

BREB INSTRUCTION 600-9

ACCOUNTING PROCEDURES MANUAL



BANGLADESH RURAL ELECTRIFICATION BOARD

PEOPLE'S REPUBLIC OF BANGLADESH

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



BANGLADESH RURAL ELECTRIFICATION BOARD

## Accounting Procedures Manual

### BREB INSTRUCTION 600-9

**Subject: Accounting Procedures Manual.**

This BREB Accounting Procedure Manual has been set forth together in one volume with the procedures for handling accounting transactions and use of the various accounting forms associated with BREB Accounting.

The Finance Department, specially Accounts Directorate is responsible for the financial accounting administration of BREB. In order that this responsibility may be discharged, the Finance Department is authorized to prescribe various procedures and the use of special forms by BREB personnel to ensure the reporting of required information and the accounting for BREB funds and materials. As the need arises this manual may be revised to accommodate changes in the accounting requirements.

All concerned BREB personnel are required to follow the procedures as outlined in this manual. The Finance Department will provide special instructions and advice on the use of this manual to BREB personnel as the specific need arises.

#### **Revision:**

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	Pre-fix-1	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huj)  
onsultant: TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## TABLE OF CONTENTS

### Organization and Distribution of Manual Maintenance of Manual

Section I	-	Payroll Procedures
Section II	-	Billing & Accounts Receivable
Section III	-	Cash Receipts
Section IV	-	Accounts Payable
Section V	-	Cash Disbursements
Section VI	-	Work Order Numbering
Section VII	-	Journal Vouchers

### Revision:


BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	Pre-fix-2	1
Revisions : 19/02/2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haq)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant TAPP BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB

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



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## ORGANIZATION & DISTRIBUTION OF MANUALS

This manual is divided into 7 (seven) sections. The total of the 7 (seven) sections constitutes a complete Accounting Procedures Manual for the Bangladesh Rural Electrification Board. Each section is a separate procedure for specific activities. The Director, Accounts will be in-charge of changes distribution, control and routing of all Accounting Procedures Manuals for the BREB. Complete copies of the Accounting Procedures Manual should be distributed to each REB Department, Directorate, Branch and Section.

The specific procedures to be used in each of the functional areas are established in the subsequent sections of this Manual. These sections will guide how to perform the duties assigned. Procedures are specific how-to-do designed to ensure that a form or a procedure is followed exactly every time.

## MAINTENANCE OF THE ACCOUNTING PROCEDURES MANUAL

The Director, Accounts will maintain a file of holders of the Accounting Procedures Manual to ensure that all holders of the manuals have received copies of changes. Upon termination of employment the manuals should be turned in to the Director of Accounts for re-issue to replacements. The Accounting Procedures Manuals are not confidential and the practices and procedures are open and available for review at any time, however, total manuals should be controlled to ensure that manuals do not leave the BREB and necessitate the cost of replacing the manuals.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	Pre-fix-3	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Sections and pages of the Manual are available from the Director of Accounts.

The Member, Finance has the approval authority for changes to this Manual. The master copy of the Accounting Procedures Manual will be under the control of the Director of Accounts.

The draft of the change will be submitted to the Member, Finance either verbally or written, he will review the suggested change and if acceptable will prepare the final draft of the change and the change notice. He will then ensure that the copies are made and distributed to the holders of the manuals. Users of the manual will be notified of changes on the attached form called the "Accounting Procedures Manual change notice". A serial file beginning with 1 will be maintained and controlled by the Director of Accounts.

In the change file, the Director of Accounts will keep copy of old page and the new page so that there will be a complete history of the manual. Annually the Director of Accounts will circulate a complete index of the manual for using directorates to check that they have the latest copies of the manual.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	Pre-fix-4	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## RURAL ELECTRIFICATION BOARD

Serial No .....\_

Date:.....

To : All Holders of Accounting Procedures Manuals.

From : Director of Accounts.

The attached pages are to be inserted in the Accounting Procedures Manuals lying with you. The old pages should be removed and preserved separately.

OLD PAGE			NEW PAGE		
<u>Section</u>	<u>Page</u>	<u>Revision</u>	<u>Section</u>	<u>Page</u>	<u>Revision</u>

Approved by:  
Member (Finance), BREB

.....  
Director of Accounts  
BREB

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	Pre-fix-5	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant, TAPP, BREB

(Md. Mozammel Haque)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ৯৭৭০০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## PAYROLL PROCEDURES

### SECTION-I

#### Contents

	<u>Page</u>
A. Purpose	2
B. General	2
C. Request/Authorization for Leave	2
D. Individual Leave Record	3
E. Daily Time & Attendance Register	3
F. Extra Time Authorization	3
G. Employee Monthly Time Summary	4
H. Check Payroll Register	09
I. Schedule of Base Pay & Allowances	10
Examples	11-20

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-1	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## PAYROLL PROCEDURES

### A. PURPOSE

The payroll procedures are designed to provide all the data necessary to compute payrolls, record historical data regarding employees' pay & allowances and to record accounting data in the general ledger, and budget records.

### B. GENERAL

To accumulate the necessary data for computing payroll and recording the results requires the use of the followings:

Request/Authorization for Leave  
Individual Leave Record  
Daily Time & Attendance Register  
Extra Time Authorization  
Employee Monthly Time Summary  
Check Payroll Register  
Schedule of Base Pay & Allowances

### C. THE REQUEST/ AUTHORIZATION FOR LEAVE

The Request/ Authorization for Leave of the employees supports the time on leave.

See the Application Form for Casual and Earned leave (Example- 1 & 1-1).

Casual Leave of the employees will be approved by the Head of the office and its record will be maintained there.

Earned leave of the employees will be approved by the Director, Personnel, BREB and office order regarding this will be issued by him.

### Revision:


BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-2	1
Revisions : 19/02/2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP, BREB


  
(Md. Duhidul Islam)  
Consultant TAPP, BREB

  
(Md. Mdzammel Haq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

### D. INDIVIDUAL LEAVE RECORD

This is used to record the date of absence and the information that is recorded is taken from the Daily Time and Attendance Report and the Request/Authorization for Leave Forms. The data recorded will be used to compute the sick, casual and earned leave to control the payment for this leave. The data recorded will also be used for statistical reports as required.

Individual Earned Leave record will be maintained by the Personnel Directorate of BREB.

### E. DAILY TIME AND ATTENDANCE REGISTER:

The Daily Time and Attendance Report/Register will be maintained for each employee by the respective Offices.

### F. EXTRA TIME AUTHORIZATION:

Extra Time Authorization supports to record Extra time work (overtime). See Example-II.

The data on extra time works will be used in Pay Roll. Line item-7 and Line item-24 of Employee Monthly Time Summary Form are reserved for recording extra time (hours) and payable amount against extra time.

Payroll Section will calculate the hourly rate and mention payable amount for extra working hours.

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-3	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant TAPP, BREB

(Md. Mozammel Huq)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

### G. EMPLOYEE MONTHLY TIME SUMMARY

a. The Employee Monthly Time Summary has been designed to calculate the monthly Pay and Allowance on one single form. See Example-III. The overtime (Extra time work) of the employee on a monthly basis will also be included here.

On the back page of the Monthly Time Summary, there are Instructions for the employee, his /her Supervising Officers and the Payroll Section to complete the line items outlined in the Monthly Time Summary.

b. All of the information of this form is posted from the Daily Time and Attendance Register maintained by the respective Offices. Line (5) through (8) of the form provides for recording days worked during the entire month. If more than one account is charged during the period, the total pay and allowances for that period should be prorated to each account based on the number of days. The distribution made on each Employee Monthly Time Summary is to be posted once monthly.


#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-4	1
Revisions: 19/02/2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozamme Haq)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant TAPP BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত নিকাত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

- C. The lower left section of the form Line items (14) through (54) are provided to show the detail for all items of pay and allowances and all deductions from pay and allowances. Line Items (55) through (58) requires signatures of the Supervising Officer, Employee, Payroll Accountant, and Assistant Director (Payroll), Line item (59) specifies the name of the bank and employees' Bank Account where pay will be credited. Line item (59) reflects the mode of payment. Below Line item (60, there is a space for appending Revenue Stamp for Taka 10 (Ten) by the employee.
- d. Two principal purposes are accomplished by using the Employee Monthly Time Summary:

(i) Distribution to accounts:

- (1) The time of each employee is accumulated for a complete accounting period (one month)
- (2) One average daily rate for the month is calculated for each employee.

**Revision:**

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-5	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque) (Debasish Chakraborty)  
Consultant TAPP BREB PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ৯৭৭০০



## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

(3) The application of the average daily rate to the day worked by accounting classification is provided for on a monthly basis.

