



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

REB INSTRUCTION 600-9

ACCOUNTS PAYABLE PROCEDURES

SECTION-IV

Contents

A. Purpose	2
B. Tangible Purchases	2
C. Intangible Purchases	5
D. Description of Accounts Payable Voucher	7
E. Preparation of Accounts Payable Voucher	10
F. Compliance of the followings:	11
a. Travel Advance	11
b. Travel Reimbursement	11
c. Petty Cash Fund Report - Reimbursement	12
d. Transfer of Bank Funds	12
G. Accounts Payable Voucher Journal	12
H. Routing of Accounts Payable Vouchers	13
I. Invoice for Services Rendered	14
J. Debit/Credit Memorandum	14
K. Existing Forms	15

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

ACCOUNTS PAYABLE PROCEDURES

A. PURPOSE:

The accounts payable procedures are provided as a guideline for all personnel in the processing of invoices for tangible and intangible purchases such as; contracts /work orders, travel advances and reimbursement, petty cash reimbursement, Consultant's fee, Legal Advisor fee, House Rent, Ansar Honorarium, Transport Insurance Premium, maintenance of Transport, Payment for hired transport, Transport Fuel Bills, etc. and transfer of fund.

B. TANGIBLE PURCHASES:

1. All purchases of tangible materials and supplies will be received by the Receiving Sections of Project Stores or Common Stores. The Receiving Sections are responsible for providing the External Bill Section with the original copy of the receiving report signed by the concerned Head of the office. The External Bill (Accounts Payable) Section will be responsible for bringing together the Director, Account's copy of the Purchase Order or Contract, receiving report and vendor's invoice.

2. The first step in the accounts payable process is the issuance of a purchase order or contract to a vendor by the Director of Procurement/the concerned Director/Project Director. A copy of the purchase order or contract will be forwarded to the External Bill Section where it will be filed in a pending file. The purchase order or contract will be reviewed and checked for the following prior to filing:

(a) A purchase indent number appears on the purchase order or contract.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

b) The proper account numbers are to be charged. If in doubt about account number, Chart of Accounts under the General Accounting Manual (BREB Instruction 600-16) should be reviewed.

(c) The purchase order or contract must have the required signatures of the personnel who issue it.

3. Prior to materials and supplies are received, the invoices and bill of lading from the vendor should be received. The vendor is required to provide an original and six (6) copies of the invoice and two (2) originals and five (5) copies of the bill of lading to the Director of procurement/ concerned Director/Project Director. The Director of Procurement/concerned Director/ Project Director upon receipt of these documents will distribute them as follows:

(a) Invoice

Original and duplicate to the Director of Accounts (External Bill Section), two (2) copies to Stores Control Section, three (3) copies to CS&M Director; one (1) copy be retained in vendors file maintained by the concerned Directorates.

(b) Bill of Ladings

Originals (2) and two (2) copies to Customs & Clearance Section; one (1) copy to Stores Control Section; one (1) copy to Receiving Section; one (1) copy be retained in Vendors file maintained by the concerned Directorates.

If for some reason sufficient copies are not available, the concerned Directors will make necessary photo copies of the invoice and bill of lading for proper distribution mentioned above.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

4. The invoice must be checked to determine that all unit prices, extensions and total amounts are in agreement with the purchase order or contract. The invoice and bill of lading will be stamped on the reverse side with the date and the notation "Received by External Bill Section". The invoice must show the BREB purchase order or contract number imprinted on the invoice.

5. The Receiving Sections will forward the original receiving report to the External Bill Section. At this time the purchase order or contract, receiving report and invoice are assembled together and the following audits be made:

- Purchase order or contract number on receiving report and invoice agrees to the number on purchase order or contract.
- The quantities shown on the receiving report agree to vendor's invoice.
- The unit cost, amount, description and vendor name must be the same on receiving report as shown on invoice and both of these will be compared to copy of purchase order or contract.
- The account number shown on purchase order or contract and receiving report should be the same and must be a valid number.
- If the receiving report is marked with "Partial" Supply, receiving report ticket number will be entered on purchase order or contract and items and quantities that are received will be checked off.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

6. There can be more than one receiving report made for one purchase order or contract, especially if there are more than one account number or if there is a partial shipment. A receiving report that is marked as a partial shipment will be processed for payment in the usual manner as called for in the terms and conditions, but the purchase order or contract copy will not be inserted in the voucher envelope for the partial payment; a photo copy of the purchase order or contract can be made and inserted into the voucher envelope at the time invoice is processed for payment.

7. After completion of the above procedures, an accounts payable voucher (Example-I) will be prepared. On accounts payable voucher purchases are needed to be explained.

C. INTANGIBLE PURCHASES:

1. These purchases are defined as purchases for services and intangibles that are not physically received by a warehouse receiving section. These items will normally not be purchased on a purchase order. There should be a contract. Therefore, a different method of handling will be required by the External Bill Section.

2. When the invoice for intangible purchases duly certified by the service purchasing Directorates is received by External Bill Section, they will go for preparation of the accounts payable voucher.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. A Register will be maintained by the External Bill Section with the vendor's name, date invoice received, contract/work order price, Net payable showing all deduction as Tax, VAT, SD, etc.

4. The original copy of the invoice will be filed in a pending file in alphabetical order of vendor's name, External Bill Section check all extensions, additions, amounts, dates, vendor's name and address, invoice number and account number(s) to be charged and all other supporting documents for accuracy. The invoice is then ready for the preparation of an accounts payable voucher.

5. In some cases there will be a payment document that does not require an invoice, such as travel advances, travel reimbursement or other advances. In these cases, the document submitted will require approvals as indicated on the particular form. All forms of this type will always have a place for accounting data and approvals by supervisors.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

D. DESCRIPTION OF ACCOUNT PAYABLE VOUCHER:

1. The accounts payable voucher is designed so that it will hold the standard size papers and documents. All of the supporting documents required prior to payment will be inserted in the voucher envelope for easy inspection by approving officials during the payment process and by the auditors during post-audit.

2. Voucher Number - the voucher number is entered in numerical sequence by the External Bill Section. As the voucher is prepared, the External Bill Section must prepare & maintain the accounts payable voucher journal (Example-II) as a document of voucher numbers to be sure that the voucher numbers remain in numerical order and to record the vendor's name and the amount of the voucher in the journal Voucher (Example-III) immediately on preparation of the accounts payable voucher journal.

3. The voucher envelopes will be placed and maintained in alphabetical order by month. Once a vendor's name is entered on the voucher, this will assure an easy way to locate a particular vendor's voucher at any time.

(a) Date prepared- The date when voucher is completed by External Bill section.

(b) Date Paid:- The date of payment is mentioned here.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

- (c) Cheque number- The cheque number and date of payment will be entered by the Disbursement Section at time payment is made.
- (d) Vendor/Employee Name- the vendor/employee's name will appear exactly the way it is shown on either the invoice or supporting documents will be included in the vouchers. Be sure the spelling and address are correct as this information will also appear on the cheque and envelope.
- (e) Invoice Number- this number is the vendor's invoice number and will be entered on the voucher and voucher check to provide the vendor who receives payment with identification of the purpose of payment.
- (f) Purchase Order Number- the purchase order number is BREB's purchase order number or contract number.

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BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

- (g) Description- The description of the item or items should be brief & concise but reflect for what the payment is being made; such as "Purchase of Insulators", "Payment of Engineering Consultants Services for December" etc.
- (h) Account Number- The account number appearing on the purchase order, contract, approved invoice or other document will be entered on the voucher, this will normally be the debit entry. If there are any other charges for internal book entries, they will also be entered. The off-setting credit entry for accounts payable or other accrual account will be entered.
- (i) Amount Debit/amount Credit- The voucher requires that both a debit and credit entry be made. The majority of all transactions should show a debit to the account or accounts as shown on supporting documents and a credit to accounts payable. When the check is written, the Voucher payable amount will be debited and related Bank Accounts will be credited.
- (j) Stores Clearing Overhead- A stores clearing overhead charge will be added to all tangible purchases made and handled by BREB stores warehouses for items not directly charged to stores account numbers. This overhead charge will be entered on the voucher by the accounts payable section at time of voucher preparation. Intangible payments for services, imprest fund replenishment, advances and other non-tangible transactions will not require an overhead entry. The Director of Accounts will establish the overhead percentage rate to be applied and It may change often.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

- (k) Debits and Credits must agree- The total debit amounts must equal the total credit amounts for each accounts payable voucher. The External Bill section will enter these totals at the bottom of each column and must be assured that the amounts agree.

E. Preparation of Accounts Payable Voucher:

1. The accounts payable voucher is prepared only after all necessary documents are assembled, checked for errors and signatures of approving authority is entered thereon.

The following types of purchases require the preparation of an accounts payable voucher:

- Material and supplies purchased and received by stores warehouses on BREB purchase order or contract.
- Travel advance.
- Travel reimbursement.
- Request for cash advances, if any.
- Petty cash fund report reimbursement.
- Transfer of bank funds.
- Intangible purchase not requiring a receiving report but requires purchase order or contract. These are Consultant's fee, Legal Advisor fee, House Rent, Ansar Honorarium, Transport Insurance Premium, maintenance of Transport, Payment for hired transport, Transport Fuel Bills, etc.

2. Items Purchased and Received by Stores Warehouses on BREB Purchase order- (a) The documents necessary prior to processing of accounts payable voucher have been discussed under Tangible Purchases. These are:

- Purchase order
- Receiving Report
- Vendor's Invoice

Check each of the above documents for authorized signatures, correct account number, quantities, units, amounts and arithmetical accuracy.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

- (3) Entry of vendor's invoice and purchase order or contract number for each item purchased but it is not necessary for transactions involving stores clearing overhead and credit entries.
- (4) Total the debit and credit columns at the bottom of the accounts payable voucher and be sure that they tally with each other.

F. Compliance of the Following Items:

1. Travel Advance:

The Form necessary for processing a travel advance is Travel Advance, Form No.60/A (Revised 1-84). This Form which is self explanatory will be used for requesting travel advance. Example-IV.

2. Travel Expense Reimbursement:

The Form is required for recording the travel details with entitled TA/DA and also for processing an account payable voucher for travel expense reimbursement it is TA/DA Bill Form No. 60/B, Example-V.

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BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. Petty Cash Fund Report (Reimbursement):

The Form necessary to reimburse the petty cash fund is the Petty Cash Fund Report Form No.62, Example VI. The petty cash fund report must have the original petty cash vouchers and original receipts for expenditures attached to the original of the report. This Form must be completed by the Fund custodian and the Head of the office Imprest Fund holding will send the request for re-imbusement along with the documents mentioned above. Then the Accounts Payable Voucher will be prepared (Example-I).

4. Transfer of Bank Funds:

External Bill Section will prepare a note at the end of the month, if necessary and send it to Disbursement Section for necessary action.

G. Accounts Payable Voucher Journal

1. The accounts payable voucher journal which is a book of original entry where all vouchers prepared will be posted daily in numerical sequence. Example-II
2. Each individual voucher will be recorded indicating the date, description - payee, voucher number, account number to be debited and the voucher payable account number to be credited.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. The accounts payable voucher journal (Example-II) will be footed and cross-footed at the end of each month, the debits and credits must be equal. The totals should be double ruled before preparing the "Accounts Payable Journal Voucher".
4. From the Accounts Payable Voucher Journal (Example-II), journal voucher (Example-III) will be prepared and provided to the Assistant Director, General Accounting for posting to the General Ledger.

H. Routing of Accounts Payable Vouchers:

1. After posting to the Accounts Payable Voucher Register, the Accounts Payable Vouchers will be delivered daily to the Assistant Director Disbursement for the preparation of the Voucher Check. Voucher Check will be written and placed to the proper authorities for their signatures on the check. The Voucher and Voucher Check will be then returned to the Assistant Director, Disbursement will have the check recorded on the Accounts Payable Voucher, in the Voucher Check Register (Example-VII) and Check Receipt Log and deliver the check to the payee. All supporting documents will be stamped paid, dated and check number entered and initialed by the Cashier/ Accountant.

The Voucher Check Register (Example-VII) will be prepared based on the information provided on the Accounts Payable Voucher.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

2. The Accounts Payable Vouchers will be retained in the Disbursement Section where it will be filed serially in such order so that the Voucher can be located at time for future use.
3. On the basis of voucher check Register, Disbursement Section will prepare Journal Voucher of the Month (Example-III) and send it to General Accounting Section for posting to the General Ledger.

I. INVOICE FOR SERVICES RENDERED

BREB is often to render various services centrally for the PBSs, expenses of which is to be borne by the PBSs as Short-term Loan. Expenses on legal affairs, oil testing of x-formers, the cost of advertisement published in public media for consumer awareness and business development, TA/DA of BREB officials for PBSs' Elaka Directors' election & financial monitoring of the PBSs are the examples for such services rendered on behalf of the PBSs.

The External and Internal Bill Section Will prepare an Invoice (BREB Form No-220) in triplicate and send the original copy to the PBSs for booking in Short-term loan Account. The 2nd copy will be retained by the Bill Section and the 3rd copy will be sent to General Accounts Section for necessary accounting.

Such expenses booked in short-term loan will be paid back by the PBSs within 6 to 12 months period. See the Form in Example-VIII.

J. DEBIT/ CREDIT MEMORANDUM

BREB Form No. 235 is specified as Debit/Credit Memorandum. External Bill Section will use this Form (Example-IX) for debiting the cost of closed work orders, supply of materials, etc. into Long-term Loan Account of the respective PBS.

