENTRAL WAREHOUSE, BREB PROJECT STORES
AND PBS STORES**

**BANGLADESH RURAL ELECTRIFICATION BOARD
BREB INSTRUCTION 500-17/ PBS INSTRUCTION 300-53**

Approval Date: 28/05/1986

Revision Date : 19/02/2020

**SUBJECT : PRINCIPLE OF INVENTORY IN BREB CENTRAL WAREHOUSES,
BREB PROJECT STORES AND PBS STORES**

I. PURPOSE

This principle is formulated to establish the procedure of Physical Inventory methods and to establish the guidelines of activities before and after the physical inventory is over.

II. POLICY

1. Period of Inventory

(A) 100% Inventory will be done on the basis of actual count of the materials once in a year in all the Central Warehouses, Transit Store (if any), Project Stores & PBS Stores except Central Warehouse, Khulna. In normal cases, Physical Inventory will be taken on the basis of stock as of 31st July.

(B) Inventory in Khulna Warehouse will be conducted from 1st of July through 30th of June, all through the 12(Twelve) months of the year. Inventory will be taken item-wise. Inventory will be taken for a lot of at least 50% items accomplishable in the last 5 consecutive days of every six (06) months, list of which will be fixed by Deputy Director of Khulna Warehouse from time to time. Under no circumstances will be

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elapsing period between cyclic inventories of a single item be less than 6(six) months or more than 1(one) year. In this manner, accuracy of all items will have to be ensured once in a year through physical Inventory.

(C) While Performing Inventory of Central Warehouses, Inventory of respective Transit Stores under the Central Warehouses simultaneously will have to be performed.

2. Constituting Inventory Committee

(A) Respective Zonal Superintending Engineer will constitute a Common Inventory Committee by 15th of July in each year for both Project Stores and PBS Stores. There will be simultaneous inventory of each item of Project Stores and PBS Stores side by side. PBSs where project store does not exist, similar committee will also be constituted for conducting physical inventory of the PBS Store alone. Inventory Committee will comprise of the 5(five) following members:

(i)	One DGM from nearer PBS	-	Convener
(ii)	One Assistant Engineer, BREB	-	Member
(iii)	One AGM of PBS (O&M/E&C)	-	Member
(iv)	One Sub-Assistant Engineer, BREB	-	Member
(v)	Concerned Store Keeper	-	Member

Note : In absence of the Sub-Assistant Engineer, the Inspector of BREB shall be a member (Nominated by concerned Executive Engineer, BREB).

(B) In case of a large store and if found necessary, the Convener of the Committee with the approval of the Zonal SE may co-opt additional required number of member(s) so that 100% counting of materials be effected.

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(C) Director (CS&M) will constitute Inventory Committees for all Central and also transit store under central warehouses (if any).

(a) **Committee for Khulna Warehouse:**

For Khulna Warehouse, 03 (Three) separate committee will be constituted every year for specified items. The said Committees will simultaneously perform inventory for respective selected items time to time. Each Committee will consist of 4(four) following members:

(i)	One Assistant Director/Assistant Secretary/Assistant Engineer/ Assistant Program/ Assistant GIS Specialist from Head Office to be nominated by Secretary, BREB.	Senior most will be the convener and other one will be member.
(ii)	One Assistant Director/ Assistant Engineer from Khulna Warehouse or System Operation (Central Workshop), Khulna	
(iii)	One Store Keeper	Member
(iv)	One Assistant Store Keeper	Member

(b) **Committees for Dhaka and Chattogram Warehouses:**

Once a year (as of 31st July). The Inventory Committee will consist of the following:

(i)	One Assistant Director/Assistant Secretary/Assistant Engineer/ Assistant Program/ Assistant GIS Specialist from Head Office to be nominated by Secretary, BREB.	Senior most will be the convener and other one will be member.
(ii)	One Assistant Director/Assistant Engineer from CS&M Directorate	
(iii)	One Store Keeper	Member
(iv)	One Assistant Store Keeper	Member

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3. PREPARATIONS:

The Store-in-charge Coordinator / Store keeper of the concerned store to be undertaken for inventory will fill in the columns A, B, C, E & G of BREB Form No. 500-17-01/ 300-53-01 and submit it in duplicate to the Convener of Inventory Committee well ahead of the date of commencement of the inventory. The Store Coordinator / Store keeper will submit to the committee (i) receiving report file, (ii) supplementary file of receiving report, (iii) Issue voucher file, (iv) supplementary file of issue voucher, (v) return ticket file, and (vi) supplementary file of return ticket (six transection files) of Store-tickets, all unutilized Store-tickets and all ledgers. He/ She will so arrange all items that the inventory committee can easily count them.