(ii) Calculation of amounts paid to employees:

(1) Regular days and extra time hours are determined at the end of each month.

(2) Total days in a pay period are converted into Taka based on regular day rates.

(3) Amounts determined above are added to arrive at base pay and extra time earnings, if any, for the pay period.

(iii) The fact that the payroll period and accounting period generally do not end on the same day; it does not distort the operating results for a given month or period.

(iv) The use of a payroll clearing account is eliminated by making only one distribution to accounts in each month.

See Example-III (Employee Monthly Time Summary)

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-6	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

### Instructions for preparation of Employee Monthly Time Summary

1. This Form will be originated by the Payroll Section.

Step 1: The employee will write his/her name and position/post in line item-I.

Step 2: The forms are then delivered to the employees' Supervising Officer for next course of action. The Supervising officer will complete lines 5,6,7,8 & 11. In Line (5) 6, 7 & 8, he will enter the account and budget number, if not already entered by Payroll Section; also enter under date: tick "" for days worked; enter "A" for days of approved absence; enter "Ø" for days not entitled to pay; enter actual hours worked for extra time (overtime) day in line item 7. In 56 he will obtain the employee's signature and in 55 he will sign with date. The forms are then sent to the Assistant Director(Payroll Section) at BREB Headquarter.

Below Line item 60 the provided space requires the employee to paste a Taka 10.00 (Taka Ten) Revenue Stamp before sending to the Payroll Section for payment.

THIS SUMMARY MUST BE SUBMITTED NOT LATER THAN 18<sup>TH</sup>, IF NOT RECEIVED BY THE 18<sup>TH</sup>, PAYMENT WILL BE MADE IN THE FOLLOWING MONTH.

Step 3: When the Payroll Section receives the completed forms, the forms will be audited to check the errors and omissions; when the audit is complete, lines 14 thru 32, and 33 thru 54 are to be completed and the payroll be calculated.

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-7	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Step-4

- a) Pay roll section will maintain a software program. By activating the software, office-wise Pay Slips of the employees will be generated. Sample of Pay Slip is annexed in Example-IV.

Assembling the data of the Pay Slips, Payroll Section will prepare the Check Payroll Register (Example-V).

- b) Then the Payroll Section will prepare the Bank Advice Statement for making Payment to the employees, mentioning employee's ID No, Name, Designation, Bank Account No. and net amount payable. See Example- VI.
- c) Then the prepared Bank Advice will be sent to Disbursement Section for arranging payment from the designated Bank Account.

Step 5: The entries from this form are then utilized in preparation of the Monthly Payroll Summary for all employees. The completed forms will be filed with the Payroll Section.

2. Payroll period will include from 16<sup>th</sup> of prior month to 15<sup>th</sup> of current month.

Payment of Pay & Allowances will be made on the last working day of the current month.

3. Whenever the entries to an account become so numerous as to make burdensome the listing of the account number in the "Miscellaneous" column, a special column should be assigned to the account.
4. This summary will be prepared and bound so that it becomes a permanent record, general ledger postings will be made direct from a journal voucher prepared from the summary.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-8	1
Revisions : 19/02/2020				

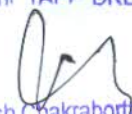
  
(Md. Mozibur Rahman)  
Consultant TAPP, BREB


  
(Md. Duhidul Islam)  
Consultant TAPP, BREB

  
(Md. Mozammel Huq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP, BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## H. CHECK PAYROLL REGISTER

1. The Check Payroll Register will be utilized to summarize, the actual cash disbursement of payroll and it will also serve as a check register and serve as a basis for journal entries setting up liabilities for payroll deductions.
2. The Check Payroll Register is prepared from the approved employee monthly time summary. All the data for pay and allowances and deductions are listed on Post No. sequence. This register will include all employees even though their net earnings are being deposited to a bank, paid in cash or individual check drawn to their favor.
3. Those employees not receiving a payroll check or cash payment will be provided with evidence that their net earnings have been deposited in their bank account. The checks that require receipting will be listed on the Check Payroll Receipt Register.
4. The Check Payroll Register will be used in the preparation of a Journal Voucher to be used to post to the General Ledger. This register will be used in the reconciliation of paid checks to the Payroll Bank Account at the end of each month. See example of the register V.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-09	1
Revisions : 19/02/2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## I. SCHEDULE OF BASE PAY AND ALLOWANCES

1. A separate report, Schedule of Base Pay and Allowances will be prepared for management information only and will be recorded in other journals or ledgers. This will be maintained on a calendar year basis posted from the Employee Monthly Time Summary; this will be used to report statistical data when required by the individual, management or government.

All employees will be listed on this report/schedule.

2. This schedule is prepared from the Employee Monthly Time Summary and lists only the base salary and wages with a detail of the allowances given to each employee. This schedule is not posted to the general ledger but may be used to provide management with detailed summaries of allowance categories.

### House Building Loan Form:

See Example VII. This Form will be used for recording the transactions against House Building Loan.

### Service Benefits

Service benefits payable to the working employees including the employees on retirement will be dealt by the Benefit Section of Accounts Directorate. Necessary records will be maintained in the Benefit Section.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-10	1
Revisions : 19/02/2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mazammel Haq)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP, BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



## Example-I

পরিদপ্তর  
বাংলাদেশ গণমাধ্যম বিদ্যুতায়ন বোর্ড  
সদর দপ্তর ভবন, নিকুল-২  
খিলক্ষেত, ঢাকা-১২২৯।

ভার্সন-১  
অনুমোদিত : ০৪-০৭-১৩ খ্রিঃ

বিষয় :- নৈমিত্তিক ছুটির জন্য আবেদন।

আবেদনকারীর নাম ও পদবী : .....  
ছুটির কারণ : .....  
প্রাপ্য ছুটি : .....  
প্রার্থীত ছুটির সময় : ..... হইতে ..... পর্যন্ত  
মোট ছুটি : .....  
ছুটিকালীন সময়ে যোগাযোগের ঠিকানা : .....

আবেদনকারীর স্বাক্ষর

নিয়ন্ত্রণাধীন কর্মকর্তার সুপারিশ : .....

অনুমোদনকারী কর্মকর্তার মন্তব্য :  
ছুটি মঞ্জুর করা হইল/ হইল না।

অনুমোদনকারী কর্মকর্তার স্বাক্ষর

দৃষ্টব্য :

- ১। নৈমিত্তিক ছুটি ২০ (বিশ) দিন।
- ২। কোন কর্মচারীকে একযোগে ১০ দিনের অধিক নৈমিত্তিক ছুটি প্রদান করা যাইবে না।
- ৩। সর্বোচ্চ ৩ দিনের নৈমিত্তিক ছুটি যে কোন শুক্রবার বা সাধারণ ছুটির পূর্বে বা পরে সংযুক্ত করার অনুমতি প্রদান করা যাইতে পারে। কিন্তু দুইটি ছুটির মধ্যবর্তী কোন কাজের দিনে এই ছুটি প্রদান করা যাইবে না। যে কোন একটি ছুটি উহার সহিত সংযুক্ত হইবে।

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-11	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

## Example-I-I

কগপ্র-০২৫-০২  
ভার্সন-০১

পরিদপ্তর  
..... ঢাকা।

### "অর্জিত ছুটির দরখাস্তের ফরম"

পরিচালক (কর্মচারী প্রশাসন),  
পল্লী বিদ্যুতায়ন বোর্ড,  
ঢাকা।

আবেদনকারীর নাম ও পদবী : .....

দপ্তর/পরিদপ্তরের নাম : .....

সর্বশেষ ভোগকৃত ছুটির সময় : .....

আবেদনকৃত ছুটির সময় : .....

কি কারণে ছুটির প্রয়োজন : .....

আবেদনকারীর স্বাক্ষর :  
তারিখ : .....

- ১। ছুটি প্রাপ্যতার প্রতিবেদন।
- (ক) পূর্ণ বেতনে : ..... দিন
- (খ) অর্ধ বেতনে : ..... দিন
- ২। নিয়ন্ত্রণকারী কর্মকর্তার বক্তব্য : .....
- .....
- .....

স্বাক্ষর : .....

তারিখ : .....

- ৩। ছুটি মঞ্জুরকারী কর্মকর্তার আদেশ : .....
- .....

স্বাক্ষর : .....

তারিখ : .....