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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

K. Existing Forms:

- (a) Accounts Payable Voucher,
BREB Form No. 185 (Example-I)
- (b) Accounts Payable Voucher Journal,
BREB Form-190 (Example-II)
- (c) Journal Voucher Form, Revised 6-82 (Example-III)
- (d) Travel Advance Form 60/A (Example-IV)
- (e) Travel Reimbursement Form 60/B (Example V).
- (f) Petty Cash Fund Report (Reimbursement).
Petty Cash Fund Report Summary, BREB Form No 62 (Example VI).
- (g) Voucher Check Register (VCR), BREB Form 90 (Example VII).
- (h) Invoice for services rendered, BREB Form 220 (Example VIII).
- (i) Debit/ credit memorandum, BREB Form 235 (Example IX).

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৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭/০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE - I

ACCOUNT PAYABLE VOUCHER

(In word TK):

BREB Form No. 185

ACCOUNTS PAYABLE VOUCHER

Prepared by: _____
Account Payable Accountant

Voucher No. _____
Date Prepared _____
Date Paid _____
Cheque No. _____
Amount TK. _____

Vendor Name

INVOICE NO. / P.O. NO. / A.C. NO.	DESCRIPTION	ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	
	TOTAL				

I Certify that the above services or expenses paid as stated that they were necessary and proper, that the voucher has been examined, that the amount claimed are accurate and reasonable, that no part of the above claimed has been paid.

Recommended for Payment : _____
Asst. Director A/C Payable Date _____

Certified and Approved for Payment : _____
Deputy Director Accounts Date _____

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৬২৩ তম বোর্ড সভার অনুমোদিত লিফট নং ১৭৭০৮



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-IV TRAVEL ADVANCE FORM

পরিচয় ফরম নং-৬০/৫
তারিখ.....

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
ক্রমণভাতা অগ্রীম গ্রহণের ফরম

সংশোধিত ১-৮০

নাম.....
পদবী..... মূল বেতন.....

দপ্তর/পরিদপ্তর.....

ক্রমণ ও বছরের বিবরণ		পরিমাণ (টাকায়)		
১। ক্রমণের তারিখ :				
২। ক্রমণের উদ্দেশ্য :				
৩। যানবাহন ভাড়া : ক) হইতে..... পর্যন্ত..... খ) যানবাহনের প্রকার..... শ্রেণী..... ভাড়া..... গ) ভাড়ার কতকংশ.....				
৪। দৈনিক ভাড়া :				
		মোট ভাড়া		
		দিনের সংখ্যা	ঘর	পরিমাণ (টাকায়)
৫। দাপ্তরিক ভাড়া :.....		মোট ভাড়ার পরিমাণ		
৬। দাপ্তরিক ভাড়া :.....		টাকা.....		
৭। দাপ্তরিক ভাড়া :.....		প্রস্তাবিত টাকা.....		
৮। দাপ্তরিক ভাড়া :.....		দায়ীকৃত অগ্রীম.....		
৯। দাপ্তরিক ভাড়া :.....		(যানবাহন ভাড়া ১০০% এবং দৈনিক ভাড়া ৭৫%)		
১০। দাপ্তরিক ভাড়া :.....		সীলসহ অফিস প্রধানের স্বাক্ষর :.....		
১১। দাপ্তরিক ভাড়া :.....		সীলসহ অফিস প্রধানের স্বাক্ষর :.....		

হিসাব পরিদপ্তরে ব্যবহারের জন্য

বকেয়া অগ্রীম.....
অনুমোদিত টাকা :.....
হিসাব প্রস্তুত :.....
বিস্তার :.....

১। নিয়ন্ত্রণকারী-ভাড়াচারের জন্য :..... মনস/চেক নং.....
২। আবেদনকারী-সম্বন্ধের জন্য :..... তারিখ :..... দুইভা পাইলাম :.....

(প্রিন্ট : অগ্রীম গ্রহণের সময় দুই কপি ফরম পূরণ করিতে হইবে) :.....
অধিকারীর স্বাক্ষর

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৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-V (FRONT PAGE)

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
অর্থগণ ভাতা বিল।

ব্যক্তিগত নাম নং ৬৩/বি
(সং ১৯৪)

যে মাসের বিলঃ.....ইং

(১) নাম : হকিম
ইমেজিড
পদবী :
কর্মস্থান :
(২) ব্যক্তির নাম :
শাখার নাম :
বিস্তার নম্বর :
(৩) ব্যক্তির বাসিদের অফিসের জন্য প্রযোজ্য)
যতমান মূল বেতন :
বর্তমান মূল বেতন :

(৬) স্থান ও তার বিকল্প সমূহের বিবরণ			(৭) আয়ন					(৮) আয়ন ও আয় বিবরণ					(৯) প্রাপ্তির মূল সংখ্যা	(১০) প্রাপ্তির মূল সংখ্যা	(১১) প্রাপ্তির মূল সংখ্যা	(১২) প্রাপ্তির মূল সংখ্যা	
ক্রম (ক)	স্থান		আয়ন		সম (গ)	সম (ঘ)	সম (ঙ)	সম (চ)	সম (ছ)	সম (জ)	সম (ঝ)	সম (ঞ)	সম (ট)	সম (ঠ)	সম (ড)	সম (ঢ)	
	সম (খ)	সম (স)	সম (হ)	সম (ল)													সম (ল)

০ প্রত্যেকটি স্থান খালিভাবে পূরণ করতে হবে।

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৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-V (REVERSE PAGE)

ব্যবহৃত পূর্ণ বিবরণ (৮) ১। যন্ত্রাদির জন্ম তারিখ : ক্রমিক নং-৫ (৫)। ২। মালিকের নাম : ক্রমিক নং-৬ (৬)। ৩। দৈনিক ছাড় : ক্রমিক নং-৫ (ক), (খ)।		পরিশোধ (টাকায়)																					
১। যন্ত্রাদির জন্ম তারিখ : ক্রমিক নং-৫ (৫)। ২। মালিকের নাম : ক্রমিক নং-৬ (৬)। ৩। দৈনিক ছাড় : ক্রমিক নং-৫ (ক), (খ)।		১। মালিকের নাম : ক্রমিক নং-৬ (৬)। ২। মালিকের নাম : ক্রমিক নং-৬ (৬)। ৩। মালিকের নাম : ক্রমিক নং-৬ (৬)। ৪। মালিকের নাম : ক্রমিক নং-৬ (৬)।																					
<table border="1"> <thead> <tr> <th>ভাতার হারঃ</th> <th>নিবন্ধিত সংখ্যা</th> <th>হার</th> <th>টাকার পরিমাণ</th> </tr> </thead> <tbody> <tr> <td>১০০% হারে নিবন্ধিত সংখ্যা</td> <td></td> <td></td> <td></td> </tr> <tr> <td>৭৫% হারে নিবন্ধিত সংখ্যা</td> <td></td> <td></td> <td></td> </tr> <tr> <td>৫০% হারে নিবন্ধিত সংখ্যা</td> <td></td> <td></td> <td></td> </tr> <tr> <td>নিষেধ হারে নিবন্ধিত সংখ্যা</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		ভাতার হারঃ	নিবন্ধিত সংখ্যা	হার	টাকার পরিমাণ	১০০% হারে নিবন্ধিত সংখ্যা				৭৫% হারে নিবন্ধিত সংখ্যা				৫০% হারে নিবন্ধিত সংখ্যা				নিষেধ হারে নিবন্ধিত সংখ্যা				<p>১। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>২। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>৩। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>৪। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p>	
ভাতার হারঃ	নিবন্ধিত সংখ্যা	হার	টাকার পরিমাণ																				
১০০% হারে নিবন্ধিত সংখ্যা																							
৭৫% হারে নিবন্ধিত সংখ্যা																							
৫০% হারে নিবন্ধিত সংখ্যা																							
নিষেধ হারে নিবন্ধিত সংখ্যা																							
<p>১। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>২। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>৩। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>৪। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p>		<p>১। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>২। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>৩। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p> <p>৪। মালিকের নাম : ক্রমিক নং-৬ (৬)।</p>																					
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-VI

BREB Form No. 62

IMPREST FUND REPORT

Total Fund Location..... Date of count

FUND POSITION		TRANSACTION SUMMARY					
Currency		Taka	Voucher No.	Date	Payee	Account No.	Amount
Denomination	Nos.						
Note :	1000.00						
	500.00						
	100.00						
	50.00						
	20.00						
	10.00						
	5.00						
	2.00						
Coin :	5.00						
	2.00						
	1.00						
Total							
Bank							
Vouchers							
Advances							
Total Fund							
Difference (If any)							
			Total				

Difference (If any) Explain :

Signature of Fund Custodian

Signature: Head of the Office

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

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৬২১ তম বোর্ড সভার অনুমোদিত প্রিন্ট নং ১৭৭০০



EXAMPLE-VII

VOUCHER CHECK REGISTER (VCR)
Disbursement Section

FY-2018-19

Month	Fund	Date	Payee Description	Cheque No.	V. No.	Voucher Payable (Amount)	BANK ACCOUNT NO.			
							DEBIT		CREDIT	
							Construction (Amount) C.A. No.	Supply (Amount) C.A. No.	TA/DA (Amount) C.A. No.	

VOUCHER CHECK REGISTER (VCR)
Disbursement Section

FY-2018-19

Month	Fund	Date	Payee Description	Cheque No.	V. No.	Voucher Payable (Amount)	BANK ACCOUNT NO.			
							DEBIT		CREDIT	
							Construction (Amount) C.A. No.	Supply (Amount) C.A. No.	TA/DA (Amount) C.A. No.	

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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১২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-VIII

BREB Form No. 220

INVOICE						
BANGLADESH RURAL ELECTRIFICATION BOARD HEAD OFFICE BUILDING Nikunja- 2, Khilkhet Dhaka-1229						
			Date		Invoice No.	
			Day	Month	Year	
						Customer Acct. No.
						Work Order No.
Invoice For Services Rendered				Amount		
Description :						
Accountant Directorate of Accounts				Assistant Director Directorate of Accounts		
				Deputy Director Directorate of Accounts		

Distribution : 1. Customer 2. Bill Section 3. G. A Section

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE - IX

BREB Form No: 235

DEBIT / CREDIT MEMORANDUM					
BANGLADESH RURAL ELECTRIFICATION BOARD					
Head Office Joar Sahara Khilkhet DHAKA					
			<input type="checkbox"/> DEBIT	<input checked="" type="checkbox"/> CREDIT	
TO		Date		DM/CM No	
		Day	Month	Year	DMCM NO- REB/DA-215-
The General Manager Moulavibazar PBS		6	9	18	Customer Acct No
		1622-01-106-000-00-0			
		Work Order No			
As on below					
EXPLANATION				Amount	
				Tk.	PS
EXPLANATION		Work Order No / Name of Month			
Being the amount credited to short term loan against cross subsidy adjusted FY-2017-2018 upto November 2017		2,376,310.67			
		Total TK. 2,376,310.67			
<i>Twenty three lac seventy six thousand three hundred ten taka and sixty seven paisa only.</i>					
 6/9/18 Md. Zakaria Khalid Assistant Accountant Supply Bill Sec. Dept. of Accounts BREB		 Md. Mozammel Haque Assistant Accountant Supply Bill Sec. Dept. of Accounts BREB		 Md. Abdul Khaleque Assistant Accountant Supply Bill Sec. Dept. of Accounts BREB	
DISTRIBUTION: (1) Beneficiary (2) Relevant Acctg. Sec. (3) Initiator					

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

REB INSTRUCTION 600-9

CASH DISBURSEMENTS PROCEDURE

<u>Contents</u>	<u>SECTION-V</u>
A. Purpose	2
B. Account Payable Disbursements	2
C. Payroll Disbursements	8
D. Cash Disbursement -Imprest (Petty Cash) Fund Procedures	9
1. Purpose	9
2. Fund establishment	9
3. Procedure for Payments	10
4. Replenishment of the Imprest Fund	10
5. Reconciliation of the Petty Cash Fund	11
6. Preparation of the Petty Cash Voucher.	12
7. Preparation of Petty Cash Fund Report"	13
8. Travel Advance & Expense Disbursement	16
9. Cash Advances disbursement	20
10. Debit/Credit Memorandum	21

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

CASH DISBURSEMENTS PROCEDURE

A. PURPOSE

The Cash Disbursement function of the Directorate of Accounts is under the supervision of the Assistant Director and Deputy Director, Disbursements Section who control and maintain the disbursement of all cash either by cash or check and provide the Controller (Accounts & Finance) with all of the required accounting information in the form of a voucher check register, check payroll register and journal vouchers which are used to post to the General Ledger. There are several different types of cash disbursements which are explained in this procedure.

B. ACCOUNTS PAYABLE DISBURSEMENTS

1. When the Accounts Payable Accountant, Directorate of Accounts has audited all of the supporting documents, receiving reports, purchase orders, requests for payment, travel advance and other documents which are required in the preparation of a voucher check and these have been entered on the accounts payable voucher (Example-I) and all approval authorities signed; the accounts payable voucher will be delivered to the Assistant Director, Disbursements Section for payment.

2. Upon receipt of the Accounts Payable Voucher, the Assistant Director, Disbursements will prepare a voucher check Register (Example-II), which will contain the date, amount, check number, payee name and address, invoice number and date, purchase order number (if any), a brief description or the purpose of the payment, amount to be debited and the bank account number, and the amount to be credited and accounts payable account number, which is 2714. See the example of Voucher Check Register (Example-II).