4. FUNCTIONS OF THE INVENTORY COMMITTEE:

(A) In case of Project / PBS stores, the Inventory Committee will engage such number of personnel as may be required to accomplish counting of materials with a maximum of 4 (four) days. Under special circumstances, counting being not possible within the specified time, the period may be extended to a maximum of 3 (three) days, (that is total time will be seven days) on approval of concerned Zonal Superintending Engineer for the stores other than central warehouses.

(B) The Convener along with the members of the Inventory Committee must ensure the proper and 100% counting of materials, without which or any non-conformance to the quantity of materials of the store(s) the responsibility shall lie on the Inventory Committee.

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(C) In case of Central Warehouse, this period may be fixed at a maximum of 10 (ten) days on approval of Director (CS&M).

(D) The Inventory Committee will fill out in column-D of **BREB Form No. 500-17-01/300-53-01** with the quantity of material as revealed in counting on the day of counting, and then it will fill in the column-F and column-H, The inventory Committee will examine the quantity presented by the Store Coordinator / Store-Keeper in column-E and column-C by 100 percent and in case the committee deems fit to specially consider something in filling the column-D, column-E, column-F, column-G and column-H or in any other matter or in case, the committee intends to draw attention to any matter it shall put remark-code in column-IC and put the remarks in **BREB Form No. 500-17-03/300-53-03** according to the order of remark-code. Member of the Inventory Committee shall sign on each of the statistical sheets and at the end of remark-sheet. The inventory committee shall examine whether Store vouchers (store tickets) are being properly posted on sample basis and shall put clear remarks in the remark-sheet as to whether Store vouchers (store tickets) are being properly filled out and indexed.

(E) For project store, Inventory Committee will submit the Inventory Statistical Sheets and Remark-sheets to the Executive Engineer through a written forwarding letter, with copies of the forwarding letter only being endorsed to concerned Zonal Superintending Engineer. The Executive Engineer on the basis of data provided in the Inventory Statistical Sheet & latest price-list published by Directorate of Accounts will fill in **BREB Form No. 500-17-02/ 300-53-02** only for items found

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Short/excess and after having put remark-code in Executive Engineer's column for short/ excess will describe reasons for short/excess in remark-sheet of **BREB Form No. 500-17-03/ 300-53-03** in the order of remark-code. Reasons thus given will be considered as statements of the Executive Engineer. Executive Engineer will put down his/ her own remarks in the remark-sheet after considering the explanation provided by the Store-keeper or Officer-in-charge of the Store.

(F) For Central Warehouse, Inventory Committee will submit the Inventory Statistical Sheets and Remark-sheets to the Deputy Director/ Executive Engineer through a written forwarding letter, with copies of the forwarding letter only being endorsed to Director, CS&M. The Deputy Director/ Executive Engineer on the basis of data provided in the Inventory Statistical Sheet & latest price-list published by Directorate of Accounts will fill in **BREB Form No. 500-17-02/ 300-53-02**, only for items found Short/ excess and after having put remark-code in Deputy Director/Assistant Director/Executive Engineer's Column for short/excess will describe reasons for short/excess in remark-sheet of **BREB Form No. 500-17-03/ 300-53-03** in the order of remark-code. Reasons thus given will be considered as statements of the Deputy Director/ Executive Engineer. Deputy Director/ Executive Engineer will put down his/ her own remarks in the remark-sheet after considering the explanation provided by the Store-keeper or Officer-in-charge of the Store.