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-12	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ansarul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং : ১০



## Example-II

**পবিস মানব সম্পদ পরিদপ্তর**  
**বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড, ঢাকা।**

গাড়ী চালকের নাম : মোঃ আব্দুল্লাহ আল মামুন

মাসিক বেতন : ১০,২৬০/-

গাড়ীর নম্বর : ঢাকা মেট্রো-ঘ-১৫-০৫৭২

মাসের নাম : নভেম্বর-ডিসেম্বর '২০১৮ ইং।

তারিখ	সকালের অতিরিক্ত সময়			বিকালের অতিরিক্ত সময়			মোট গুভার টাইম ওয়ার্ক (ঘণ্টা)	মন্তব্য
	হইতে a.m.	পর্যন্ত a.m.	মোট সময়	হইতে p.m.	পর্যন্ত p.m.	মোট সময়		
১৬/১১/২০১৮	৯:০০	-	-	-	০৩:০০	৬:০০	৬:০০	H.D.
১৭/১১/২০১৮	১০:০০	-	-	-	০৪:০০	৬:০০	৬:০০	H.D.
১৮/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
১৯/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
২০/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
২১/১১/২০১৮	-	-	-	৩:০০	১০:৩০	৭:৩০	৭:৩০	H.D.
২২/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
২৩/১১/২০১৮	-	-	-	২:০০	১০:৩০	৮:৩০	৮:৩০	H.D.
২৪/১১/২০১৮	-	-	-	৩:০০	১০:৩০	৭:৩০	৭:৩০	H.D.
২৫/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
২৬/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
২৭/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
২৮/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
২৯/১১/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০১/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০২/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০৩/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০৪/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০৫/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০৬/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০৭/১২/২০১৮	৬:০০	-	-	-	-	১৫:০০	১৫:০০	H.D.
০৮/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
০৯/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
১০/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
১১/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
১২/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	১০:৩০	৫:৩০	৮:৩০	
১৩/১২/২০১৮	৬:০০	৯:০০	৩:০০	৫:০০	০৭:০০	২:০০	৫:০০	
মোট ঘণ্টা =							২০৩ ঘণ্টা	
কথায় : দুইশত তিন ঘণ্টা।								

গাড়ীচালকের স্বাক্ষর

নিয়ন্ত্রণকারী কর্মকর্তার স্বাক্ষর

*(Handwritten signature)*  
১৭/১২/১৮  
(MD. YOUSUF)

মুহাম্মদ হাফিজুল রহমান  
পরিচ.  
পবিস মানব সম্পদ পরিদপ্তর

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-13	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD. TAPP BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭/০০



EMPLOYEE MONTHLY TIME SUMMARY

Sheet No. .... MONTH & YEAR

ITEMS BELOW TO BE COMPLETED (ONLY BY PAYROLL SECTION)

POST NO.	NAME	PRIOR MONTH	CURRENT MONTH							BASIC PAY							TOTAL	EXTRA TIME				
			1	2	3	4	5	6	7	8	9	10	11	12	13	14			15			
(1)																						
(2)																						
(3)																						
(4)																						
(5)																						
(6)																						
(7)																						
(8)																						

(09) ENTER "h" for days worked. "A" for days approved absence. "O" for days not entitled to pay; enter actual hours worked for extra time days.

(10) DATE JOINED: ..... DATE PROMOTED: .....

(11) PAYROLL PERIOD COVERED: FROM ..... TO ..... (DAY/MONTH)

(12) DATE OF NEXT INCREMENT: .....

(13) REMARKS

CALCULATION OF DAILY RATE (BASIC PAY/DAYS IN MONTH)

I certify that the named employee of BREB has worked the days as recorded above.

**PAYROLL DETAIL**

FOR PAYROLL SECTION USE ONLY

- (14) Basic pay ( Tk. .... )
- (15) Other pay ( Tk. .... )
- ALLOWANCES:
- (16) D. A (Adhoc Relief) = .....
- (17) House Rent = .....
- (18) Medical = .....
- (19) Festival Bonus = .....
- (20) Earn leave Encashment = .....
- (21) Entertainment = .....
- (22) Conveyance = .....
- (23) Washing = .....
- (24) Extra Time = .....
- (25) Other Allowance = .....
- (26) Honorarium = .....
- (27) Tiffin Allowance = .....
- (28) Rest & Recreation Allow. = .....
- (29) Education Assst. & Allow = .....
- (30) Electricity Allowance = .....
- (31) Nobovorsho Allowance = .....
- (32) Total Pay & Allowance = .....
- DEDUCTION
- (33) Adv. CPF-BREB = .....
- (34) Adv. CPF-BREB = .....
- (35) Adv. pay salary = .....
- (36) Adv. pay From Welfare Fund = .....
- (37) Adv. House Construction = .....
- (38) Adv. Motor Cycle/Bi-cycle = .....
- (39) Transport = .....
- (40) Cont. Provision Fund BREB = .....
- (41) Con. provision Fund PBS = .....
- (42) G.P-F-BREB = .....
- (43) Ben. Fund = .....
- (44) Group Insurance = .....
- (45) House rent, BREB = .....
- (46) Electricity Expenses = .....
- (47) Water = .....
- (48) Gas expenses = .....
- (49) Interest From House cons-Adv. = .....
- (50) Inter-From Motor Cycle/Bicycle = .....
- (51) Welfare Fund = .....
- (52) Miscellaneous = .....
- (53) Total deduction = .....
- (54) Net Amount payable = .....

Figure in words (.....)

SEE REVERSE SIDE FOR INSTRUCTIONS ON USE OF THIS FORM

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-14	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman) Consultant TAPP BREB

(Md. Ahsanul Haque) Consultant TAPP BREB

(Md. Duhidul Islam) Consultant TAPP BREB

(Debasish Chakraborty) PD, TAPP BREB

(Md. Mozammel Haq) Consultant, TAPP, BREB

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

(Md. Abdul Khaleque) Consultant, TAPP, BREB





## Example-III

### Instructions for Preparation of Employee Monthly Time Summary

- Step (1) This form will be originated by the Payroll Section in duplicate and Lines 1.2.5.11 time, 12 and 13 completed. Payroll period will include from 16th or prior month to 15th of current month.
- Step (2) The forms are then sent or delivered to the employees supervising officer for self and other working for him, normally the Chairman, Members, Secretary, Directors, Executive Engineer or senior Officer-at-project-locations. The supervising officer will complete lines 5, 6, 7, 8, 12 and 43 obtains the employees signature and requirements of lines 46 and 51 the forms are then returned to the assistant Director Accounts, Payroll Section at BREB Headquarters.
- Step (3) When the Payroll Section receives the completed forms they are audited for errors and commission: When the audit is complete line 14 thru 46 and 47 thru 51 are completed and the payroll calculated.
- Step (4) The entries from this form are then utilized in preparation of the Monthly payroll Summary for all employees. The original is filed with the Payroll Section and copy is returned to the employee.

#### To be completed by Payroll Section

- Line (1) Enter post No. Name, Position, Basic Pay (from previous month summary or other authorizing document) and month.
- Line (2) Enter the month for which work was performed (prior month on left 16-31, current month on right 1-15)
- Line (5) The account number and budget number usually assigned the employee will be entered.
- Line (10) Completed by payroll section when calculating Pay, hours.
- Line (11) Enter date joined, date promoted from prior months, summary or other authorizing document.
- Line (12) Enter from prior months summary the next day or the month for which Last payment was made.
- Line (14) Thru 46 is completed after hours and days worked are certified by supervising officer and Pay calculated using information from prior months summary or other authorizing documents.
- Line (49) Is signed and dated by the payroll accountant responsible for calculating the hours, rate and payroll detail.
- Line (50) Is signed and dated by the Assistant Director, Accounts, Payroll Section.
- Line (51) And (51) Are utilized by Payroll Section depending on the type of payment made.

#### To be completed by Employee

- Line (48) Requires the signature of the employee and date signed.
- Line (58) Requires the employee to paste a Taka 10.00 Revenue Stamp on provided before sending to the payroll Section for payment.