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. The Assistant Director, Disbursement Section will then sign the accounts payable voucher check and attach it to the accounts payable voucher and deliver it to the concerned official for his signature. The Assistant Director, Disbursement will assure that the check data is entered on the Voucher Check Register in numerical sequence. See the example of Voucher Check Register.

4. Each day the Voucher Check Register will be footed and cross footed to assure accuracy of Debit & Credit entries.

5. At the end of the month, the Voucher Check Register will again be footed and cross footed to assure accuracy of monthly entries on Disbursements.

6. A Journal Voucher will be prepared in duplicate from the recapitulation of the Voucher Check Register for use in posting to the General Ledger. See example No.III.

The Journal Voucher will then be posted to the General Ledger and Subsidiary Ledger.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

7. The Voucher Check Register will be used to reconcile bank accounts, to record checks paid, and for the preparation of the outstanding check listing used in the bank reconciliation process.

8. The countersigned check and accounts payable voucher are then returned to the Accountant/Cashier for further necessary action as follows:

- (a) Original Voucher Check is delivered to the payee. A log book shall be maintained by the Accountant/Cashier to be utilized for the recording the check disposition, receipt signed by payee, or record of mailing, as the case may be.
- (b) The accounts payable voucher and the supporting documents will be all stamped paid with date of payment and check number entered on the individual documents and initialed by the Asstt. Accountant over the stamped area.
- (c) After all entries are made in the Voucher Check Register, the accounts payable voucher with supporting documents will be retained in Disbursements Section.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE - I

ACCOUNT PAYABLE VOUCHER

(In word Tk) : 000000

BREB Form No. 185 ACCOUNTS PAYABLE VOUCHER Vendor No. _____ Date Prepared _____ Date Paid _____ Cheque No. _____ Account Tk. _____ Prepared by : Accounts Payable Accountant	VENDOR/EMPLOYEE NAME NUMBER _____ INVOICE NO. / P.O. NO. / W.O. NO.	DESCRIPTION	ACCOUNT NUMBER	AMOUNT DEBIT	AMOUNT CREDIT	Date Deputy Director Accounts Date Asst. Director A/C Payable
						TOTAL
I Certify that the above services or expenses paid as stated that they were necessary and proper, that the voucher has been examined, that the amount claimed are accurate and reasonable, that no part of the above claimed has been paid.						
Recommended for Payment : _____ Date _____					Certified and Approved for Payment : _____ Date _____	

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE - II

BREB Form No. 90

VOUCHER CHECK REGISTER (VCR)

Disbursement Section

FY-2018-19

Month	Fund	Date	Payee Description	Cheque No.	V. No.	CREDIT			
						Voucher Payable (Amount)	Construction (Amount)	Supply (Amount)	TADA (Amount)

VOUCHER CHECK REGISTER (VCR)

Disbursement Section

FY-2018-19

Month	Fund	Date	Payee Description	Cheque No.	V. No.	CREDIT			
						Voucher Payable (Amount)	Construction (Amount)	Supply (Amount)	TADA (Amount)

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

C. PAYROLL DISBURSEMENTS:

1. Upon receipt of the Bank Advices as prepared by the Assistant Director, Payroll with all approvals completed, the Asstt. Director/ Deputy Director, Disbursements Section & Director, Accounts (as the case may be) will give written instruction to the bank for crediting the amounts to the individual bank accounts of the concerned employees and prepare other necessary documents against the payment of payroll as required.

2. All employees will be listed on the Check Payroll Register which will contain the following items: post Number, Name, Check Number, Gross Payroll, Deductions Itemized and Net Payroll Amount. On the date of payment of the payroll and completed checks drawn, the Check payroll Register will be footed and cross footed to assure accuracy of entries.


3. A Journal Voucher will be prepared in duplicate from the recapitulation of the Check Payroll Register for use in posting to the General Ledger and Subsidiary Ledger. The Journal Voucher will then be posted in the General Ledger and Subsidiary Ledger by the General Accounts Section.


4. The Payroll Bank Advice for employees deposited to banks will require a letter of transmittal prepared by the Disbursements Section. Bank Advice will be prepared listing the employees by name, bank account number, and amount of deposit for each employee. This letter will require a receipt/Credit memo by the bank indicating that each employee's account has been credited for the amount.

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৬২১ ডায়ারি নং ১৯৯০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

D: CASH DISBURSEMENT IMPREST PETTY CASH FUND PROCEDURES:

1. PURPOSE:

The purpose of an Imprest Fund or Petty Cash Fund is for the purchase of small value office supplies, small tools, casual labor payments, traveling expense advances, and other minor expenditures that do not require a purchase order or procurement process.

2. FUND ESTABLISHMENT

- (a) The Imprest Funds have been established by BREB Instruction 600-2 the amount of the funds may be revised by authority of the Member, Finance as the BREB offices require. The custodian of the Fund will be designated by the Head of the offices. The custodian shall be the only individual permitted to handle the Imprest Fund and will be accountable for the fund. The custodian should be provided with a safe and cash box for the security of the funds entrusted to his care.
- (b) The fund should be established by drawing a cheque to the order of the custodian in an amount sufficient to provide funds for a minimum of one (1) week to one (1) month cash requirements. The fund should be replenished once in a month or when more than 60% of fund is exhausted. The replenishment of the fund requires that a cheque should be drawn to the request of the custodian supported by a Petty Cash Voucher for each expenditure and a Petty Cash Fund Report.
- (c) If additional requirements for other Imprest Funds become necessary, the Member (Finance) shall have the authority to authorize the same as needed in accordance with BREB Instruction 600-2.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. PROCEDURE FOR PAYMENTS

- (a) The payee (person to be reimbursed) should prepare a Petty Cash Voucher. This form should be approved by the Head of the office prior to submission for payment. The Office/Directorate will retain the copy. Receipts for expenditures should be attached to the Petty Cash Voucher (Example-IV).
- (b) When the voucher is approved, it should be presented to the Imprest Fund custodian for payment.
- (c) The Payee is required to sign the Petty Cash Voucher to acknowledge receipt of the payment. The original and duplicate Petty Cash Voucher must be kept with the custodian in his/her cash record file until he/she is ready to prepare a request for replenishment of his/her petty cash fund.

4. REPLENISHMENT OF THE IMPREST FUND

- (a) Once in a month or when 60% of the fund is exhausted, the fund can be replenished. The custodian of the fund must prepare a petty Cash Fund Report (Example-V).
- (b) The Petty Cash Fund Report will include a listing of all Petty Cash Vouchers and an accounting for the total fund. This summary will indicate the previous balance of the fund, expenditures listed by date, voucher number in sequence, account number to be charged, and amount. Expenditures will be totaled and the total value deducted from the previous balance and a new balance entered. A detail by values of the present cash on hand will be listed. The Petty Cash Fund Report will be signed by the custodian and submitted to the Head the office for signature as approval for payment.

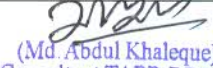
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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

- (c) When the Petty Cash Fund Report is approved, the original accompanied by all supporting documents will be presented to the Assistant Director, Disbursements Section for payment. The duplicate copy will be retained by the custodian for his/her records.
- (d) The Petty Cash Fund Report along with supporting documents will be used to prepare the replenishment cheque. The cheque number and date will be entered on the report where indicated. The replenishment cheque will be drawn for the amount as approved payable to the order of the custodian by name. The cheque will then be cashed at a bank and the fund so replenished.

5. RECONCILIATION OF THE PETTY CASH FUND

The Petty Cash Fund should be reconciled daily by the custodian to maintain the fund and vouchers paid in daily balance. All supporting documents will be stamped paid, dated and initialed by the custodian at the time of payment.


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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

6. PREPARATION OF PETTY CASH VOUCHER:

- (a) The Petty Cash Voucher must be used to support all payments from the Petty Cash Imprest Fund. Four (4) copies are required to be prepared by the Custodian of the Petty Cash Fund. Attach all Supporting receipts or other documents required by BREB procedures. The form must be signed by the payee and the authorized supervisor of his Directorate prior to submission to custodian of Petty Cash Fund. The payee and the Directorate will retain a copy of the voucher. See Example No.IV.
- (b) Upon payment of the voucher the custodian of the Petty Cash Fund shall retain the original and duplicate copy of the voucher with all the supporting documents and file them numerically in a file folder in the safe until the Petty Cash Fund Report is prepared for replenishment of the fund. The petty Cash Voucher and all supporting documents should be stamped "PAID" with date of payment. When the Petty Cash Fund requires replenishment, all paid vouchers together with supporting documents will be summarized on the Petty Cash Fund Report (Example-V) and presented to the Assistant Director, Internal Bill Section for preparation of accounts payable voucher.

The Petty Cash Voucher will be serially numbered by the custodian of the fund and recorded on the Petty Cash Fund Report.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

7. PREPARATION OF PETTY CASH FUND REPORT:

This Form is required to be prepared to replenish the Petty Cash Fund for the expenses as reported on Petty Cash Vouchers. Each voucher is listed on this report by voucher number, in sequence, by date payee, account number, and amount. In addition to listing these items the amounts will be totaled and a report of the Imprest Fund will be entered as indicated herein.

The report will be prepared in three (3) copies and signed by the custodian. The original of the report and all supporting documents will be audited by the Internal Bill Section and approved for payment, then it will be used to support the accounts payable voucher and the replenishment cheque.

When payment is made by the Disbursements Section, the cheque will be drawn to the order of the custodian and the cheque number and date entered on the Petty Cash Fund Report. See Example No.V. The duplicate copy of the Report and the cheque will be delivered to the custodian who will cash the cheque to replenish his Imprest fund. The triplicate copy of the Report will be retained in the Directorate. The custodian will retain his/her copy of the Petty Cash Fund Report for his/her records.


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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-IV

BREB Form No- 61

Office

PETTY CASH VOUCHER

Voucher No

Date-----

Payee----- Department

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

Explanation of expenditure (s)	Chargeable Account No.	Amount

Amount in word -----

Total reimbursement requested for Tk.....

Payment requested by: Verified By: Payment approved by:

(Payee)

Approved by

- Distribution: 1. For voucher
2. Fund Custodian

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-V

BREB Form No. 62

IMPREST FUND REPORT

Total Fund Location Date of count

FUND POSITION		TRANSACTION SUMMARY					
Currency		Taka	Voucher No.	Date	Payee	Account No.	Amount
Denomination	Nos.						
Note :	1000.00						
	500.00						
	100.00						
	50.00						
	20.00						
	10.00						
	5.00						
	2.00						
Coin :	5.00						
	2.00						
	1.00						
Total							
Bank							
Vouchers							
Advances							
Total Fund							
Difference (If any)			Total				

Difference (If any) Explain :

Signature of Fund Custodian

Signature: Head of the Office

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

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১৯৯০-১৯৯১ সালের অর্থবছর



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

8. TRAVEL ADVANCE & EXPENSE DISBURSEMENT

1. Travel Advance:

BREB employees may require Travel Advance before to make authorized travel. The Form necessary for processing a travel advance is Travel Advance, Form No.60/A (Revised 1-84). Example-VI. This Form which is self explanatory will be used by the employees for requesting travel advance.

2. Travel Expense Reimbursement:

After completing travel, the employee will submit the TA/DA Bill for payment. The Form is required for recording the travel details with entitled TA/DA and also for processing an account payable voucher for travel expense reimbursement. It is TA/DA Bill Form No. 60/B, Example-VII.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-VI TRAVEL ADVANCE FORM

পরিষেবা ফর্ম নং-৬০/এ
সংশোধিত ১-৮-৪

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
ভ্রমণভাতা অধীম গ্রহণের ফর্ম

তারিখ.....

নাম.....
পদবী..... মূল বেতন.....

সংস্করণ/পরিমিতকরণ.....

ভ্রমণ ও খরচের বিবরণ		পরিমাণ (টাকায়)	
১। ভ্রমণের তারিখ :			
২। ভ্রমণের উদ্দেশ্য :			
৩। যানবাহন জাত (ক).....	হইতে.....	পর্যন্ত.....	
খ) যানবাহনের প্রকার.....	শ্রেণী.....	জাতা.....	
গ) জাতের কতকণ.....	মোট জাতা		
৪। দৈনিক জাতা :	যাত্রা.....	দিনের সংখ্যা	হাট
	আসা.....		
	অবস্থান :- তারিখ.....		
	হইতে.....	পর্যন্ত	
মোট জাতার পরিমাণ			
৫। মাসামাল বাবদ :-.....	টাকা.....		
দাবীকৃত টাকা (কমার্চ).....	প্রত্যাহিত টাকা.....		
আবেদনকারীর স্বাক্ষর :-.....	দাবীকৃত অধীম.....		
	(যানবাহন জাতা ১০০% এবং দৈনিক জাতা ৭৫%)		
সীলসহ অনুব্রহ্মণকারী কর্মকর্তার স্বাক্ষর :	সীলসহ অফিস প্রধানের স্বাক্ষর :		

হিসাব পরিদপ্তরে ব্যবহারের জন্য

বকেয়া অধীম :.....
অনুমোদিত টাকা :.....

হিসাব নম্বর :.....
বন্টন :.....

১। নিয়ন্ত্রণকারী-আউচারের জন্য :.....
২। আবেদনকারী-সমর্থকের জন্য :.....

নগদ/চেক নং :.....
তারিখ :.....