(G) For PBS stores, Inventory Committee will submit the Inventory Statistical Sheets and Remark-sheets to the Senior General Manager/ General Manager through a written forwarding letter, with copies of the forwarding letter only being

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endorsed to concerned Zonal Superintending Engineer and Director, PBS Monitoring & Management Operation. The Senior General Manager/General Manager on the basis of data provided in the Inventory Statistical Sheet & latest price-list published by Directorate of Accounts will fill in **BREB Form No. 500-53-02/ 300-53-02**, only for items found short/ excess and after having put remark-code in Senior General Manager/ General Manager's column for short/ excess will describe reasons for short/excess in remark-sheet of **BREB Form No. 500-53-03/ 300-53-03** in the order of remark-code. Reasons thus given will be considered as statements of the Senior General Manager/ General Manager. Senior General Manager/ General Manager will put down his/ her own remarks in the remark-sheet after considering the explanation provided by the Store-Coordinator/ Store keeper or Officer-in-charge of the Store.

5. APPROVAL PROCEDURE OF INVENTORY REPORTS

A. For Project stores:

- (1) Executive Engineer will submit, Inventory Statistical Sheet (BREB Form No. 500-17-01/ 300-53-01) and data regarding financial effect of the discrepancy (BREB Form No. 500-17-02/ 300-53-02) along with the Remark-sheet (BREB Form No. 500-17-03/ 300-53-03) to Zonal superintending Engineer.
- (2) On receipt of this report, the Superintending Engineering will review the both statistical sheet and data sheet, and put down his/her own statement in the Remark-sheet, after putting remark-code of BREB Form No. 500-17-03/ 300-53-03 if he/she intends either to add some more comments to that of Executive Engineer or to differ

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with him/ her. If not satisfied with the inventory report, the Superintending Engineer may order for re-inventory of that store.

- (3) On review the Superintending Engineer will take further decision in regard to Write-off/Adjustment of the financial effects in respect of short/excess.
- (4) The amount of short or excess of materials found in the store shall be calculated and recorded separately in the inventory reports. The approving authority shall consider the higher value between the said short or excess of materials. The approving authority shall approve the inventory reports for adjustment of the financial effects in one financial year in respect of short or excess.
- (5) The approving authority (on the basis of short or excess which is higher) shall be as follows:

Concerned Zonal Superintending Engineer, BREB	Up to Tk.25,000.00
Chief Engineer (Project), BREB	Above Tk. 25,000 .00 Up to TK.50,000.00
Member (D&O), BREB	Above Tk. 50,000.00 Up to 1,00,000.00
Chairman, BREB	Above Tk. 1,00,000.00 Up to 2,00,000.00
BREB Board	Above TK. 2,00,000.00

- (6) In all cases of adjustment amount against short or excess are found more than Tk. 20,000.00 (Twenty Thousand), action should be taken against person responsible for short or excess through departmental enquiry.

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After approval of Inventory reports the Concerned Superintending Engineer shall arrange for adjustment of short/ excess materials within 1 (one) month from the date of getting approval of Inventory reports.

(7) Any write-off proposal on the basis of Inventory reports shall be approved by the BREB Board.

(8) All write-off/ adjustment must be completed within 3(three) months from the date of commencement of taking inventory.

B. For PBS Stores:

(1) On receipt of inventory reports of PBS Stores, the Senior General Manager/ General Manager will review and endorse the inventory reports to the Directorate of PBS Monitoring & Management Operation (concerned zone) along with his/ her comments through proposal of the PBS Board of Directors. Director, PBS Monitoring & Management Operation (concerned zone) Directorate will review it and obtain approval from BREB as per financial delegation. But if he/ she is not satisfied with the inventory report, he/ she may request concerned Zonal Superintending Engineer for re-inventory.

(2) On approval from BREB, Directorate of PBS Monitoring & Management Operation (concerned zone) will send it to PBS for PBS Board proposal for Writing-off/ adjustments of materials short/excess.