#### To be completed by supervising Officer

- Line (3) Indicate to the day of the month in which work was performed.
- Line (4) leave blank.
- Line (5) 6,7 & 8 enter the account and budget number if other than that already entered by Payroll Section also enter under date: tick "t/" for days worked, "A" for days of approved absence: enter for days not entitled to pay enter actual hours worked for extra time (overtime) column NO.7.
- Line (12) Enter last day and month employee worked for which pay is claimed.
- Line (47) Requires the supervising Officer's Signature and date.
- NOTE THIS SUMMARY MUST BE SUBMITTED NO LATER THAN 18TH, IF NOT RECEIVED BY THE 18TH PAYMENT WILL BE MADE IN THE FOLLOWING MONTH.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-14-1	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant, TAPP, BREB

(Md. Mozammel Haq)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

(Debashish Chakraborty)  
TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০/



**Bangladesh Rural Electrification Board, Dhaka.**  
**Pay Slip For the Month of December, 2018**

Employee ID : 0215-0423R Name: **Md.Abul Kalam Azad** Basic : 45,040.00  
Designation : Assistant Director Next Increment Due Date : 01-July-2019  
Directorate : Directorate Accounts-Internal

Salary Particulars	Receipts	Deduction
Basic Pay	45,040.00	
House Rent Allowance	22,520.00	
Medical Allowance	1,500.00	
Education Assistance Allowance	500.00	
Electricity Allowance	2,313.41	
Group Insurance		40.00
Welfare Fund		200.00
Benevolent Fund		50.00
House Building Loan		14,001.00
Transport (Regular)		71.00
GPF for REB		11,260.00
Income Tax		901.00
<b>Total :</b>	<b>71,873.41</b>	<b>26,523.00</b>
<b>Net Payable : 45,350.41</b>	<b>(Forty-Five Thousand Three Hundred Fifty And Forty-One Paise Only)</b>	

Payroll Duration : 01/Dec/2018 to 31/Dec/2018 Attendance Duration : 16-Nov-2018 to 15-Dec-2018

Advance	Principal Amount Balance	Interest Amount Balance
House Building Loan taken on 07-May-2015	314656.00	94529.75
House Building Loan taken on 15-May-2013	438648.00	231768.81
House Building Loan taken on 23-Jun-2011	273307.00	301411.15
	<b>1,026,611.00</b>	<b>627,709.71</b>

Accountant ( Payroll ) :  
Date: January 15, 2019

Assistant Director ( Payroll ) :  
Date: January 15, 2019

**Notes :** If there is any Error on your statement, please contact Payroll Section of BREB within 15 (fifteen) days upon receipt of this statement.

**Revision:**

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-15	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozamme Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



**Bangladesh Rural Electrification Board, Dhaka.**  
Check Payroll Register For the Month of December-2018

Page 1 of 1

Member Finance

EMP ID	Name	Designation	01 Basic Pay	02 House Rent Allowance	03 Medical Allowance	04 Conveyance	05 Washing	09 Timm	29 Overtime	39 Charge Allowance	74 Education Assistance Allowance	75 Electricity Allowance
0020-0826R	Md. Mozammel Haque(Z)	Peon	15960.00	9576.00	1500.00	300.00	100.00	200.00	1050.00			2313.41
0020-1846R	Hiron Gazi	Driver	13120.00	7872.00	1500.00	300.00	100.00	200.00	13120.01		500.00	2313.41
0020-2077R	Md. Shah Alam	Deputy Director(C.C)	29510.00	16230.50	1500.00					1500.00		2313.41
0020-2193R	Lutfun Nahar	Computer Typist-cum-Offic	12490.00	7494.00	1500.00	300.00		200.00				2313.41
0020-2322H	Md. Joyntal Abedin	Member Finance	66120.00	33060.00	1500.00						1000.00	2313.41
<b>Grand Total</b>			<b>137200.00</b>	<b>74232.50</b>	<b>7500.00</b>	<b>900.00</b>	<b>200.00</b>	<b>600.00</b>	<b>14170.01</b>	<b>1500.00</b>	<b>1500.00</b>	<b>11567.05</b>

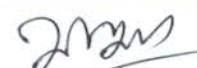
Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-16	1
Revisions : 19/02/2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haque)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant TAPP BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

## Bangladesh Rural Electrification Board, Dhaka.

Check Payroll Register For the Month of December-2018

Member Finance

	A	D					
EMP ID			Name	Designation			
0020-0826R	30999.41	4000.00	Md. Mozammel Haque(2)	Peon			
0020-1846R	39025.42		Hiron Gazi	Driver			
0020-2077R	51053.91		Md. Shah Alam	Deputy Director(C)			
0020-2193R	24297.41		Lutfun Nahar	Computer Typist-cum-Offic			
0020-2322H	128993.41		Md. Joyal Abedin	Member Finance			
<b>Grand Total</b>	<b>274369.56</b>	<b>4000.00</b>					
					89 Car Allowance	25000.00	25000.00
					06 Group Insurance	40.00	40.00
					08 Welfare Fund	500.00	500.00
					11 Benevolent Fund	200.00	200.00
					15 House Building Loan	12327.00	12327.00
					40 Advance GPF	4000.00	4000.00
					42 GPF for REB	12027.00	12027.00
					43 GPF(Deputed) GOB	15000.00	15000.00
					44 Benevolent Fund (Dep.) GOB	50.00	50.00

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-17	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haque)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Bangladesh Rural Electrification Board, Dhaka.

Check Payroll Register For the Month of December-2018

Member Finance

EMP ID	Name	Designation	45 Group Insurance(Dep.)	84 Income Tax	93 Car Advance Instalment (GOB)	Total	Net Pay
0020-0826R	Md. Mozammel Haque(Z)	Peon				10146.00	20853.41
0020-1846R	Hiron Gazi	Driver				11357.00	27668.42
0020-2077R	Md. Shah Alam	Deputy Director(C.C)		417.00		6609.00	44444.91
0020-2193R	Lutfun Nahar	Computer Typist-cum-Offic				1399.00	22898.41
0020-2322H	Md. Joyal Abedin	Member Finance	40.00	2915.00	20835.00	38840.00	90153.41
<b>Grand Total</b>			40.00	3332.00	20835.00	68351.00	206018.56

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-18	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP, BREB

(Md. Dunidul Islam)  
Consultant, TAPP, BREB

(Md. Mozammel Haque)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Abul Haque)  
Consultant TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

## Example-VI



### Bangladesh Rural Electrification Board, Dhaka.

Bank Advice For The Month Of January-2019

Janata Bank Ltd. REB Branch

SL No	Employee No.	Name:	Designation	Account No.	Net Amount
1	0213-2455	Justis Sarkar	Assistant Accountant	00000	21,763.41
2	5460-0972	Md. Idris Ali Miah	Executive Engineer	0100013444832	30,760.41
3	8010-1219	Md. Jahorul Islam	Driver	0100013445804	27,312.91
4	7250-1621	Anwar Hossain	Accountant .	0100013446771	11,190.50
5	0274-0784	Md. Sakwat Ullah (PRL)	Peon	0100013452291	22,658.41
6	0240-1667	Md. Rezaur Rahman	Accountant	0100013453190	18,711.41
7	0240-0949	Md. Abul Kalam Azad	Director	0100013453416	63,086.41
8	0311-0335	Md. Safzal Haque (PRL)	Deputy Director	0100013454129	51,707.41
9	5470-1444	Md. Abdul Hannan	Executive Engineer	0100013454692	38,528.41
10	8030-1677	Md. Shahinur Rahman Mollah	Deputy Director	0100013455842	51,169.41
11	5130-1068	Md. Abul Hossain	Driver	0100013455893	18,370.91
12	8020-1670	Ashish Kumar Deb	Accountant .	0100013456423	24,603.41
13	5650-1747	Md. Masud Rana	Assistant Engineer	0100013456776	33,880.41
14	9770-1671	Muhammed Maksudur Rahman	Accountant .	0100013456806	21,238.41
15	0230-1672	Muhammed Mofizul Islam	Accountant .	0100013458086	17,995.21
16	5060-0261	Birendra Nath Sarker	Superintendent Engineer	0100013458361	64,309.41
17	5130-1161	Md Tafazzal Hossain	L.C.I.	0100013458752	26,885.41
18	0274-0838	Md. Abu Hanif(2) (PRL)	Guard	0100013460668	17,503.41
19	0470-1507	Md. Khademul Haque	Deputy Director	0100013463519	51,892.21
20	9560-1648	Ziaul Islam	Executive Engineer	0100013465805	11,302.81
21	0311-1646	Md. Shafiqul Islam	Deputy Director	0100013467832	71,951.41
22	0311-1497	Md. Abdul Hafiz	Deputy Director	0100013472321	58,637.41
23	9560-1618	Most. Iaila Asrafun Naher	Accountant	0100013474073	19,948.41
24	0120-0234	Kumar Chandra Mandal(PRL)	Chief Engineer(CC)	0100013477986	93,285.41
25	0311-1736	Md. Ikramul Hasan	Deputy Director	0100013478303	57,698.01
26	7380-0794	Md. Tobarek Hossain Bhuiyan	Guard	0100013480103	16,927.41
27	0421-1216	Md. Abdus Sabur	Steno Typist-cum-Com. Oper	0100013480511	26,968.41
28	9800-1235	Md. Robiul Islam	Accountant	0100013480642	26,513.41
29	0350-1250	Md. Anwarul Hoque	Data Entry Operator	0100013480715	20,693.41
30	0311-0741	Md. Wahid Miah	Driver	0100013480812	20,284.41
31	9900-1350	Md. Hasan Ali Sarder	Driver	0100013480855	18,709.41
32	0421-1434	Tamanna Kabir	Deputy Director	0100013481452	72,305.41
33	0250-1401	Md. Zia Uddin	Deputy Director	0100013481703	57,098.41
34	5030-0971	Md. Nazrul Islam	Assistant Engineer	0100013481738	43,402.91
35	0274-0791	Md. Abdur Rouf	Guard	0100013481843	22,630.41

Page Total: **1,251,924.54**

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-19	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant, TAPP, BREB

(Md. Mozammel Haque)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Abdus Haque)  
Consultant, TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Page No. ....