প্রটো : অধীম গ্রহণের সময় দুই কপি ফর্ম পূরণ করিতে হইবে।
এহণকারীর স্বাক্ষর

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-VII (FRONT PAGE)

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
অর্থ বিভাগ

যে মাসের বিলঃইং

নাম : বাকার্যঃ
ইংরেজীতে :

পত্রী :
কর্তৃপক্ষ :

বর্তমান মূল বেতন :

স্বাক্ষর :
পদের/পরিচয়ের নাম :

বর্তমান স্থান :

(স্বাক্ষর বাহিরের অফিসের জন্য সংযোজ্য)

(১) প্রকল্প		(২) স্থান			(৩) আয়					(৪) ব্যয়				(৫) বাকি	
ক্রমিক	নাম	ক্রমিক	নাম	ক্রমিক	নাম	ক্রমিক	নাম	ক্রমিক	নাম	ক্রমিক	নাম	ক্রমিক	নাম	ক্রমিক	নাম
১		১		১		১		১		১		১		১	
২		২		২		২		২		২		২		২	
৩		৩		৩		৩		৩		৩		৩		৩	
৪		৪		৪		৪		৪		৪		৪		৪	
৫		৫		৫		৫		৫		৫		৫		৫	
৬		৬		৬		৬		৬		৬		৬		৬	
৭		৭		৭		৭		৭		৭		৭		৭	
৮		৮		৮		৮		৮		৮		৮		৮	
৯		৯		৯		৯		৯		৯		৯		৯	
১০		১০		১০		১০		১০		১০		১০		১০	

০ প্রতিটি কলাম সংশ্লিষ্ট পদের নামে পূরণ করা হইতে পারে।

৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

9. CASH ADVANCES DISBURSEMENT

(a) PURPOSE:

Cash advances are required for business purposes such as salary advances, travel advances, purchase of materials and supplies, etc. All advances must be accounted for either by submission of paid receipts or by deduction from the employee's payroll.

(b) PREPARATION OF FORM:

The Request for Cash Advance should be prepared by the person requesting the advance or by his administrative office and approved by the concerned Director or higher official. The purpose of the request should be explained in the body of the request form. Repayment method should be indicated on the form. If the purpose is for purchase of supplies or for use of travel expenses, the advance should be liquidated upon return from the travel and the expense supported by a Petty Cash Voucher or Travel Expense Report, as the case may be. The advance payment must have final approval of the Director, Accounts before payment is made or cheque drawn.

(c) LIMITATIONS OF ADVANCES:

1. Salary advances shall be limited to not more than 80% of the employee net monthly Salary earnings and must be deducted from the next payroll. Travel advances may not exceed the estimated travel expenses plus a 10% contingency for estimating error. Travel advances will be accounted for with receipts for all expenditures for hotel accommodations, transportation cost including Daily Allowance. Travel advances not adjusted within (30) thirty days, after date of advance payment will be deducted from the employee's next payroll.


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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

2. The traveler will file a "Travel Expense Bill" immediately on return from travel and this TA/DA Bill will indicate the travel advance. Any difference between the advance and the actual expense will, be either reimbursed or deducted from the employee's next payroll.

10. DEBIT/CREDIT MEMORANDUM

BREB Form No. 235 is specified as Debit/Credit memorandum. As and when the PBSs will pay-back the amounts against both short-term and Long-term Loan to BREB, Disbursement Section will provide the "Official Receipt" and send the Credit Memo to the PBS by using this Form (Example-VIII) for crediting the amount into the respective Loan Accounts.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

EXAMPLE-VIII

BREB Form No: 235

DEBIT / CREDIT MEMORANDUM				
BANGLADESH RURAL ELECTRIFICATION BOARD				
Head Office Joar Sahara Khilkhet DHAKA				
		<input type="checkbox"/> DEBIT	<input checked="" type="checkbox"/> CREDIT	
TO		Date		DM/CM No
The General Manager		Day	Month	Year
Moulavibazar PBS		6	9	18
		DMCM NO- REB/DA-215-		
		Customer Acct No		
		1622-01-106-000-00-0		
		Work Order No		
		As on below		
		Amount		
		Tk.		PS
EXPLANATION				
EXPLANATION	Work Order No / Name of Month			
Being the amount credited to short term loan against cross subsidy adjusted FY-2017-2018 upto November 2017			2,376,310.67	
		Total TK.		2,376,310.67
Twenty three lac seventy six thousand three hundred ten taka and sixty seven paisa only.				
 6/9/18 Md. Zakaria Khalid Assistant Accountant Supply Bill Sec. Dept. of Accounts BREB		 Md. Duhidul Islam Consultant TAPP BREB		 Md. Moxammel Haq Consultant TAPP BREB
DISTRIBUTION: (1) Beneficiary (2) Relevant Acctg. Sec. (3) Initiator				

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

REB INSTRUCTION 600-9

WORK ORDER PROCEDURES

SECTION-VI

Contents

A.	Purpose	02
B.	Tender Processing, Issuing NoA and Signing Contracts	02
C.	Work order issuing /Contract signing Authority	04
D.	Work Order Numbering	04
E.	Cost Variation of Work Orders & Time Extensions	07
F.	Payment against issued work Order	07
G.	Close-out of Work Orders	08
H.	Filing of Work Orders	08
I.	Materials Schedule For Carrying Contract	08
J.	Allocation of Project Materials	09
	Specimen Copies of NoA & Contracts (Examples)	10-36

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

WORK ORDER PROCEDURES

A. Purpose:

The purpose of a work order system is to properly account for the costs of construction of civil works overhead lines, sub-stations consultancy services, purchases of construction materials & goods and carrying of the construction materials. In order to obtain this objective, this work order system has been developed and is explained in this procedure.

B. Tender Processing, Issuing NoA and Signing Contract:

1. DPP& APP: Description of the constructions of works and purchases and the cost thereof are outlined in the approved Development Project Performa (DPP). Based on the information and data contained in DPP, the concerned Project Director/Procuring Entity (PE) will prepare the Annual Procurement Plan (APP) which will be approved by the Head of Procuring Entity (HOPE).
2. BOQ: Based on APP, RE, XEN and General Manager of the PBS will prepare Bill of Quantities (BOQ) for PBS construction.

For BREB construction, BOQ will be prepared by the Consultants and be approved by the Procuring Entities (PEs).

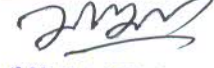
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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. Tender Floating & Evaluation:

After approval of BOQ, Tender will be floated in EGP system. Tender Method (Whether it will be OPM or LTM or DPM) will be determined by the Procurement Entities (PEs) with the approval of the HOPE.

Opening of Tenders and Evaluation of the received Tenders will be accomplished by the committees formed, comprising of the officials as per their delegation of authority in compliance with the PPR.

4. Issuance of Notification of Award (NoA):

NoA will be issued to the selected Bidder by PEs (Example-I & II).

NoA will contain the followings:

- a) The Contract no.
- b) Description of Works
- c) Contract amount
- d) Contractor will be requested:
 - i) to accept in writing the NoA within/Seven (7) working days from the date of issuance of NoA.
 - ii) to furnish a performance Security for the amount as specified in the bidding document within 21 days from the date of issuance of NoA.
 - iii) to sign the contract within 28 days from the date of issuance of NoA.

5. Issuance of Work Order & Contract Signing:

After acceptance of NoA by the selected Bidder and receipt of performance guarantee (PG) Contract will be signed with the Bidder's authorized representative on Non-judicial Stump of Tk. 300.00.

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

C. Work order issuing /Contract signing Authority:

Work order/Contract	Work Order issuing/Contract signing Authority
Construction of civil works- PBS and BREB	Project Director (s)/ concerned SE(s)
Construction of Sub-Stations (New/Renovation)	
Purchase of Construction Materials/ Goods (SPC/Wooden Poles, Transformer, Conducts Meters, Line Hard Ware connectors, Cross-arms, Insulators, LT items, Arresters, Transports/ Transportation Equipment, etc.)	
Consultancy Service (Electrical)	Director, SE&D
Consultancy Service (Civil)	Superintendent Engineer(Project)/ Procuring Entities (PEs/ General Manager
Consultancy Service (Project Supervision & Management)	Project Director(s)
Carrying of Construction Materials	Director, CS&M
Perchance from BREB Revenue/ PBS Funds	Director, Procurement

D. Work Order Numbering:

1. Work Order Numbering for different types of construction Works, Consultancy Services, Purchase of Construction Materials etc. should be uniform and be used by the Project Directors/ Procuring Entities (PEs) with UNIFORMITY.

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৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

2. Work Order Numbering as per classification of works will be as follows:

a) **Overhead line:**

11-Name of the PBS (in brief using 3 digits)- Project Name- W/O issue Date (Day-Month-Year)- Package No & Sub-package no. (N/R).

* Name of the PBS- Dhaka PBS-1 & Feni PBS can be referred as DAI & FEN.

* 'N' for New work Order, and 'R' for Renovation Work Order can be referred.

b) **Sub-Station:**

12-Name of the PBS- Project Name- W/O Issue Date (Day-Month-Year)- Package No. & Sub- Package No. (N/R).

c) **Civil Works:**

17-Name of the PBS- Project Name- W/O Issue Date (Day-Month-Year)- Package No. & Sub- Package No.

The above referred first two (02) digits 11, 12 & 17 indicate:

✓ The first digit (1) refers that it is an addition to plant- we are adding to or increasing the amount of Plant.

✓ The second digit (1/2/7) refers to a overhead line work order, a sub-station work order and civil work order respectively.

✓ "Name of the PBS" refers to the organization designation.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-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 Molla)
Asst. Secy. (Board), BREB.

৩২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Note-1:

If the Work Order is for BREB construction, insert "BREB" in place of "PBS Name".

Note-2:

The ascending sequential Work Order/ contract number may be assigned /added at the end of Work Order Numbering.

d) Consultancy Service:

EC-Name of the PBS- Project Name- W/O issue date (Day-Month-Year)- Package & Sub-Package No.

* EC refers to Electrical Consultancy

e) Purchase of Construction Materials/Goods:

BREB/Project Name/Package & Sub-Package No/Fiscal Year.

f) Carrying of Construction Materials:

BREB/CSM(C)/Name of the Project-Type/ Year of issue/ Contract Serial.

Specimen Copies of contract signed for Civil Works, Overhead lines, Sub-stations, Consultancy Services, Purchase of goods and Carrying can be seen in Example-iii, iv, v, vi, vii & viii respectively.

Revision:

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

(Md. Mozibur Rahman)
Consultant TAPP BREB

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

৬২১ ডায় বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

E. Cost Variation of Work Orders & Time Extensions:

1. Cost Variation with additional works up to 15% will be approved by the authority that has approved the contract. The approval of the next higher authority will be required, if the cost variation ranges from 'above 15% to 50%'.
2. As per application of the contractor, Procuring Entities (PEs) are entitled to extend time of work order for the period, covering 20% of the original time-frame.

In case, more time (above 20%) is required, the HOPE may allow this, if he deems it justified, considering the application of the contractor.

Note: The contractor shall have to submit the Performance Security for the amount of cost variation. This Performance Security shall remain valid for up to 28 days from the extended period.

F. Payment against issued work Order:

The cost of construction, purchase of construction Materials, carrying and the related Services including consultancy Service will be paid by the respective Project Director's office from the Project Fund.

While making each payment, the designated personnel will check the invoices and supporting documents in compliance with the terms & conditions of the contract.

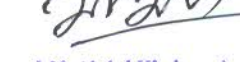
Revision:

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


(Md. Mozibur Rahman)
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(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 Mollah)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

G. Close-out of Work Orders:

After completion of works, the work Orders will be closed-out following the laid down guidelines and the cost of construction and purchase of services and goods will be transferred to Plant. Then Debit Memo will be sent to the respective PBSs for necessary accounting the cost into the Long Term Loan Account.

H. Filing of Work Orders/Contracts:

Original Copies of the Work Orders and all supporting documents will be filed in the office of the Project Directors/ Procurement Entities (PEs) and be preserved for future use, such as audit and other purposes.

I. Materials Schedule For Carrying Contract:

a) Materials Schedule is an important base document for initiating the Tender Processing by CS&M Directorate.

b) The Materials Schedule will be prepared, analyzing the PBS-Wise Overhead Line Construction Targets as provided by the office of the Chief Engineer (Project).

The Project Directors and MPS Directorate will co-ordinate with each other and provide necessary supports with respect to relevant information and data to CS&M Directorate so that the Schedule of Materials can be prepared in a rightly order.

After preparing the Schedule of Materials and fixing the quantity to be carried to the PBSs, the CS&M directorate will go for Tender processing.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-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. Ansanul Haque,
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

J. Allocation of Project Materials:

After issuance of Work Over for carrying of construction Materials to the destination Points (PBSs), it is necessary to continue the carrying under the carrying contract. It is for avoiding the delayed completion of the construction works due to shortage of materials at stock. So, it demands proper and timely allocation of materials as per the Project-wise targets of line construction by the MPS Directorate. This will keep the carrying schedule in a right track and un-interrupted.

Regarding this, the MPS directorate will ensure the necessary measures timely and co-ordinate will CS&M Directorate.


Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-9	1
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(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. Ansanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
TAPP BREB


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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Example-I



বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
BANGLADESH RURAL ELECTRIFICATION BOARD

ISO 9001, ISO 14001 &
OHSAS 18001 Certified

Memo No: 27.12.0000.160.07.018.17. 202

Desh Engineering & Development Agency (Pvt.) Ltd,
House No 11, Kabi Faruque Sharoni, Nikunja 2,
Joar Shahara, Khilkhet, Bangladesh.