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- (3) Directorate of PBS Monitoring & Management Operation (concerned zone) will prepare and put forward the recommendations for administrative procedure against persons responsible for short/excess found in the inventory.
- (4) The amount of short or excess of materials found in the store shall be calculated and recorded separately in the inventory reports. The approving authority shall consider the higher value between the said short or excess of materials. The approving authority shall approve the inventory reports for adjustment of the financial effects in one financial year in respect of short or excess.
- (5) The approving authority (on the basis short or excess which is higher) shall be as follows:

Director, PBS Monitoring & Management Operations (concerned zone), BREB	Up to Tk.25,000.00
Executive Director, BREB	Above Tk. 25,000.00 Up to TK.50,000.00
Member (PBS Management), BREB	Above Tk. 50,000.00 Up to 1,00,000.00
Chairman, BREB	Above Tk. 1,00,000.00 Up to 2,00,000.00
BREB Board	Above TK. 2,00,000.00

- (6) In all cases of adjustment amount against short or excess are found more than Tk.20,000.00 (Twenty Thousand), action should be taken against person responsible for short or excess through departmental enquiry
- (7) After approval of Inventory Reports, the Senior General Manager/ General Manager shall place the proposals for adjustment of short or excess material

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before the PBS Board within 01(one) month from the date of getting approval of Inventory Reports.

- (8) Any write-off proposal on the basis of Inventory reports shall be approved by the BREB Board as per the PBS Board proposal which shall be put forward through the Directorate of PBS Monitoring & Management Operation (Concerned Zone).
- (9) All write-off/adjustment must be completed within 3 (three) months from the date of commencement of taking inventory.

C. For Central warehouses:

- (1) Deputy Director/ Executive Engineer will submit to Director (CS&M), Inventory Statistical Sheet (Table-1) and data regarding financial effect of the discrepancy (BREB Form No. 500-17-02/ 300-53-02) along with the Remark-sheet (BREB Form No. 500-17-03/ 300-53-03).
- (2) On receipt of this report, the Director (CS&M) will review the both statistical sheet and data sheet, and put down his/her own statement in the Remark-sheet after putting remark-code of BREB Form No. 500-17-03/ 300-53-03 if he/she intends either to add some more comments to that of Deputy Director/ Executive Engineer or to differ with him/her. If not satisfied with the inventory report, the Director (CS&M) may order for re-inventory of that store.
- (3) On review of the inventory reports of Central Warehouse, the Director (CS&M) will put forward the above inventory reports to Chief Engineer (P&O) for perusal and

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making decision in regard to Write-off/Adjustment of the financial effects in respect of short/excess.

- (4) The amount of short or excess of materials found in the store shall be calculated and recorded separately in the inventory reports. The approving authority shall consider the higher value between the said short or excess of materials. The approving authority shall approve the inventory reports for adjustment of the financial effects in one financial year in respect of short or excess.
- (5) The approving authority (on the basis of short or excess which is higher) shall be as follows:

Director (CS&M), BREB	Up to Tk.25,000.00
Chief Engineer (P&O), BREB	Above Tk. 25,000.00 Up to TK.50,000.00
Member (P&D), BREB	Above Tk. 50,000.00 Up to 1,00,000.00
Chairman, RREB	Above Tk. 1,00,000.00 Up to 2,00,000.00
BREB Board	Above TK. 2,00,000.00

- (6) In all cases of write-off/adjustment amount against short/excess are found more than Tk. 20,000.00 (Twenty Thousand) action should be taken against person responsible for short/ excess through departmental enquiry. All write-off/ adjustment must be completed within 3 (three) months from the date of commencement of taking inventory.
- (7) Any write-off proposal on the basis of Inventory reports shall be approved by the BREB Board.

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- (8) After approval of Inventory Reports, the Director (CS&M) shall arrange for adjustment of short/ excess materials within 01(one) month from the date of getting approval of Inventory Reports.

6. ADJUSTMENT

Executive Engineers /Senior General Managers/ General Mangers and Deputy Director/Assistant Director/will observe that:

- (1) On submission of Inventory Reports by the Inventory Committee, and on obtaining approval the same by competent authority the materials found excess or short shall be immediately put in the respective Store Ledger both physical and electronic (computer software);
- (2) On approval of the proposals for writing off and adjustment by the authorities, issue vouchers / receiving reports are prepared for materials approved for adjustment by concerned stores, and that all these store tickets are posted at specified places in the ledger. This procedure must be completed within one month of approval of proposal/report for adjustment by the authorities.