A/C No. 1381-01-000-000-00-0

**BREB**  
H.B. LOAN-FORM

FY .....

1. Employee Name : .....

2. Designation : .....

3. Code No : .....

4. Office : .....

1. Loan Amount : .....

2. Issue Date : .....

3. No of Instalment : .....

4. Rate of Instalment : .....

5. Deduction Date : .....

6. Ref. of Loan Issue : .....

Date DA/MO/YR	DESCRIPTION	DEBIT	CREDIT	BALANCE	INTEREST	REMARKS
1-7-	B.F.					
July						
August						
September						
October						
November						
December						
January						
February						
March						
April						
May						
June						
Total						

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	I-20	1
Revisions : 19/02/2020				

(Md. Mozibur Rahman)  
Consultant TAPP, BREB

(Md. Duhidul Islam)  
Consultant TAPP, BREB

(Md. Mozammel Haq)  
Consultant TAPP, BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ahsanul Haque,  
Consultant, TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## REB INSTRUCTION 600-9

### BILLING & ACCOUNTS RECEIVABLE PROCEDURES

#### SECTION-II

#### Contents

A. Purpose	2
B. General	2
C. Accounts Receivable Procedure	4
D. Rental of BREB Transportation or Construction Equipment	8
E. Credit issue/returns of material from BREB Stores/Warehouses	8
F. Recording of reimbursable work orders to Sales Journal	16
G. Preparation of Invoice	16
H. Preparation of Note	18
I. Preparation of Monthly Statement of Account	18
J. Aging of Accounts Receivable	23

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-1	1
Revisions : 19-02- 2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ansanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

### BILLING AND ACCOUNTS RECEIVABLE PROCEDURES

- A. **Purpose:** To set forth the procedures to record the billing of services rendered and the maintenance of the accounts receivable ledgers.
- B. **General:**
1. The billing and accounts receivable system is designed to accommodate the billing for services rendered to BREB borrowers the cost of which is reimbursable to BREB. The types of services provided by REB are numerous and all should come within one of the categories as listed below:
    - a. Work performed or contracts executed by BREB for borrowers on borrowers' premises or for customers of borrowers in the following categories:
      - (1) Facilities construction for all or part of an electric utility system.
      - (2) Small Industries wiring and equipment purchases for borrowers' customers.
      - (3) Irrigation facilities wiring and equipment purchases for Borrowers' customers.
      - (4) Construction Equipment purchases for borrowers' contractors.
    - b. Rental of BREB transportation or construction equipment to borrowers' and borrowers' contractors.

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-2	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD. TAPP BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত ১৭৭০৭



## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

- c. Credit issues of material from BREB Stores Warehouses to borrowers' construction projects or to borrowers' contractors.
  - d. The responsibility for preparation of the source documents will depend upon the classification of the job in the above categories and the circumstances involved with each job.
  - e. Work performed or contracts executed for the borrowers or for the borrowers' customers or contractors.
1. This type of work requires the preparation of a work order form and the necessary documents executed. The procedure to follow for the preparation of a work order form is outlined in the Work Order Numbering Procedure. A separate work order number should be assigned for each of the categories & all charges for the work will be charged to the-work order number assigned. Upon receipt of a copy of the work order form, the Assistant Director, Work Order Accounting will establish a subsidiary ledger using the work order number and have all charges recorded on this ledger.
  2. When all of the work called for on the work order has been completed and all expenditures have been paid, the work order subsidiary ledger will be closed and the necessary journal voucher will be prepared to record the total amount of the closed work order as an account receivable or notes receivable

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-3	1
Revisions : 19-02- 2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

and the concerned Assistant Director, Billing Section will be advised to prepare a note or billing invoice as appropriate.

### C. Accounts receivable procedure.

When the journal voucher has been prepared, the journal voucher and a copy of the closed work order will be delivered to the Assistant Director, Billing Section, if the work is to be billed. The Asst. Director will then prepare an invoice detailing the charges as recorded and prepare a subsidiary accounts receivable ledger, assigning an account number to it with all the pertinent information recorded therein and deliver the invoice to the Borrower. See Examples I, II, III, and IV of Invoice, Subsidiary Ledger, Work Order and Journal Voucher.

### Notes receivable procedure:

When the journal voucher has been prepared, the journal voucher and copy of the closed work order will be delivered to the PBS Loans & Budget, if the work is to be recorded as a loan to the borrower. The PBS Loans & Budget, will then have a note prepared for the total amount of the charges as recorded and prepare a subsidiary loan receivable ledger and assign a loan number to it, with all the pertinent information recorded therein based on the note and work order. The note together with a copy of the closed work order will be delivered to the Director, PBS Loans & Budget, for obtaining the required signatures and recording of the information in his records.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-4	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

BREB From No. 220

## EXAMPLE-I

<u>Invoice</u>					
BANGLADESH RURAL ELECTRIFICATION BOARD Nikunja- 2, Khilkhet, Dhaka-1229.					
To	Date		Invoice No		
	Day	Month	Year	Customer Acct No	
				Work Order No	
PLEASE RETURN ONE COPY OF INVOICE WITH YOUR PAYMENT					
BANGLADESH RURAL ELECTRIFICATION BOARD Nikunja- 2, Khilkhet, Dhaka-1229.					
Invoice For Services Rendered			Amount		
Description of Services:					

DISTRIBUTION: 182 CUSTOMER 3 Director, Account

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-5	1
Revisions : 19-02- 2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০











## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

### D. Rental of BREB transportation or construction equipment

1. When BREB transportation or construction equipment is rented or leased to a contractor, PBS or others a work order form must be prepared as outlined under the Work Order Numbering Procedure.
2. The work order form will be prepared showing the contractor or PBS name, address and a description of the transport or equipment to be rented and the rates to be used to bill the charges. Also, enter the estimated length of time that the equipment will be used (days, hours or weeks). The rates to be charged will be as per BREB Instruction 600-14.

### E. Credit issue/returns of material from BREB Store Warehouses:

When BREB stores warehouse stock is issued to a contractor or a PBS or material returned by them, 'the issues/returns will be posted to the work order subsidiary ledger as outlined under Section C herein.

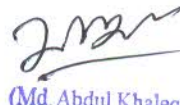
#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-8	1
Revisions : 19-02- 2020				


  
(Md. Mozibur Rahman)  
Consultant TAPP BREB

  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haq)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant TAPP BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## EXAMPLE-V

### MORTGAGE NOTE (INTEREST BEARING)

.....19.....

.....Bangladesh (hereinafter called the "Corporation"), a corporation organized and existing under authority of BREB-PBS Regulation No.1 for value received, promises to pay to the order of the Rural Electrification Board (hereinafter called the "BREB"), Nikunja-2, Khilkhet, Joarsahara, Dhaka, Bangladesh, at the times and in the manner hereinafter provided, the sum of Taka..... (Tk.....), with interest on the amount thereof advanced by the BREB, pursuant to a certain..... loan contract, dated as of.....19,.....between the BREB and the Corporation, as the same may have been amended from time to time (said loan contract, as it may have been amended. being hereinafter called the "Loan Contract"), and remaining unpaid from time to time, at the rate of () percent per annum.

Interest on principal advanced pursuant to the Loan Contract and remaining unpaid shall be payable semi-annually, on the last day of June, and December, of each year for a period ending on a date .....years after the date hereof. Thereafter, to and including a date ..... years after the date hereof, the Corporation shall make a payment on each of said semi-annual dates in each year at the rate of Tk.....per Tk.1,000.00 of the principal amount hereof advanced pursuant to the Loan Contract and unpaid ..... years after the date hereof.

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-9	1
Revisions : 19-02- 2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mazammel Haq)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant TAPP BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Interest on principal advanced pursuant to the Loan Contract between a date.....years and a date .....years after the date hereof and remaining unpaid shall be payable on each of said semi-annual payment dates for a period ending .....years after the date hereof. Thereafter, to and including a date ..... years after the date hereof, the Corporation shall make a payment on each of said semi-annual payment dates at the rate of Tk. ....per Tk.1,000.00 of the principal amount advanced pursuant to the Loan Contract between .....and.....years after the date hereof and unpaid.....years after the date hereof. This payment shall be in addition to the payment made on the principal amount advanced and unpaid ..... years after the date hereof.