Office of the Project Director
URIDS(RRKB) Project
Bangladesh Rural Electrification Board
House No: 09(1st Floor), Kabi Faruk Sharoni,
Nikunja-2, Khilkhet, Dhaka-1229.
Phone: 02-8900596
E-mail: uridsrrkbrcb@gmail.com

Date: 04.11.2018

Subject: Notification of Award for Sub-package No. URIDS(W)-CW-01-06 for Procurement of Civil Work under ADB Loan No. 3522-BAN.

This is to notify you that your bid dated 28.06.2018 for execution of Civil Works for the construction of

- (A) (i) 3-Storeyed Office Building cum warehouse with 5-Storeyed Foundation (ii) 3-Storeyed D- Type Building with 5-Storeyed Foundation (iii) 2-Storeyed E-Type Building & 4-Storeyed F- Type Building with 6-Storeyed Foundation (iv) 2-Storeyed Garrage Cum Ansar Barack (v) Deep Tube Well with Pump House & (vi) Ancillary Works (Internal Road, Boundary Wall, Gate, Security Post, Master Drains, Sewerage System, Shaded Open Store Yard, Store Yard Fencing and Miscellaneous works) at Shener Bazar Zonal Office Complex in Khulna PBS and
- (B) Maintenance Work For The (i) System Operation Regional Office (ii) System Operation Workshop (iii) Replacement of carogated CI Sheet for Storage & Open Yard (iv) Ansar Barack (v) Construction Of Internal Road & (vi) Ancillary Works (Construction Of Watch Tower, Guard Room, Car Watch Center And Earth Filling & Harring Bond For 3 Nos. Open Yard) at Central Warehouse, Khulna. against Contract No: BREB/URIDS(RRKB)/URIDS(W)-CW-01-06/2018-2019 for accepted contract amount of **BDT 20,45,44,784.95 (Twenty Crore Forty Five Lac Forty Four Thousand Seven Hundred Eighty Four Taka and Ninety Five Paisa)** only excluding Local VAT & TAX as corrected and modified in accordance with the Instructions to Bidders is hereby accepted by Bangladesh Rural Electrification Board (BREB) against Up-Gradation, Rehabilitation and Intensification of Distribution System (Rajshahi, Rangpur, Khulna and Barishal Divisions) project of BREB under ADB Loan No: 3522-BAN.

Your Contract No: will be BREB/URIDS(RRKB)/URIDS(W)-CW-01-06/2018-2019 and you are requested to take following actions:

- Accept in writing the Notification of Award (NOA) within seven (7) working days of receiving this NOA.
- Furnish a Performance Security in the specified format attached in the section-9 of the bidding document and in the amount of **BDT 2,04,54,478.50 (Two Crore Four Lac Fifty Four Thousand Four Hundred Seventy Eight Taka and Fifty Paisa)** only for the period of 15 (Fifteen) months within Twelve (12) days issuance of this letter but not later than 15.11.2018 in accordance with ITB Clause 41.1.
- Sign the Contract within 28 (twenty Eight) days of issuance of this Notification of Award but not later than 29.11.2018 in accordance with ITB Clause 40.2.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-10	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. Ansanul Haque)
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০




Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



You may proceed with the execution of works only upon completion of the above task. You may also note that this Notification of Award shall constitute the formation of this contract which shall become binding upon you.

Sincerely yours,


(Mohiuddin Ahmed)
Project Director

Copy for information and necessary action:

1. Chief Engineer (Project), BREB, Dhaka.
2. Superintendent Engineer, Jessore Zone, BREB, Jessore
3. P.S to Chairman/Member (D&O/P&D), BREB, Dhaka.
4. Executive Engineer, Khulna, BREB, Khulna.
5. Deputy Director, Central Warehouse Khulna., BREB, Khulna.
6. Deputy Director, Finance, URIDS (RRKB) project, BREB, Dhaka.
7. General Manager, Khulna PBS.
8. M/s. Dynamic Engineers and Consultants Ltd.
9. Jaimes Kolantharaj, Energy Specialist, Energy Division, South Asia Department, ADB.
10. Nadia Tasnim, Associate Project Analyst, BRM, ADB, Dhaka.


84-11-18
(Md. Abul Kalam)
Deputy Director

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-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 Mollah)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Example-II



Deputy Project Director
ISO: 9001, ISO: 14001 &
OHSAS: 18001 Certified

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
Bangladesh Rural Electrification Board

Memo No.: 27.12.0000.138.07.156.18. ৪৭৬

TS Transformers Ltd. JV Global Marketing Services
Level#12A & 13b, Bldg-21, Road-17, Block-C,
Banani C/A, Dhaka-1213.

Contract No. : **BREB/1.5MCCP/SSN-04-02-2017-2018**
Subject : **NOTIFICATION OF AWARD.**

Office of the Project Director
1.5 MILLION CONSUMER CONNECTION
THROUGH RURAL ELECTRIFICATION EXPANSION
Bangladesh Rural Electrification Board
Training Academy Building (5th Floor)
Nikunja-2, Khilkhet, Dhaka-1229,
e-mail: pd1.5mcc@gmail.com

Date: 26-06-2018

This is to notify you that your Tender dated 26.09.2017 for the execution of the Works for Supply, Installation, Testing & Commissioning of 33/11 KV, 04 Nos. of Sub-Station (10/14 MVA Each, Turn-Key) under "1.5 Million Consumer Connection Through Rural Electrification Expansion" Project for Jamalpur PBS (Mothergonj-2), Chittagong PBS-1 (Boalkhal-2), Feni PBS (Shagolnya-3) & Comilla PBS-1 (Chandina-4) against Package No. 1.5MCC-SSN-04, Sub-Package No. 1.5MCC-SSN-04-02 for the Contract Price (Including price to deliver goods to final destination and VAT & other Taxes) of BDT. 26,06,34,000.00 (TAKA TWENTY SIX CRORE SIX LAC THIRTY FOUR THOUSAND ONLY) as corrected and modified in accordance with the Instructions to Tenderers and Tenderers commitment as per clarification has been approved.

You are thus requested to take following actions:

1. accept in writing the NOTIFICATION OF AWARD within Seven (7) Working days of its issuance pursuant to ITT Sub-Clause 64
2. furnish a Performance Security in the specified format and in the amount of BDT. 2,60,63,400.00 (Taka Two Crore Sixty Lac Sixty Three Thousand Four Hundred Only) for the period of 24 (Twenty Four) months, within fourteen (14) days of acceptance of this Notification of Award but not later than 10/07/2018, in accordance with ITT Clause 65 & 66.
3. sign the Contract within twenty eight (28) days of issuance of this NOTIFICATION OF AWARD but not later than 24/07/2018, in accordance with ITT Clause 69

You may proceed with the execution of the Works only upon completion of the above tasks. You may also please note that this Notification of Award shall constitute the formation of this Contract which shall become binding upon you.

We attach the draft Contract and all other documents for your perusal and signature.

Regards,

Yours faithfully,

(A K M Rashedul Hoque Chowdhury)
Project Director

Distribution: For information and necessary action to :

1. Member (D&O/P&D), BREB, Dhaka.
2. Chief Engineer (Proj./P&O), BREB, Dhaka.
3. Superintending Engineer, Chittagong Zone, Mymensing Zone, Comilla Zone, BREB.
4. PS to Chairman, BREB, Dhaka.
5. Senior General Manager/General Manager, Jamalpur PBS, Chittagong PBS-1, Feni PBS & Comilla PBS-1.
6. Executive Engineer, Chittagong/Comilla/Mymensing, BREB.

(Md. Awlad Hossain)
Deputy Project Director

Revision:

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

(Md. Mozibur Rahman)
Consultant TAPP BREB

(Md. Dujidul Islam)
Consultant TAPP BREB

(Md. Moxammel Huq)
Consultant TAPP BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Amanul 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



Example-III

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
BANGLADESH RURAL ELECTRIFICATION BOARD

ISO 9001, ISO 14001 &
OHSAS 18001 Certified

Memo No: 27.12.0000.160.07.018.17. ২৫২

Desh Engineering & Development Agency (Pvt.) Ltd,
House No 11, Kabi Faruque Sharoni, Nikunja 2,
Joar Shahara, Khilkhet, Bangladesh.

**SUBJECT : CONTRACT AGREEMENT AGAINST PACKAGE NO. URIDS(W)-CW-01
Sub-package No. URIDS(W)-CW-01-06**

Reference : Memo No: 27.12.0000.160.07.018.17.202

Date: 18/11/2018

Office of the Project Director
URIDS(RRKB) Project
Bangladesh Rural Electrification Board
House No-09(1st floor), Kabi Faruque Sarani
Nikunja-2, Khilkhet, Dhaka-1229.
Mobile: 01911297393
E-mail: uridsrrkblrbcb@gmail.com

Contract No : BREB/URIDS(RRKB)/URIDS(W)-CW-01-06/2018-2019
Item : Procurement of Civil Work

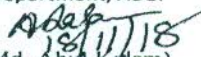
With reference to the above, please be informed that the signed Contract Agreement against Package No: URIDS(W)-CW-01, Sub-package No. URIDS(W)-CW-01-06 under "Up-Gradation, Rehabilitation and Intensification of Distribution System (Rajshahi, Rangpur, Khulna and Barishal Divisions) project" is attached herewith for your necessary action.

Attached: Signed Contract Agreement.


18-11-18
(Mohiuddin Ahmed)
Project Director

Copy for information and necessary action:


1. Chief Engineer (Project), BREB, Dhaka.
2. Superintendent Engineer, Jessore Zone, BREB, Jessore
3. P.S to Chairman/Member (D&O/P&D), BREB, Dhaka.
4. Executive Engineer, Khulna, BREB, Khulna.
5. Deputy Director, Central Warehouse Khulna., BREB, Khulna.
6. Deputy Director, Finance, URIDS (RRKB) project, BREB, Dhaka.
7. General Manager, Khulna PBS.
8. M/s. Dynamic Engineers and Consultants Ltd.
9. Jaimes Kolantharaj, Energy Specialist, Energy Division, South Asia Department, ADB.
10. Nadia Tasnim, Associate Project Analyst, BRM, ADB, Dhaka.


18/11/18
(Md. Abu Kalam)
Deputy Director(Tech.)

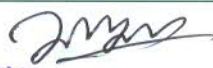
Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-13	1
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(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



৳ ৯৪৫৯২৮১

Contract Agreement

Fund: Asian Development Bank (ADB)
Package No: URIDS (W)-CW-01, Lot No. URIDS (W)-CW-01-06
Contract No. BREB/URIDS (RRKB)/URIDS (W)-CW-01-06/2018-2019

THIS AGREEMENT made the on the 18th day of November, 2018 between "The Project Director, URIDS (RRKB), (Up-gradation, Rehabilitation and Intensification of Distribution System (Rajshahi, Rangpur Khulna and Barisal Divisions)) Project, on behalf of Bangladesh Rural Electrification Board (BREB), House No. 9 (1st Floor), Kabi Faruque Sarani, Nikunja-2, Khilkhet, Dhaka-1229, Bangladesh (hereinafter "the Employer"), of the one part.

AND

Desh Engineering & Development Agency (Pvt) Ltd, House No 11, Kabi Faruque Sharoni, Nikunja- 2, Joar Shahara, Khilkhet, Dhaka-1229, Bangladesh(hereinafter "the Contractor"), of other part.

WHEREAS the Employer desires that the Works known as the construction of

(A) (i) 3-Storey office Building cum warehouse with 5-Storey Foundation (ii) 3-Storey D- Type Building with 5-Storey Foundation (iii) 2-Storey E-Type Building & 4-Storey F- Type Building with 6-Storey Foundation (iv) 2-Storey Garage Cum Ansar Barack (v) Deep Tube Well with Pump House & (vi) Ancillary Works (Internal Road, Boundary Wall, Gate, Security Post, Master Drains, Sewerage System, Shaded Open Store Yard, Store Yard Fencing and Miscellaneous works) at Shener Bazar Zonal office Complex in Khulna PBS and

(B) Maintenance work for the (i) System Operation Regional office (ii) System Operation Workshop (iii) Replacement of corrugated CI Sheet for Storage & Open Yard (iv) Ansar Barack (v) Construction of Internal Road & (vi) Ancillary Works (Construction of Watch Tower, Guard Room, Car Watch Center and Earth Filling & Herring Bond for 3 Nos. Open Yard) at Central Warehouse, Khulna of Bid Package No. URIDS (W)-CW-01, Sub-Package No. URIDS (W)-CW-01-06 under URIDS (RRKB) Project of BREB. against Contract No: BREB/URIDS (RRKB)/URIDS(W)-CW-01-06/2018-2019 should be executed by the Contractor, and has accepted a Bid by the Contractor for the execution and completion of these Works and the remedying of any defects therein in the sum of contract amount BDT 20,45,44,784.95 (Twenty Crore Forty Five Lac Forty Four Thousand Seven Hundred Eighty Four Taka and Ninety Five Paisa) only excluding Local VAT & TAX (hereinafter called "the Contract Price").

K.A.C. *brass*

Contract-02

Revision:

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

Md. Mozibur Rahman
(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
(Md. Duhidul Islam)
Consultant TAPP, BREB

(Md. Mozammel Huq)
(Md. Mozammel Huq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
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Consultant TAPP, BREB

(Md. Ansarul Haque)
(Md. Ansarul Haque)
Consultant TAPP, BREB

(Debasish Chakraborty)
(Debasish Chakraborty)
PD TAPP BREB

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

৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



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The Employer and the Contractor agree as follows:

1. In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Contract documents referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement. This Agreement shall prevail over all other Contract documents.
 - (u) the Contract Agreement,
 - (v) the Letter of Acceptance,
 - (w) the Letter of Bid,
 - (x) the Particular Conditions of Contract,
 - (y) the List of Eligible Countries that was specified in Section 5 of the bidding document,
 - (z) the General Conditions of Contract,
 - (aa) the Specifications,
 - (bb) the Drawings,
 - (cc) the Completed Activity Schedules or Bill of Quantities, and
 - (dd) any other documents shall be added here.

