

Bangladesh Rural Electrification Board

Dhaka, Bangladesh

BREB Instruction 600-5

Subject: BREB ANNUAL BUDGET

I. Purpose:

To establish and set forth BREB Policy guidelines with respect to the preparation and use of the Annual Revenue and Capital budget of BREB.

II. Objectives:

The preparation and use of annual budget is essential for financial management and control. In addition to providing a guide for expenditures of funds, it provides the basis for comparing performance with the objectives of the organization. The budget should be prepared on a functional, departmentalized basis for each office/directorate that will contain guidelines for each organizational unit to follow in fulfilling its responsibilities. The budget should be realistic and each organizational unit should operate within its respective plan and activities. The budget should provide the standards whereby those who are responsible for the BREB program may analyze performance and accomplishments. It also provides information to the Government concerning BREB's plans of operation. After the budget is approved by the BREB Board first and subsequently by the government, the respective head of the offices within the limit of their respective approved budget, can proceed with their functions as authorized and assigned by BREB.

Revision:

BREB INSTRUCTION 600-05 (BREB Annual Budget)				
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10-01-1979	BREB	BREB	1	1
Revisions: 19-02-2020				

  
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Asst. Secy. (Board), BREB.

### III. Responsibilities:

The Director, Finance shall be the budget coordinator and have overall responsibility for the preparation of the consolidated BREB budget. He shall provide standards guidelines to the various organizational units and shall be responsible for consolidating the individual components/requisitions into the overall BREB Budget.

### IV. Procedures:

- A. The Director of Finance will request all Department Heads to send requisition/proposal for Head/Item-wise revised budget of the current fiscal year and proposed budget of the next fiscal year.
- B. All department Heads are responsible for preparation of the budget estimates for their respective offices. Budget estimation will be prepared on the basis of the followings:
- i. Last fiscal year's actual expenditure;
  - ii. Current fiscal year's first 5/6 months' (July to November/December) actual expenditures and probable/ likely expenditures of the remaining months. Such budget estimation will be Head/Item-wise.
  - iii. The other factors that may affect the budget for the year
- C. After receiving the budget proposal from the department Heads, the Director of Finance will consolidate and complete the budget.

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- D. The Chairman will approve the proposed budget. Then it will be placed for approval of the BREB Board.
- E. The Director of Finance will prepare/complete the Budget input as per the prescribed SABRE Form and submit it to the Monitoring Cell of the Ministry of Finance for necessary approval.
- F. After having approval (Budget Out-put), the Director of Finance will distribute/allocate the Head/Item-wise budget among the offices and it will be maintained quarterly.
- G. The Director of Finance will be responsible for the periodic, preferably half-yearly review of the budget towards achievement of efficient utilization of the budgeted funds for achieving the stated objectives and goals of the BREB.
- H. After reviewing the budget, the Director of Finance may render a consolidated comprehensive report in this regard for submission to the higher management/the Board.

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