Each payment made on this Note shall be applied to the payment of interest on principal and then on account of principal. ....years after the date hereof, the principal hereof advanced pursuant to the Loan Contract remaining unpaid, if any, and interest thereon, shall become due and payable.

The Corporation on any payment date, as hereinabove provided, may pay all or any part of the principal hereof then advanced pursuant to the Loan Contract and remaining unpaid, but so long as any of the principal hereof advanced pursuant to the Loan Contract shall remain unpaid, the Corporation shall be obligated to make the semi-annual payment on account of principal and interest, in the amount hereinabove provided, unless the Corporation and the holder of this Note shall otherwise agree.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-10	1
Revisions : 19-02- 2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haq)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP BREB

  
(Debasis Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

This Note has been executed and delivered pursuant to and is secured by a certain First Mortgage as the same may have been amended or supplemented by any supplemental mortgage or supplemental mortgages (said mortgage and any such supplemental mortgage or supplemental mortgages being hereinafter collectively called the "Mortgage"), and is one of several notes (hereinafter called the "Notes") permitted to be executed and delivered by the Corporation pursuant to the Mortgage. The Mortgage provides that all notes shall be equally and ratably secured thereby and reference is hereby made to the Mortgage for a description of the property mortgaged and pledged, the nature and extent of the security and the rights of the holders of notes with respect thereto.

In case of default by the Corporation, as provided in the Mortgage, all principal advanced pursuant to the Loan Contract and remaining unpaid, on this Note and any other notes at the time outstanding, and- all interest thereon may be declared or may become due and payable in the manner and with the effect provided in the Mortgage. This Note evidences indebtedness created by a loan made under the Bangladesh Rural Electrification Board Ordinance, 1977/BREB ACT-2013 and PBS Instruction 200-17.

If the BREB shall at any time assign this Note and insure the payment hereof, the Corporation shall continue to make payments hereunder to the BREB as collection agent for the insured holder, and, for purposes of the Mortgage, the BREB, and not such insured holder, shall be considered to be, and shall have the rights of, the note holder.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-11	1
Revisions : 19-02- 2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিকান্স নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

If the BREB, at any time prior to the advance of the entire principal amount hereof on account of this Note, shall make a written endorsement hereon stating the amount advanced on account of the principal hereof, and shall notify the Corporation, in writing, of such endorsement, then the principal amount of this Note shall be deemed to be and shall become reduced to the amount specified in such endorsement, and the Corporation shall then execute and deliver to the BREB one or more additional notes, in an amount or amounts designated by the BREB which in the aggregate shall be equal to the then un-advanced portion of the original principal amount of this Note, such additional notes to be dated currently when executed, to be in the same form and to bear the same interest rate, as this Note. The Corporation, upon the request therefore in writing by the BREB, shall execute and deliver to the BREB two or more notes, in substitution for this Note, in the same form and bearing the same interest rate and date (except that any such substitute note which will evidence only an un-advanced portion of this Note may, at the discretion of the BREB, be dated currently when executed), in an aggregate principal amount which shall be equal to the principal amount of this Note, but in such individual principal amounts as the BREB shall request; provided that (i) all payments which shall have been made on account of the principal of and interest on this Note shall be credited on account of such substitute notes and (ii) the BREB shall return this Note to the Corporation upon receipt of such substitute notes.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-12	1
Revisions: 19-02- 2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasan Chakraborty)  
PD, TAPP, BREB.

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

১৯৭৯ সালে প্রস্তুতকৃত নতুন বিদ্যুৎ সরঞ্জামের মূল্য নির্ধারণ নং ১৯৭৯/১০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

IN WITNESS WHEREOF the Corporation has caused this Note to be signed in its corporate name and its corporate seal to be hereunto affixed and attested by its officers thereunto duly authorized, all as of the day and year first above written.

(SEAL)

By: \_\_\_\_\_ P B S

Attest: \_\_\_\_\_ P B S

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

## Revision:


BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-13	1
Revisions : 19-02- 2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant, TAPP, BREB

  
(Md. Moxammel Huq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০











## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

### F. Recording of reimbursable work orders to sales journal.

When invoices are prepared to record the charges to be billed on accounts receivable or notes receivable the invoice prepared will be recorded on the sales journal as a credit to the appropriate account other income account, as with a debit to accounts receivable or notes receivable. At the end of the month, a journal voucher will be prepared from the totals recorded on the sales journal BREB Form 240, the journal voucher will then be posted to the General Ledger. The invoice entries will be recorded in the subsidiary accounts receivable or notes receivable ledgers as appropriate. See example of sales journal marked example XI.

### G. Preparation of Invoice.

The invoice as required under this procedure will be prepared by the Billing Section on BREB Form 220 in triplicate. See Invoice example I. The original and duplicate will be mailed or delivered to the PBS or other customer. The triplicate copy will be retained by the Assistant Director, Billing in a' serial file for ready reference. The original invoice will be recorded on the Sales Journal prior to mailing and the triplicate copy will be stamped and initialed by the Accountant posting the invoice to the Sales Journal. The Original Invoice will also be posted to the Accounts Receivable-Subsidiary Ledger recording the full details regarding the services invoiced.

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-16	1
Revisions : 19-02- 2020				


  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Ansanul Haque)  
Consultant, TAPP, BREB

  
(Md. Duhidul Islam)  
Consultant, TAPP, BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

  
(Md. Mozammel Huj)  
Consultant, TAPP, BREB

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

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০









# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## H. Preparation of Note

The note as required under this procedure will be prepared by the PBS Loan Applications and Review Branch and Section as delegated using the Pro-forma Mortgage Note for either Interest Bearing or Non-Interest Bearing as appropriate for the loan involved (utility system and Housewiring Loans are interest free). The note will be prepared in quintuplicate and all copies executed by the PBS and BREB with the formal approval of the PBS Board. The original and three copies will be retained by BREB and the fifth copy will be retained by the PBS for their records. The original note will be filed with Finance Director, the duplicate with the PBS Loans & Budget Directorate, the triplicate with the, PBS Loans & Budget and the fourth copy retained by the Loan Applications and Review Branch. The Original Mortgage Note will be recorded in accordance with the Laws of Bangladesh. Upon final payment of each note all copies will be returned to the PBS stamped paid and signed by the Director of Finance or by one of his Deputies.

## I. Preparation of Monthly Statement of Account.

The monthly statement of account will be prepared for each subsidiary account carried in the accounts receivable and notes receivable. BREB Form 243 will be prepared by the Assistant Director, Billing and PBS Loans and Budget in triplicate. The original mailed or delivered to the PBS or other customer, the duplicate furnished to Director PBS Loan Applications and Review Branch and triplicate retained by the Assistant Directors Billing and PBS Loans & Budget. See example XIII.


### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-18	1
Revisions : 19-02- 2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

  
(Kamrul Hasan Molla)  
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## MORTGAGE NOTE (NON-INTEREST BEARING)

.....,19....

.....Bangladesh (hereinafter called the "Corporation"), a Corporation organized and existing under authority of BREB-PBS Regulation No.1, for value received, promises to pay to the order of the Rural Electrification Board (hereinafter called the "BREB"), Nikunjo-2, Khilkhet, Joarshahara, Dhaka-1229. Bangladesh, at the times and in the manner hereinafter provided, the sum of Taka ....., advanced by the BREB, pursuant to a certain Electrification Loan Contract, dated as of .....,19 .....between the REB and the Corporation, as the same may have been amended from time to time (said loan contract, as it may have been amended, being hereinafter called the "Loan Contract"), and remaining unpaid from time to time.

The Principal advanced pursuant to the Loan Contract and remaining unpaid shall be payable semi-annually, on the last day of June and December, of each year for a period ending on a date .....years after the date hereof. Thereafter, to and including a date.....years after the date hereof, the Corporation shall make a payment on each of said semi-annual dates in each year at the rate of Tk. ....per Tk.1,000.00 of the principal amount hereof advanced pursuant to the Loan Contract and unpaid .....years after the date hereof.

Each payment made on this Note shall be applied to the principal.....years after the date hereof, the principal hereof advanced pursuant to the Loan Contract remaining unpaid, if any, shall become due and payable.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-19	1
Revisions: 19-02-2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB

  
(Md. Duhidul Islam)  
Consultant, TAPP BREB

  
(Md. Mozammel Haque)  
Consultant, TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant, TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB

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

১৯২১৯ মোড় নভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

The Corporation on any payment date, as hereinabove provided, may pay all or any part of the principal hereof then advanced pursuant to the Loan Contract and remaining unpaid, but so long as any of the principal hereof advanced pursuant to the Loan Contract shall remain unpaid, the Corporation shall be obligated to make the semi-annual payment on account of principal, in the amount hereinabove provided, unless the Corporation and the 'holder of this Note shall otherwise agree.