WAB

WAB

Revision:

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

WAB
(Md. Mozibur Rahman)
Consultant TAPP BREB

WAB
(Md. Duhidul Islam)
Consultant TAPP BREB

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(Md. Mozammel Huq)
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(Kamrul Ahsan Mollah)
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৯৯০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



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3. In consideration of the payments to be made by the Employer to the Contractor as indicated in this Agreement, the Contractor hereby covenants with the Employer to execute the Works and to remedy defects therein in conformity in all respects with the provisions of the Contract.
4. The Employer hereby covenants to pay the Contractor in consideration of the execution and completion of the Works and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with the laws of Bangladesh on the day, month and year indicated above.

Signed by

Mohiuddin Ahmed
Project Director,
URIDS (RRKB) Project
BREB, Dhaka
for and on behalf of the Employer

Signed by

Baharui Islam Talukder
Managing Director
Desh Engineering & Development Agency
(Pvt.) Ltd.
for and on behalf the Contractor

in the presence of:

Witness, Name, Signature, Address, Date

1.

(Md. Abul Kalam)
Deputy Director (Tech)
URIDS (RRKB), BREB, Dhaka

in the presence of:

Witness, Name, Signature, Address, Date

1.

Habibur Rahman
Project Engineer
Desh Engineering & Development Agency (Pvt.) Ltd.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-16	1
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Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP, BREB.

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



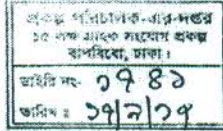
বাংলাদেশ রুই বিদ্যুতায়ন বোর্ড

BANGLADESH RURAL ELECTRIFICATION BOARD

Example-IV

স্মারক নং-২৭.১২.৪১৪৭.০৩৪.০৩.০৮৯.১৭. ২৫০৪

মেসার্স এসোসিয়েটেড ইঞ্জিনিয়ারিং কন্সট্রাকশন
৪, আশকোনা, দক্ষিণ খান
ঢাকা-১২৩০।



তত্ত্বাবধায়ক প্রকৌশলীর কার্যালয়
ঘণেশ্বর জোন, ঘণেশ্বর।
ফোনঃ ০৪২১-৬৮৮৭৫
e-mail : srebjess@gmail.com.

তারিখঃ ২১ ভাদ্র, ১৪২৪ বঙ্গাব্দ
০৫ সেপ্টেম্বর, ২০১৭ খ্রি.

DIRECTOR (FIN.)

(Signature)

বিষয় : আনুষ্ঠানিক চুক্তি সম্পাদন প্রসঙ্গে।

- সূত্র : i. Tender Memo No: 27.12.4147.034.11.004.17.990, Dt :05-06-2017.
- ii. NOA: Dated : 22-08-2017.
- iii. Pay Order No- 1485995, Date : 28/08/2017, Tk- 1,81,298.83
- iv. Contract Agreement No. BREB/KLN/1.5MCC-L-341-003/2016-17

প্রিয় মহোদয়গণ,

উপর্যুক্ত বিষয় ও সূত্রসমূহের প্রেক্ষিতে টেন্ডার ID: 106902, টেন্ডার প্যাকেজ নং-1.5MCC-L-341 এবং সাব-প্যাকেজ নং-1.5MCC-L-341-003 এর বিপরীতে “১.৫ মিলিয়ন গ্রাহক সংযোগ” প্রকল্পে খুলনা পবিস এর আওতায় ২১.২৬০ কিঃমিঃ নতুন এবং ৩.৪৬৭ কিঃমিঃ বৈদ্যুতিক বিতরণ কাজের দরপত্র দলিল এবং ৩০০/-টাকার নন-জুডিশিয়াল স্ট্যাম্পে উভয় পক্ষ স্বাক্ষরকরতঃ নিম্নে বর্ণিত শর্ত সাপেক্ষে প্রাক্কলিত মূল্য ৩৪,৫৪,২৯৮.০১ টাকার ৪.৯৭% (শতকরা চার দশমিক নয় সাত ভাগ) উর্ধ্ব দরে ঠিকাদার কর্তৃক উদ্ধৃত সর্বমোট মূল্য ৩৬,২৫,৯৭৬.৬১৭ (ছত্রিশ লক্ষ পঁচিশ হাজার নয়শত ছিয়াত্তর দশমিক ছয় এক সাত) টাকা চুক্তিমূল্যে আনুষ্ঠানিক চুক্তি সম্পাদন করা হইল। স্বাক্ষরিত চুক্তিপত্রের ১ (এক) কপি এতদসঙ্গে প্রেরণ করা হইল।

১. চুক্তিপত্র সম্পাদনের তারিখ হইতে ০৭ (সাত) দিনের মধ্যে নির্বাহী প্রকৌশলী, প্রকল্প বিভাগ, বাপবিবো, খুলনা এর নিকট রিপোর্ট করিতে হইবে। তাহার নির্দেশ মোতাবেক ষ্টোর হইতে মালামাল গ্রহণকরতঃ কাজ শুরু করিতে হইবে এবং আপনাদিগকে মালামাল গ্রহণের তারিখ হইতে ২১০ (দুইশত দশ) দিনের মধ্যে নির্মাণ কাজ সম্পন্ন করিতে হইবে (ক্লোজ-আউটসহ)।
২. বর্ণিত কাজের পরিমাপ, সুপারভিশন ও বিল প্রদানের জন্য আপনাদিগকে নির্বাহী প্রকৌশলী, প্রকল্প বিভাগ, বাপবিবো, খুলনা এবং খুলনা পবিস এর বৈদ্যুতিক উপদেষ্টা প্রতিষ্ঠানের সহিত যোগাযোগ করিতে হইবে।
৩. আপনাদের দরপত্র দলিল ও পিপিআর-২০০৮ এ উল্লিখিত আইন-কানুন মানিয়া চলিতে হইবে। চুক্তিপত্র মোতাবেক যথাসময়ে কাজ শুরু এবং সম্পন্ন করিতে হইবে।
৪. এই কাজের জন্য অভিজ্ঞ লোকবল নিয়োগ করিতে হইবে এবং উক্ত লোকবলকে সার্বক্ষণিকভাবে সাইটে নিয়োজিত রাখিতে হইবে। বিশেষ কারণে পরিবর্তনের প্রয়োজন হইলে নির্বাহী প্রকৌশলী, প্রকল্প বিভাগ, বাপবিবো, খুলনা এর অনুমতি গ্রহণ করিতে হইবে।
৫. এই কাজের জন্য পবিবোর্ডের প্রশিক্ষণ প্রাপ্ত একজন সুপারভাইজার ও দুইজন লাইনম্যান আপনাদিগকে নিয়োগ প্রদান করিতে হইবে।

চলমান পৃষ্ঠা-২

Revision:

(Signatures)

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
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(Debashish Chakraborty)
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

-২-

৬. কার্যসম্পাদন, সমাপনী পদ্ধতি, সময়সীমা বর্ধিতকরণ এবং কার্যসম্পাদনে উদ্ভূত সমস্যাদি আলোচনাসহ অন্যান্য প্রশাসনিক ব্যাপারে আপনাদিগকে নিম্নস্বাক্ষরকারীর সহিত যোগাযোগ করিতে হইবে। এই ক্ষেত্রে কোন প্রতিনিবি প্রহণযোগ্য হইবে না। নিম্নস্বাক্ষরকারী প্রয়োজনে বাপবিবোর্ডের তরফ হইতে জরিমানা আরোপ ও চুক্তিপত্র বাতিলের অধিকার সংরক্ষণ করেন।
৭. নির্বাহী প্রকৌশলী, প্রকল্প বিভাগ, বাপবিবো, খুলনা এর নিকট পবিবো নির্দেশিকা ৫০০-১৮ মোতাবেক নির্ধারিত লাইন টুলসের বিবরণযুক্ত তালিকা দাখিল করিতে হইবে। এই কাজের জন্য প্রতিষ্ঠানের স্বত্বাধিকারী কর্তৃক সত্যায়িত ছবিসহ লোকবলের তালিকাও দাখিল করিতে হইবে।
৮. নির্মিত লাইন বিদ্যুতায়ন সংক্রান্ত বাপবিবোর্ড নির্দেশিকা ৫০০-৭ (বৈদ্যুতিক কাজ) আপনাদের উপর প্রযোজ্য হইবে। বাংলাদেশ পল্টী বিদ্যুতায়ন বোর্ড ইন্সট্রাকশন ৫০০-৩ মোতাবেক বৈদ্যুতিক লাইন নির্মাণ কাজের সমাপনী প্রতিবেদন সম্পাদন করিতে হইবে।
৯. পারফরমেন্স সিকিউরিটির মেয়াদ কার্য সমাপ্তির পর ২৮ (আটাত্তালিশ) দিন পর্যন্ত বহাল থাকিতে হইবে।
১০. পারফরমেন্স সিকিউরিটি হিসাবে জমাকৃত পে-অর্ডারের মেয়াদ ২৭/০৮/২০২০ খ্রিঃ পর্যন্ত বহাল রহিয়াছে। প্রযোজ্য ক্ষেত্রে যথাসময়ে ঠিকাদারী প্রতিষ্ঠান এবং নির্বাহী প্রকৌশলীর দপ্তর হইতে উহার মেয়াদ বর্ধিতের সুপারিশ প্রেরণ করিতে হইবে।

ধন্যবাদান্তে,


(দীপঙ্কর মিত্র)

তত্ত্বাবধায়ক প্রকৌশলী (চঃদঃ)
যশোর জোন, বাপবিবো, যশোর।

অনুলিপি :-

- ১। প্রধান প্রকৌশলী (প্রকল্প), বাপবিবো, ঢাকা।
- ২। প্রকল্প পরিচালক, ১.৫এমসিসিপি, বাপবিবো, ঢাকা- ০১ (এক) কপি চুক্তিপত্র সংযুক্ত।
- ৩। নির্বাহী প্রকৌশলী, বাপবিবো, খুলনা - ০১ (এক) কপি চুক্তিপত্র সংযুক্ত।
- ৪। সিনিয়র জেনারেল ম্যানেজার, খুলনা-পবিস।
- ৫। রিটেনার প্রকৌশলী, খুলনা পবিস- ০১ (এক) কপি চুক্তিপত্র সংযুক্ত।


(মোঃ মজিবুর রহমান)

উপ-পরিচালক (কারিগরি) চঃদঃ
যশোর জোন, বাপবিবো, যশোর।

Revision:

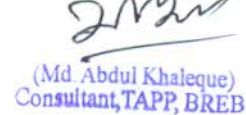
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(Md. Mozibur Rahman)
Consultant TAPP BREB

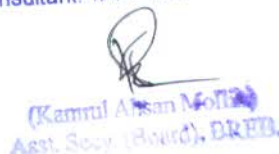

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(Md. Ahsanul Haque)
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(Debasish Chakraborty)
OD TAPP BREB


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

৬২১ ডম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০৭



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



Contract Agreement (Form PW2-5)

Contract Agreement No. BREB/KLN/1.5MCC-1-341-003/2016-17

This agreement made on 05 September, 2017 between The Superintending Engineer (Project), Khulna Zone, Bangladesh Rural Electrification Board, Chanchra, Jessore (hereinafter called "the Procuring Entity") of the one part and M/S. Associated Engineering Construction Ltd, 4 Ashkona, Dakkhin Khan, Dhaka-1230, (hereinafter called "the Contractor") of the other part.

Whereas the Procuring Entity invited (Tender/Proposal ID: 106902), Tender Package No. 1.5MCC-1-341, Sub-Package No. 1.5MCC-1-341-003 for certain works, viz. for the Construction of 21.260 Km New & Up-gradation of 3.467 Km distribution line in at the geographical area of Khulna PBS under "1.5 Million Consumer Connection" Project and has accepted a Tender by the Contractor for the execution of those works in the sum of Tk. 36,25,976.617 (Taka Thirty six lac twenty five thousand nine hundred seventy six point six one seven) only (hereinafter called "the Contract Price").

Continued to Page-2

Revision:

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BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-19	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.