7. Inventory File

Every store will open one inventory file every year. This file will be initiated with the order of constitution of inventory committee under the title "Central Warehouse /Project /PBS store yearly Physical Inventory File 20----- 20----- Financial Year". Inventory sheets and all necessary documents/ papers relating to excess/short found in the

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inventory and adjustment thereof will be preserved only in this file. In case of excessive number of inventory sheets, these may be bound separately and preserved out of the file in safety. There will be indication of second file at the end of first file and similarly there will be indication of first file at the starting of second file and same thing repetition for 2nd, 3rd, 4th ---- ---- file (if needed). This file will have to be compulsorily placed before the internal audit team during Yearly Internal Audit of Central /Warehouse/ Project/PBS store.

8. Presentation of Inventory Report of Central Warehouse Khulna for approval

Deputy Director (CS&M) will observe the functions and responsibilities in case of Central Warehouses. For Central Warehouse Khulna, cyclic Inventory reports/adjustment proposals will be placed before the approving authority twice in a year i.e. latest by September for reports of inventory of items accomplished up to June, and latest by March for reports of inventory of items accomplished up to December.

9. Filing Procedure of Store Tickets

The following 6(six) files will be maintained for store materials transaction documents in each warehouse and store of BREB and PBS.

1. Issue Voucher File

Issue vouchers to be filed in this file against the materials issued from the respective store. Issue vouchers will be filed chronologically in order of serials printed on the issue vouchers. No other procedure should be followed in this respect, e.g. in order of dates or any other convention. Care should be taken in order to avoid filing in this file any other issue vouchers prepared by other stores. No other papers, documents or tickets, e.g. requisition slip, allocation letter, etc. but only the issue vouchers of the respective

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warehouse/store will be filed. Invalid issue vouchers, if any, should also be kept in this file in continuity, with stamping "INVALID" on it. Index should be shown in the inside cover page.

2. Receiving Voucher (Report) File

Receiving vouchers to be filed in this file against the materials received at the respective store. Receiving vouchers will be filed chronologically in order of serials printed on the issue vouchers. No other procedure should be followed in this respect, e.g. in order of dates or any other convention. Care should be taken in order to avoid filing in this file any other issue vouchers prepared by other stores. No other papers, documents or tickets, e.g. requisition slip, allocation letter, etc. but only the issue vouchers of the respective warehouse/store will be filed. Invalid issue vouchers, if any, should also be kept in this file in continuity, with stamping "INVALID" on it. Index should be shown in the inside cover page.

3. Return Voucher (Ticket) File

Return vouchers to be filed in this file against the materials issued in the past or removed materials from takeover line or removed materials from existing line but returned at the respective store. Return vouchers will be filed chronologically in order of serials printed on the issue vouchers. No other procedure should be followed in this respect, e.g. in order of dates or any other convention. Care should be taken in order to avoid filing in this file any other issue vouchers prepared by other stores. No other papers, documents or tickets, e.g. requisition slip, allocation letter, etc. but only the return vouchers of the respective warehouse/store will be filed. Invalid return vouchers, if any, should also be kept in this file in continuity, with stamping "INVALID" on it. Index should be shown in the inside cover page.

4. (a) Three more supplementary files, will be maintained against the three above mentioned original store voucher files (one for each). The supplementary file against the File of Issue Voucher will contain the respective requisition slip/allocation letters and related documents, or any others against which

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material(s) is (are) issued. Every document of this file will bear the cross reference of Issue Vouchers prepared. This file will be called “**Supplementary File of Issue Voucher File**”

- (b) The supplementary file to be called “Papers relating to pertaining RR file” against the supporting document of Original Receiving Voucher (Report) File will contain the Issue Vouchers of the Issuing warehouse, delivery challan /Invoice in case of new procurement and related documents. All these documents will bear the cross reference of receiving reports prepared under. This file will be called “**Supplementary File of Receiving Voucher File**”.
- (c) Third supplementary file will be maintained against the supporting documents of return voucher. This file will be called “**Supplementary File of Return Voucher File**”.

All these six (6) files with a number will be opened and closed financial year wise.

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