This Note has been executed and delivered pursuant to and is secured by a certain First Mortgage as the same may have been amended or supplemented by any supplemental mortgage or supplemental mortgages (said mortgage and any such supplemental mortgage or supplemental mortgages being hereinafter collectively called the "Mortgage"), and is one of several notes (hereinafter called the "notes") permitted to be executed and delivered by the Corporation pursuant to the Mortgage. The Mortgage provides that all notes shall be equally and ratably secured thereby and reference is hereby made to the Mortgage for a description of the property mortgaged and pledged, the nature and extent of the security and the rights of the holders of notes with respect thereto.

In case of default by the Corporation, as provided in the Mortgage, all principal advanced pursuant to the Loan Contract and remaining unpaid, on this Note and any other Notes at the time outstanding, and all interest thereon, may be declared or may become due and payable in the manner and with the effect provided in the Mortgage.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-20	1
Revisions : 19-02- 2020				

  
(Md. Mozibur Rahman)  
Consultant, TAPP, BREB


  
(Md. Duhidul Islam)  
Consultant, TAPP, BREB

  
(Md. Mozammel Haq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬৩৩ ৩৭ ৬৭১৬ সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

This Note evidences indebtedness created by a loan made under the Bangladesh Rural Electrification Board Ordinance, 1977/BREB ACT-2013 and PBS Instruction 200-17.

If the BREB shall at any time assign this Note and insure the payment hereof, the Corporation shall continue to make payments hereunder to the BREB as collection agent for the insured holder, and, for purposes of the Mortgage, the BREB, and not such insured holder, shall be considered to be, and shall have the rights of, the note holder.

If the BREB, at any time prior to the advance of the entire principal amount hereof on account of this Note shall make a written endorsement hereon stating the amount advanced on account of the principal hereof, and shall notify the Corporation, in writing, of such endorsement, then the principal amount of this Note shall be deemed to be and shall become reduced to the amount specified in such endorsement, and the Corporation shall then execute and deliver to the BREB one or more additional notes, in an amount or amounts designated by the BREB which in the aggregate shall be equal to the then un-advanced portion of the original principal amount of this Note, such additional notes to be dated currently when executed, to be in the same form as this Note. The Corporation, upon the request therefore in writing by the BREB, shall execute and deliver to the BREB two or more notes, in substitution for this Note, in the same form and date (except that any such substitute note which will evidence only an un-advanced portion of this Note may, at the discretion of the BREB, be dated currently when executed), in an aggregate principal amount which shall be equal to the principal amount of this Note, but in such individual principal

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-21	1
Revisions : 19-02- 2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

(Md. Mozammel Huq)  
Consultant, TAPP BREB

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

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিক্সত নং ১৭৭০০

৬২১ তম বোর্ড সভায় অনুমোদিত সিক্সত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

amounts as the BREB shall request; provided that (i) all payments which shall have been made on account of the principal of this Note shall be credited on account of such substitute notes and (ii) the BREB shall return this Note to the Corporation upon receipt of such substitute notes.

IN WITNESS WHEREOF the Corporation has caused this Note to be signed in its corporate name and its corporate seal to be hereunto affixed and attested by its officers thereunto duly authorized, all as of the day and year first above written.

(SEAL)

By: \_\_\_\_\_ P B S \_\_\_\_\_

Attest: \_\_\_\_\_ P B S \_\_\_\_\_

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-22	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

of accounts receivable statement XIII and Notes receivable statement XIV.

### J. Aging 'of Accounts Receivable

This report will be prepared by the Billing Section using the accounts receivable subsidiary ledgers. An eight (8) Column work sheet can be used for this purpose and it will contain the PBS or Customers receivable subsidiary account number, name, total amount due, current amount, 31-60 day amount, 61-90 day amount, over 90 days amount and a column for remarks. This aging report should be prepared in duplicate at the end of each month, one copy to be retained by the billing section and the original given to Director, Accounts for his review. This report must be balanced to the General Ledger for accuracy of reporting. See example of Aging Schedule XV.

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-23	1
Revisions : 19-02- 2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Huj)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP BREB.

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

৬৬৬ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

BREB Form No. 243

## EXAMPLE-XIII STATEMENT OF ACCOUNT

BANGLADESH RURAL ELECTRIFICATION BOARD  
Nikunja- 2, Khilkhet,  
Dhaka-1229

Date:.....

To

Customer Acct. No

Please detach and return with your remittance amount remitted tk.....

BANGLADESH RURAL ELECTRIFICATION BOARD  
Nikunja- 2, Khilkhet,  
Dhaka-1229.

DATE	REFERENCE	CHARGES	CREDITS	BALANCE

DISTRIBUTION: 1 & 2 CUSTOMER 3 CONTROLLER

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-24	1
Revisions : 19-02- 2020				

(Md. Mozibur Rahman)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant, TAPP, BREB

(Md. Mozammel Haq)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

১৯৯০ সালের ১৯-০২-২০২০ তারিখে অনুমোদিত সিস্টেম নং ১৯৯০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

BREB Form No. 243

## EXAMPLE-XIV

### STATEMENT OF ACCOUNT

BANGLADESH RURAL ELECTRIFICATION BOARD  
Nikunja- 2, Khilkhet,  
Dhaka-1229

Date:.....

To

Customer Acct. No

Please detach and return with your remittance amount remitted Tk.....

BANGLADESH RURAL ELECTRIFICATION BOARD  
Nikunja- 2, Khilkhet,  
Dhaka-1229.

DATE	REFERENCE	CHARGES	CREDITS	BALANCE

DISTRIBUTION: 1 & 2 CUSTOMER 3 CONTROLLER

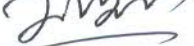
#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	II-25	1
Revisions : 19-02- 2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP, BREB

  
(Md. Duhidul Islam)  
Consultant, TAPP, BREB

  
(Md. Mozammel Haq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ansanul Haque,  
Consultant, TAPP, BREB

  
(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২ ডি. বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০







# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## BREB INSTRUCTION 600-9

### CASH RECEIPTS ACCOUNTING PROCEDURES

#### SECTION-III

#### Contents

A. Purpose	2
B. Official Receipt	2
C. Endorsement of Checks & Pay Orders received	3
D. Account Numbers	5
E. Cashiers' Daily Collection Report	6
F. Preparation of Bank Deposits	8
G. Cash Receipts Journal	9
H. Daily Cash Balance Sheet	14

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-1	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ansanul Haque,  
Consultant TAPP, BREB

(Debashish Chakraborty)  
OD, TAPP BREB

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

৬০০ নম্বর বি.ই.বি.এ. ১৯৭৯ সালের ১৯-০২-২০২০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## CASH RECEIPTS ACCOUNTING PROCEDURE

### A. Purpose:

The Cash Receipts Procedures are provided as a guideline for Cashiers and others assigned the responsibility for receiving and accounting for funds received from all sources such as Government, Palli Bidyut Samities (PBSs) and others.

### B. Official Receipt:

1. This form is used to evidence all cash collections of the BREB. It should be prepared in three (3) copies; the original provided to Payor, duplicate to the Director, Accounts and the triplicate is retained in the book for the Cashier to record the transaction.

2. The cashier should indicate whether the payment was in cash, check or by pay order indicating the check or pay order number, as appropriate. The source from which payment is received and the account number of the account to be credited should also be recorded on the receipt in the spaces provided for this information. This information will be needed in the preparation of other reports.

3. Normally, the cashier is authorized to issue official receipts, but their supervisor may issue receipts in the cashier's absence. The receipts must be issued in numerical order and should be properly controlled by the Assistant Director, Disbursement Section. The cashier should be issued

৬২১ তম কোর্ট সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-2	1
Revisions: 19-02-2020				

(Md. Mozibur Rahman)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant, TAPP, BREB

(Md. Mozammel Haq)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

(Debasis) Chakraborty  
PD, TAPP, BREB

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

৬২১ তম কোর্ট সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

booklets of official receipts as needs require. Upon issuance of a new booklets, the old completed booklet containing the triplicate copy should be surrendered to the Assistant Director, Disbursement Section for his retention. See example of official receipt BREB form 05, see example I.

4. At the end of each day, the cashier should enter each official receipt on the Daily Collection Report BREB Form 13; see example II. This report summarizes all collections for the day.

### C. Endorsement of Checks & Pay Orders Received:

If the amount received has been billed by BREB copy of the invoice or statement should be provided the Director, Accounts with the duplicate copy of the receipt. The Payors copy of the invoice or statement must be stamped paid, dated, and signed by the cashier in addition to issuance of the receipt for funds. The invoice or statement should be stamped as follows:

"BANGLADESH RURAL ELECTRIFICATION BOARD

PAID

Date: 19-02-2020

\_\_\_\_\_  
Signature of Cashier"


### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-3	1
Revisions : 19-02-2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant, TAPP, BREB

  
(Md. Mozammel Haq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP BREB

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

৬২২ জন বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## EXAMPLE-I

### OFFICIAL RECEIPT

BREB From No 05

No.....