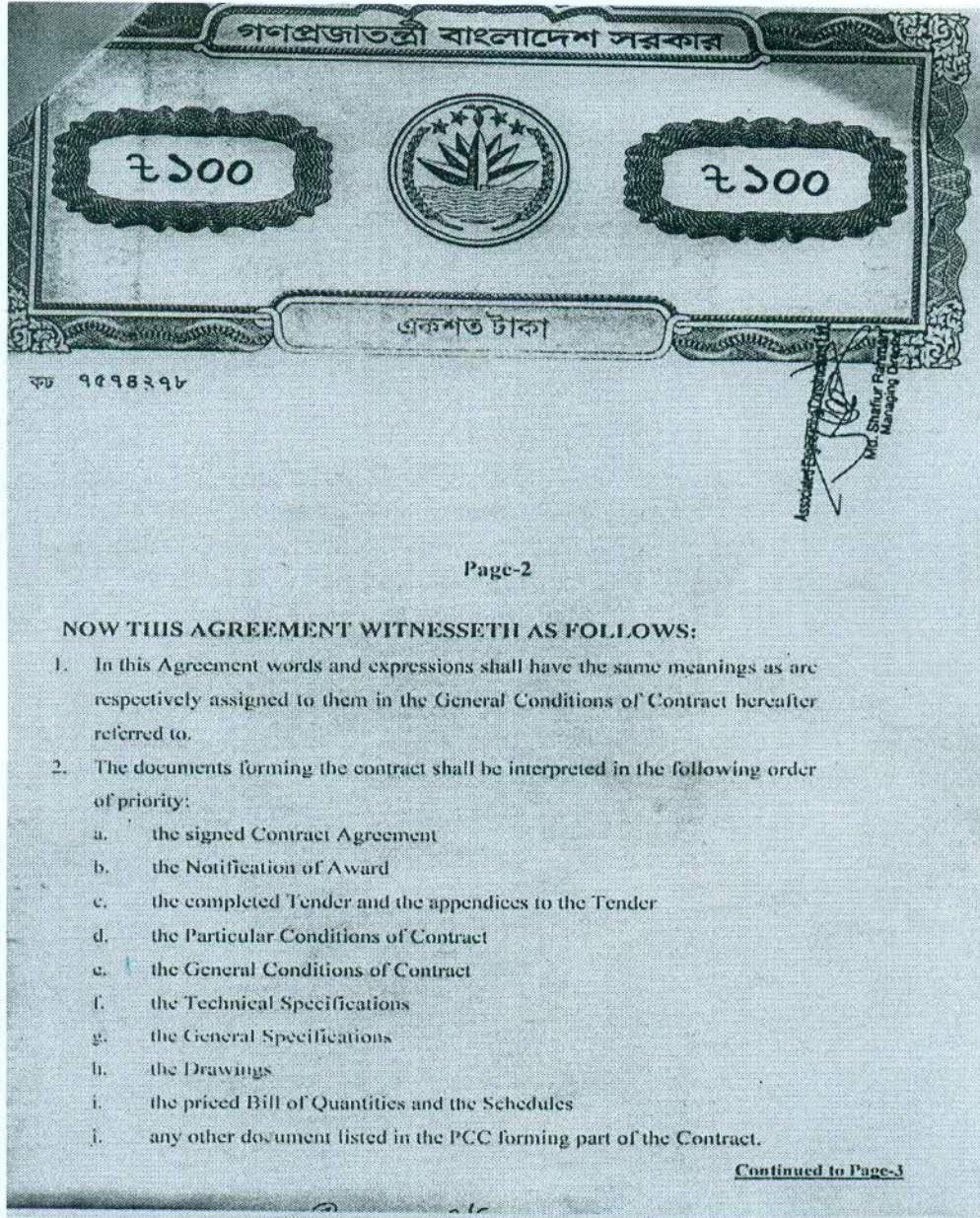
(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভার অনুমোদিত পিআর নং ১৭৯০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



Page-2

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the General Conditions of Contract hereafter referred to.
2. The documents forming the contract shall be interpreted in the following order of priority:
 - a. the signed Contract Agreement
 - b. the Notification of Award
 - c. the completed Tender and the appendices to the Tender
 - d. the Particular Conditions of Contract
 - e. the General Conditions of Contract
 - f. the Technical Specifications
 - g. the General Specifications
 - h. the Drawings
 - i. the priced Bill of Quantities and the Schedules
 - j. any other document listed in the PCC forming part of the Contract.

Continued to Page-3

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-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

৳১ তম বোর্ড সভায় অনুমোদিত সিস্টেম নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



কত ৭৫৭৪২৭৭

Page-3

3. In consideration of the payments to be made by the procuring entity to the contractor as hereinafter mentioned, the contractor hereby covenants with the procuring entity to execute and complete the works and to remedy any defects therein in conformity in all respects with the provisions of the contract.
4. The procuring entity hereby covenants to pay the contractor in consideration of the execution and completion of the works and the remedying of defects therein, the contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the contract.

IN WITNESS whereof parties hereto have caused this Agreement to be executed in accordance with the laws of Bangladesh on the day, month and year first written above.

For the Procuring Entity

Signature

Name

(স্বাক্ষর স্বাক্ষর)
সহকারী প্রকৌশলী (সি.এম.ই.)
মুন্সিফ জেলা, বাগালুয়া, ময়মনসিংহ

Title

In the presence of

Address

M. Shafiqur Rahman
05/09/2017

১০১/১০১
১০১/১০১
১০১/১০১
১০১/১০১

For the Contractor

Associated Engineering Constructors Ltd.

Md. Shafiqur Rahman

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-21	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 ডায় বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Example-V



Memo No.: 27.12.0000.138.07.148.17. 238

"শেখ হাসিনার উদ্যোগ - ঘরে ঘরে বিদ্যুৎ"

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
Bangladesh Rural Electrification Board

Project Director
1.5 MILLION CONSUMER CONNECTION
THROUGH RURAL ELECTRIFICATION EXPANSION
Bangladesh Rural Electrification Board
Training Academy Building (5th Floor)
Nikunja-2, Khilkhet, Dhaka-1229,
e-mail: pd1.5mcc@gmail.com

Date: 18/10/2017

Energypac Engineering Ltd.
Energy Center
25, Tejgaon I/A
Dhaka-1208, Bangladesh.

**SUBJECT : CONTRACT AGREEMENT AGAINST PACKAGE NO. 1.5MCC-SSN-01,
SUB-PACKAGE NO. 1.5MCC-SSN-01-03/1.**

Reference : 27.12.2637.138.07.148.17.182; Date: 21/09/2017.

Contract No: **BREB/1.5MCCP/SSN-01-03/1-2017-2018.**

Item : Supply, Installation, Testing & Commissioning of 33/11 KV, 03 Nos. of Sub-Station
(10/14 MVA Each, Turn-Key)

With reference to the above, please be informed that the signed Contract Agreement against Package No: 1.5MCC-SSN-1, Sub-Package No: Lot-1.5MCC-SSN-01-03/1 under "1.5 MILLION CONSUMER CONNECTION THROUGH RURAL ELECTRIFICATION EXPANSION" is attached herewith for your necessary action.

Attached: Signed Contract Agreement.

18.10.2017

(A K M Rashedul Hoque Chowdhury)
Project Director

Distribution: For information and necessary action to

1. Member (D&O/P&D), BREB, Dhaka.
2. Chief Engineer (Proj./P&O), BREB, Dhaka.
3. Superintending Engineer, Barisal/Rangpur Zone, BREB.
4. PS to Chairman, BREB, Dhaka.
5. General Manager/Senior General Manager, Pirojpur PBS/Kuri-Lal PBS/Rangpur PBS-2.
6. Executive Engineer, Pirojpur/Kuri-Lal/Rangpur.

18.10.2017
(Md. Awlad Hossain)
Deputy Director (Technical)

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-22	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 সিদ্ধির নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



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Contract Agreement (Form PW3-9)

Local Fund (GOB)
Tender Package No. 1.5MCC-SSN-01
Sub-Package No. 1.5MCC-SSN-01-03/1

Contract No. BREB/1.5MCCP/SSN-01-03/1-2017-2018.

THIS AGREEMENT made the 18th day of October, 2017 between Project Director, "1.5 Million Consumer Connection Through Rural Electrification Expansion" Project, Bangladesh Rural Electrification Board, Dhaka (hereinafter called "the Procuring Entity") of the one part and Energypac Engineering Ltd., Energy Center, 25, Tejgaon I/A, Dhaka-1208, Bangladesh. (hereinafter called "the Contractor") of the other part:

WHEREAS the Procuring Entity invited Tenders for certain works, viz, Supply, Installation, Testing & Commissioning of 33/11 KV, 03 Nos. of Sub-Station (10/14 MVA Each, Turn-Key) and has accepted a Tender by the Contractor for the execution of those works in the sum of 19,50,54,480.00 (Taka Nineteen Crore Fifty Lac Fifty Four Thousand Four Hundred Eighty Only) (hereinafter called "the Contract Price").

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

- In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the General Conditions of Contract hereafter referred to.
- The documents forming the Contract shall be interpreted in the following order of priority:
 - the signed Contract Agreement
 - the Notification of Award
 - the completed Tender and the appendix to the Tender
 - the Particular Conditions of Contract
 - the General Conditions of Contract
 - the Technical Specifications
 - Tenderers commitment as per clarification as stated below:

Revision:

[Handwritten signatures]

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-23	1

Revisions : 19-02-2020

[Signature]
(Md. Mozibur Rahman)
Consultant TAPP BREB

[Signature]
(Md. Duhidul Islam)
Consultant TAPP BREB

[Signature]
(Md. Mozammel Huq)
Consultant TAPP BREB

[Signature]
(Md. Abdul Khaleque)
Consultant, TAPP, BREB

[Signature]
(Md. Ahsanul Haque)
Consultant TAPP, BREB

[Signature]
(Debasish Chakraborty)
PD, TAPP, BREB

[Signature]
(Kamrul Ahsan Mollah)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০৩



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



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- (1) Station Transformer: Energypac Engineering Ltd. have to supply the station transformer as per the submitted type test report, i.e., 200kVA, 33/0.415KV.
 - (2) 33KV Surge Arrester: Energypac Engineering Ltd. have to supply 30 KV, 10 kA Surge Arrester as per relevant IEC Standard which will fulfil the requirement according to the BREB specification.
 - (3) 11KV Surge Arrester: Energypac Engineering Ltd. have to supply 10 KV, 10 kA Surge Arrester as per relevant IEC Standard which will fulfil the requirement according to the BREB specification.
 - (4) 33 KV outdoor type VCB: Energypac Engineering Ltd. have to supply Energypac make 33kV outdoor type VCB as per the submitted type test report i.e. 36kV, 2000A, 31.5kA, 3Sec.
 - (5) 11KV Incoming Breaker: Energypac Engineering Ltd. have to supply incoming 11kV Switchgear as per submitted type test report i.e. 12 KV, 2500 A, 31.5 KA, 3 Sec.
 - (6) 11 KV CT: Energypac Engineering Ltd. have to supply 12 KV 600-300: 5-5, 12 KV 800-400: 5-5 & 12 KV 2000-1000:5-5 CT's and Complete type test report have to submit before pre-delivery inspection as per BREB specification.
 - (7) IDMT over current earth fault relay: Energypac Engineering Ltd. have to supply IDMT over current Earth Fault Relay, model micom P141 as per IEC61850.
 - (8) Indication Meter (11 KV Panel): Energypac Engineering Ltd. have to supply ABB (M2M) Indication meter.
 - (9) 33 KV Isolator/Earth Switch: Energypac Engineering Ltd. have to supply 33KV Isolator/Earth switch as per the submitted type test report, i.e., 2500A, 31.5kA, 3 Sec.
- (h) the General Specifications
 (i) the Drawings:
 (i) Indicative drawings which will be submitted later as detail drawing design by the bidder.
 (ii) Appendix-1: List of Major Items of Plants and Installation Services and List of offered/accepted Manufacturers.
 (j) the priced Bill of Quantities (BOQ) and the Schedules
 (k) any other document listed in the PCC forming part of the Contract.
3. The completion date specified in PCC according to the GCC 40.1 will be replace by "The completion date of the works shall be 12 (Twelve) months from the date of signing of contract".

৬২১ তম বোর্ড সভার 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	VI-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

৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

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৳১০০

কথ ৬৫০০৯৪৭

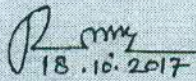
4. In consideration of the payments to be made by the Procuring Entity to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Procuring Entity to execute and complete the works and to remedy any defects therein in conformity in all respects with the provisions of the Contract.

5. The Procuring Entity hereby covenants to pay the Contractor in consideration of the execution and completion of the works and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.

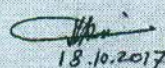
IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with the laws of Bangladesh on the day, month and year first written above.

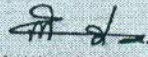
For the Procuring Entity

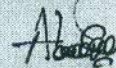
For the Contractor

Signature 
18.10.2017

Name
National ID No.
Title

In the presence of
Name
Address

18.10.2017


Md. Atiqur Rahman
6426003129525
Assistant Manager, Project
Energypac Engineering Ltd.


Md. Abidur Rahman
Assistant Engineer, Project
Energypac Engineering Ltd.
Energy Center, 25, Tejgaon I/A
Dhaka-1208, Bangladesh

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-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)
OD TAPP BREB


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


৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

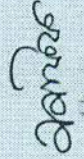
BANGLADESH RURAL ELECTRIFICATION BOARD

Example-VI



কট ০১১১৪০২

Contract Agreement


C.T.M. Fajjazi Ltd.

Contract No. : 1.5MCC-EC-48 (Natore PBS-1)/48 Date: - September 20, 2016

This CONTRACT (hereinafter called the "Contract") is made the 20th day of the month of September, 2016, between, on the one hand, Director, System Engineering & Design Directorate, Bangladesh Rural Electrification Board, Training Academy Bhaban (4th Floor), Nikunja-2, Khilkhet, Dhaka-1229 (hereinafter called the "Client") and, on the other hand, CEM Engineers Ltd, House # 37, Road # 04 Sector # 10 Uttara Model Town, Dhaka-1230 (hereinafter called the "Consultant").

WHEREAS

(a) The Client has requested the Consultant to provide certain consulting services as defined in this Contract (hereinafter called the "Services");

(b) The Consultant, having represented to the Client that they have the required professional skills, and personnel and technical resources, have agreed to provide the Services on the terms and conditions set forth in this Contract; and

(c) The Client has accepted the bid at amount of Taka = 1,74,75,279.00 (Taka One Crore Seventy Four Lacs Seventy Five Thousand Two Hundred Seventy Nine only) only as agreed by the Consultant.