Date.....

Received from .....  
the sum of .....  
.....Taka.....

In Payment of .....  
ACCOUNT NO .....  
Cash  Check  No .....  
Pay Order  No .....

THANK YOU

BY .....  
Cashier  
Bangladesh Rural Electrification Board  
Nikunja- 2, Khilkhet,  
Dhaka-1229.

DISTRIBUTION:

1. Customer 2. Director of Accounts 3. Cashier

## EXAMPLE-I

### OFFICIAL RECEIPT

BREB From No 05

No.....

Date.....

Received from .....  
the sum of .....  
.....Taka.....

In Payment of .....  
ACCOUNT NO .....  
Cash  Check  No .....  
Pay Order  No .....

THANK YOU

BY .....  
Cashier  
Bangladesh Rural Electrification Board  
Nikunja- 2, Khilkhet,  
Dhaka-1229.

DISTRIBUTION:

1. Customer 2. Director of Accounts 3. Cashier

## EXAMPLE-I

### OFFICIAL RECEIPT

BREB From No 05

No.....

Date.....

Received from .....  
the sum of .....  
.....Taka.....

In Payment of .....  
ACCOUNT NO .....  
Cash  Check  No .....  
Pay Order  No .....

THANK YOU

BY .....  
Cashier  
Bangladesh Rural Electrification Board  
Nikunja- 2, Khilkhet,  
Dhaka-1229.

DISTRIBUTION:

1. Customer 2. Director of Accounts 3. Cashier

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-4	1
Revisions: 19-02-2020				

(Md. Mozibur Rahman)  
Consultant, TAPP, BREB

(Md. Duhidul Islam)  
Consultant, TAPP, BREB

(Md. Mozammel Haq)  
Consultant, TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## D. Account Numbers

1. The bank account number that may be debited for cash receipts are usually as listed below:

1420 to 1427 Cash - General Fund Account (BREB Revenue)

2. The Receivable Account Numbers that may be credited for cash receipts are usually as listed below:

1440 to 1445 ADP, Cash Foreign Exchange, L/C Margin, CD VAT, RPA (CONTASA)

3. If any funds received are not one of the accounts named herein, the Director, Accounts should suggest the appropriate account numbers. In addition to the general ledger account number, the subsidiary account number should be indicated in order that the cash received may be posted to the subsidiary ledger.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-5	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP, BREB

(Md. Duhidul Islam)  
Consultant TAPP, BREB

(Md. Mozammel Haq)  
Consultant TAPP, BREB

(Md. Abdul Khaleque)  
Consultant, TAPP, BREB

(Md. Anisul Haque)  
Consultant, TAPP, BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৯৯০০





# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## E. Cashier's Daily Collection Report.

1. The cashier's daily collection report BREB form No.13 is prepared by the cashier daily to summarize all cash collections for the day. The total on this form must agree to the total of official receipts issued and agree to the total cash received for the day. The Cashier will prepare and certify the correctness of the report.

2. The report is prepared in triplicate. The original together with the duplicate copies of the official receipt will be given to the Assistant Director, Disbursement Section for entry to be made in the Cash Receipts Journal. The duplicate copy together with the duplicate copy of invoices, statement or other remittance advice will be given to the Assistant Director, Billing Section, for posting to the subsidiary ledgers. The triplicate copy will be retained by the cashier in the permanent files.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-6	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP, BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০







## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. The total of all receipts listed must be equal to the total of the corresponding deposit slip or slips (if deposits are to be made in more than one bank account). All cash receipts received in one day should be deposited intact. Funds not deposited on the last day of each month will be shown as deposits in transit.

### F. Preparation of Bank Deposits:

1. Before noon each day, the cashier will be responsible for preparing the necessary bank deposit slips for the previous afternoon and current day's receipts and the deposit of cash in the proper banks.

(a) Prepares machine listing(s) of amount column(s) of cashiers' daily collection report and enter totals.

(b) Prepare machine listing of amounts shown on official receipt copy.

(c) Prepare machine listing of check, pay orders and cash and compare with totals of (a) and (b) above verifying that all are in agreement.

(d) Copies of invoices, statements, remittance advices and copy of official receipts should be in the same sequence as listed on the cashier's daily collection report.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-8	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিক্সট নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

e) The sum of all the currency received is then entered in the appropriate space provided on bank deposit slip and all the checks received entered by bank account number. Total the amount of currency and checks received as shown on bank deposit slip(s); this total must agree to the total entered on the cashier's daily collection report.

(f) One copy of the bank deposit slip is prepared, which is a two part form, the one copy is retained by the bank, the second copy is stamped by the bank and is retained by the cashier for audit purposes; see example No.III

## G. Cash Receipts Journal

1. The Cash Receipts Journal BREB form 08; example IV, will be prepared under the supervision of the Assistant Director, Disbursements Section. It is a columnar journal which accommodates the debits to the various bank accounts to be debited (charged) and accounts receivable and other accounts (sources of cash) to be credited.

2. Recording in the journal will be made daily. The date, the payee or reference number of cashier's daily collection report, or the official receipt number individually or in series, the different bank accounts where cash was deposited, the various sources of cash collections, and general ledger columns. Non-recurring accounts such as "Transfer of Cash" may be entered in the General Ledger columns.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-9	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Haq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque,  
Consultant TAPP BREB

(Debasish Chakraborty)  
PD, TAPP, BREB.

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

৬২ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০





## Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. At the end of the month the journal must be footed and cross footed and a journal voucher prepared (see journal voucher procedures) for posting to the general ledger. See example-V on Journal Voucher.
4. Only one cash receipts journal may be maintained for all funds. This simplifies the accounting for all cash received.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-10	1
Revisions : 19-02-2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Duhidul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haq)  
Consultant, TAPP, BREB

  
(Md. Abdul Khaleque,  
Consultant, TAPP, BREB)

  
(Md. Ahsanul Haque)  
Consultant, TAPP, BREB

  
(Debasish Chakraborty)  
Jr. TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## Example- III

### Bank Deposit Slip

নং 788030  
অগ্রণী ব্যাংক

শাখা \_\_\_\_\_

চলতি হিসাব নম্বর C/D \_\_\_\_\_ তাং \_\_\_\_\_

নাম \_\_\_\_\_

বিবরণ	টাকা	পয়সা
মোট টাকা		

টাকা (কথায়) \_\_\_\_\_

স্বাক্ষরকারী \_\_\_\_\_

নং 788030  
অগ্রণী ব্যাংক

শাখা \_\_\_\_\_ তাং \_\_\_\_\_

চলতি হিসাবে জমা (চেক ও ক্যাশ)

চলতি হিসাব নম্বর C/D	নাম	বিবরণ	টাকা	পয়সা
		মোট টাকা		

টাকা (কথায়) \_\_\_\_\_

স্বাক্ষরকারী \_\_\_\_\_

#### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-11	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)  
Consultant TAPP BREB

(Md. Duhidul Islam)  
Consultant TAPP BREB

(Md. Mozammel Huq)  
Consultant TAPP BREB

(Md. Abdul Khaleque)  
Consultant TAPP BREB

(Md. Ahsanul Haque)  
Consultant TAPP BREB

(Debasish Chakraborty)  
Consultant TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০











# Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

## H. Daily Cash Balance Sheet

1. The daily cash balance sheet BREB form 20 will be used to show the actual cash position of BREB daily. It records the date, the prior day (mo) balance, deposits, disbursements and the cash balance at the end of the day.

2. This form is prepared daily by the Cashier under the supervision of the Assistant Director, Disbursement Section. Usually this report is submitted every first hour of the working day. Three (3) copies are maintained, the original for the Director of Accounts, the duplicate for the Deputy Director, Disbursement and the triplicate copy be retained by the Cashier for use by the Assistant Director, Disbursement and the Cashier for ready reference.

3. The daily cash balance sheet may be utilized by the Director of Accounts as a basis of determining the cash requirement of the BREB, see example VI.

### Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	III-14	1
Revisions : 19-02-2020				

  
(Md. Mozibur Rahman)  
Consultant TAPP BREB


  
(Md. Dumdul Islam)  
Consultant TAPP BREB

  
(Md. Mozammel Haq)  
Consultant TAPP BREB

  
(Md. Abdul Khaleque)  
Consultant TAPP BREB

  
(Md. Ahsanul Haque)  
Consultant TAPP BREB

  
(Debasish Chakraborty)  
PD, TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