(d) This Contract will be effective from 20th September, 2016 to 31st December, 2018 or up to project period.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-26	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

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একশত টাকা

কি ০০৪৪৪৪০০

০০৪৪৪৪০০
C.I.M. Engineers Ltd.

NOW THEREFORE the parties hereto hereby agree as follows:

- The following documents forming the integral part of this Contract shall be interpreted in the order of priority shown:
 - The Form of Contract;
 - The Particular Conditions of Contract (PCC);
 - The General Conditions of Contract (GCC);
 - The Appendices (1 to 7)

Appendix 1: Description of the Services.

Appendix 2: Reporting Requirements.

Appendix 3: Personnel and Sub Consultants (Filled up Form 5A6 and Form 5A8 of RFP Document).

Appendix 4: Hours of Work of Personnel (Filled up Form 5A5 and Form 5A7 of RFP Document).

Appendix 5: Duties of the Client.

Appendix 6: Cost Estimates (Schedule of Price –Form-5B5 of section-5B of RFP Document).

Appendix 7: Form of Bank Guarantee for Advance Payment (Not Used).
- The mutual rights and obligations of the Client and the Consultant shall be as set forth in the Contract, in particular:
 - The Consultant shall carry out the Services in accordance with the provisions of the Contract; and
 - The Client shall make payments to the Consultant in accordance with the provisions of the Contract.

৬২১ তম বোর্ড 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	VI-27	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Dunidul 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. Socy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



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IN WITNESS WE, the Parties hereto have caused this Contract to be signed in our respective names as of the day, Month and year first above written.

For and on behalf of
Rural Electrification Board

Md. Jalal Uddin Miah
Director,
System Engineering & Design Directorate
(Md. Jalal Uddin Miah)
Director
SE & D Directorate, BREB.

For and on behalf of
CEM Engineers Ltd.

Engr. Abdur Rafique Khan
Chairman
Chairman
C.E.M. Engineers Ltd.

Witness:

1.

(জিয়াউল ইসলাম)
উপ-পরিচালক (সিস্টেম ইঞ্জিনিয়ারিং)
এস & ডি ডিরেক্টেট, ব্রেব

2.

(মোস্তাফিজ হুসাইন শাহা)
উপ-পরিচালক (সিস্টেম ইঞ্জিনিয়ারিং)
এস & ডি ডিরেক্টেট, ব্রেব

Witness:

1.

Pancratius Corvaya
Team Leader
R.E.B Projects
C.E.M. Engineer's Ltd.

2.

Md. Shamsul Haque
Accountant
C.E.M. Engineers Ltd.

৬২১ তম বোর্ড 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	VI-28	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 Mollah)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Example-VII

"শেখ হাসিনার উদ্যোগ-ঘরে ঘরে বিদ্যুৎ"

বাংলাদেশ পল্লী বিদ্যুতায়ন বোর্ড
Bangladesh Rural Electrification Board

Office of the Project Director
1.5 MILLION CONSUMER CONNECTION
THROUGH RURAL ELECTRIFICATION EXPANSION
Bangladesh Rural Electrification Board
Training Academy Building (5th Floor)
Nikunja-2, Khilkhet, Dhaka-1229,
e-mail: pd1.5mcc@gmail.com

Memo No.: 27.12.0000.138.07.194.18. ১৫৩ Date: 17-05-2018

Nordic Woods Ltd., Bangladesh
East Coast Center
SW(G)-8, Bir Uttam Mir Shawkat Road
Gulshan-1, Dhaka-1212, Bangladesh.

Contract No. : **BREB/1.5MCCP/G-47-Lot-1/2017-18**
Subject : **NOTIFICATION OF AWARD.**

This is to notify you that your tender dated **25-01-2017** for the supply of **Wooden Pole** (R-3=7000 Nos., R-5=6000 Nos., R-6=10000 Nos., R-10=5000 Nos., R-11=6200 Nos., R-14=800 Nos., R-15=1600 Nos., R-20=1000 Nos., R-27=103 Nos & R-31=14 Nos.; Total = 37717 Nos.) for Package No.-**1.5MCC-G-47, Lot-1** under "1.5 Million Consumer Connection Through Rural Electrification Expansion" Project for the Contract Price (including price to deliver goods to final destination and VAT & other Taxes) of **BDT. 74,79,54,000.00 (Taka Seventy Four Crore Seventy Nine Lac Fifty Four Thousand Only)** as corrected and modified in accordance with the instruction to the Tenderers, has been approved by Bangladesh Rural Electrification Board.

You are thus requested to take following actions:

1. accept in writing the NOTIFICATION OF AWARD within Seven (7) Working days of its issuance pursuant to ITT Sub-Clause 62.3.
2. furnish a Performance Security in the specified format and in the amount of **BDT. 7,47,95,400.00 (Taka Seven Crore Forty Seven Lac Ninety Five Thousand Four Hundred only)** for the period of 18 (Eighteen) months, within fourteen (14) days of acceptance of this Notification of Award but not later than **31/05/2018**, in accordance with ITT Clause 64.2
3. sign the Contract within twenty eight (28) days of issuance of this NOTIFICATION OF AWARD but not later than **14/06/2018**, in accordance with ITT Clause 67.2

You may proceed with the execution of the supply of Goods and related Services only upon completion of the above tasks. You may also please note that this NOTIFICATION OF AWARD shall constitute the formation of this Contract, which shall become binding upon you.

We attach the draft Contract and all other documents for your perusal and signature.

Regards,

Yours faithfully,

17.05.2018
(A K M Rashedul Hoque Chowdhury)
Project Director

Distribution: For information and necessary action to:

1. Chief Engineer (Proj/P&O), BREB, Dhaka.
2. Director, I&T/CS&M/MPSS, BREB, Dhaka.

17.05.2018
(Md. Awlad Hossain)
Deputy Project Director

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-29	1
Revisions : 19-02-2020				

(Md. Mozibur Rahman)
Consultant TAPP BREB

(Md. Dunaidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant TAPP BREB

(Md. Abdul Khaieque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP, BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Name: Ahsan Mollit)
Asst. Secy. (Board), BREB.



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



Contract Agreement

Local Fund (GOB)
Tender Package No.: 1.5MCC-G-47
Sub-Package No: Lot-1
CONTRACT NO: BREG/1.5MCCP/G-47-LOT-1/2017-18

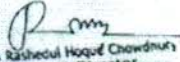
Performance Guarantee No: 997116LG180366 Date: May 23, 2018.
Bank: Dutch-Bangla Bank Limited, Gulshan Branch, Dhaka.

THIS AGREEMENT made the 23rd day of May, 2018 between the Project Director, "1.5 Million Consumer Connection Through Rural Electrification Expansion", Bangladesh Rural Electrification Board, Training Academy Building (5th Floor), Nikunja-2, Khilkhet, Dhaka-1229. (hereinafter called "the Procuring Entity") of the one part and

Nordic Woods Limited, Registered Office: East Coast Center, SW(G)-8, Bir Uttam Mir Shawkat Road, Gulshan-1, Dhaka-1212, Bangladesh, Corporate Office: Beverly Hills, Suite #A3-B3, CES(AJ)-98/B, Gulshan Avenue, Dhaka-1212, and Factory: 31, BFIDC Road, Road no. 10, Mirerdanga, Daulatpur, Khuina-9202, Bangladesh (herein after called "the Supplier") of the other part:

WHEREAS the Procuring Entity invited Tenders for certain goods and related services, viz. Wooden Pole [R-3=7000 Nos.; R-5= 4000 Nos.; R-6=10000 Nos.; R-10= 5000 Nos.; R-11=6200 Nos.; R-14=800 Nos.; R-15=1600 Nos.; R-20=1000 Nos.; R-27=103 Nos. & R-31=14 Nos. Total=37,717 Nos.] and has accepted a Tender by the Supplier for the supply of those goods and related services in the sum of Taka =74,79,54,000.00 [Taka Seventy Four Crore Seventy Nine Lac Fifty Four Thousand and Paise Zero Only] (hereinafter called "the Contract Price").

Page 1 of 3


AKM Rasheedul Haque Chowdhury
Project Director
1.5 MCCP, BREB, Dhaka.

Revision:

"সেবারাজ্যে স্বাক্ষর মিনা অনুমোদিত বিদায় দিন"

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-30	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

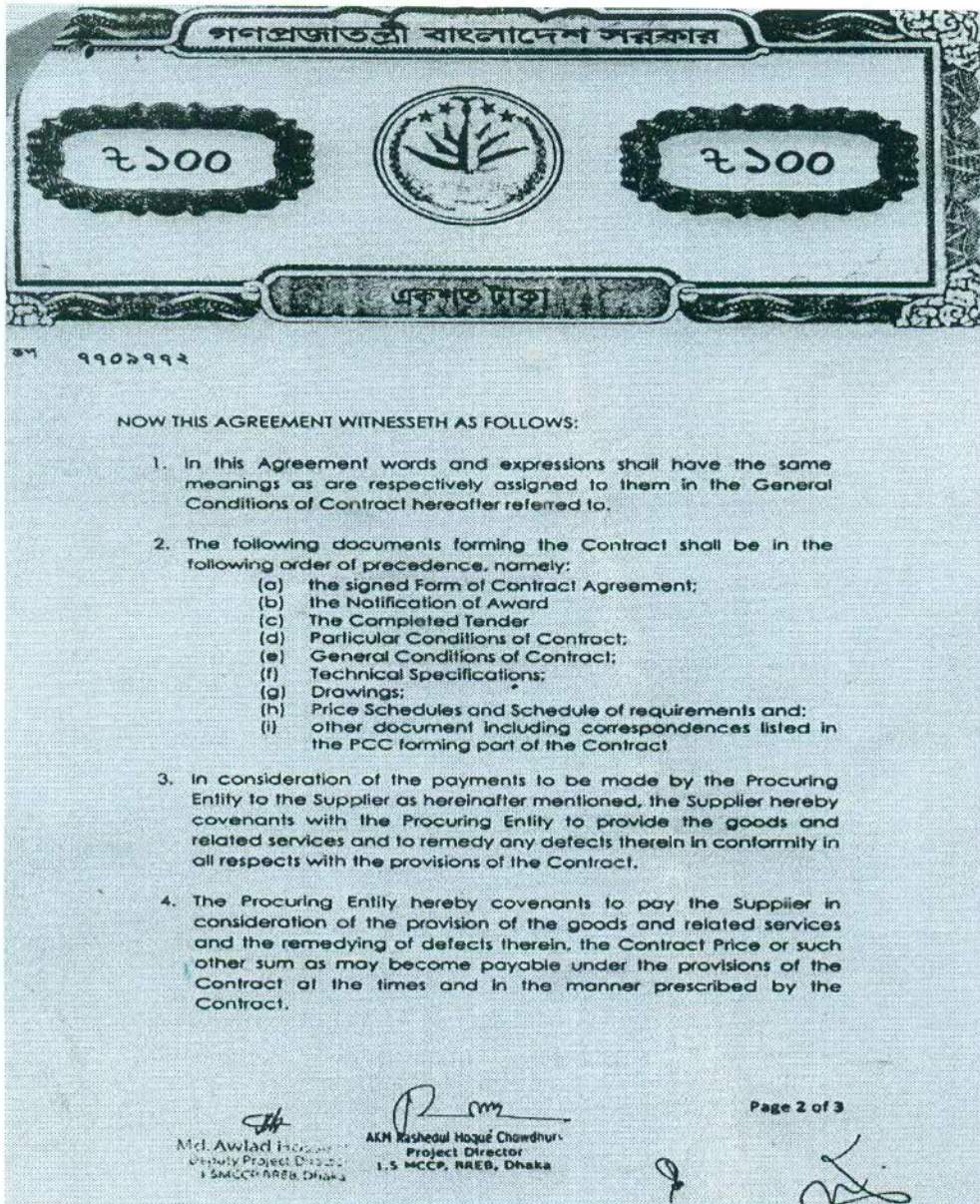
৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


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



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
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February 1979	Consultant	BREB Board	VI-31	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 Molla)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

৳১০০

৳১০০

একশত টাকা

কপ ১১০৯৭৭৩

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with the laws of Bangladesh on the day, month and year first written above.

	For the Procuring Entity:	For the Supplier:
Signature	 24.05.2018	 ATIQUUR RAHMAN General Manager Nordic Woods Limited
Print Name	(এ কে এম রাশেদুল হক চৌধুরী) প্রকল্প পরিচালক ১৫ লক্ষ রাসক সুলেমান হাট, ঢাকা	
Title		 MOHAMMAD SAYEDUR RAHMAN Senior Manager Nordic Woods Limited
in the presence of Name		
Address	 24.05.2018 মাও. আভুল হক চৌধুরী প্রকল্প পরিচালক ১৫ লক্ষ রাসক সুলেমান হাট, ঢাকা	

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
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February 1979	Consultant	BREB Board	VI-32	1
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(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. Anshul Haque)
Consultant TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০




Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Example-VIII

"শেখ হাসিনার উদ্যোগ-ঘরে ঘরে বিদ্যুৎ"



বাংলাদেশ পল্টী বিদ্যুতায়ন বোর্ড
BANGLADESH RURAL ELECTRIFICATION BOARD
ISO 9001:2008 Certified

স্মারক নং- ২৭.১২.২৬৩৭.০১১.০১.৫১২.১৭. ১২৩

মেসার্স রহমান ট্রায়াপোর্ট এজেন্সী
আলীগড় হাউস (৪র্থ তলা),
১৪৬ মতিঝিল বা/এ, ঢাকা-১০০০।

বিষয় : পরিবহন প্যাকেজ নং-১.৫এমসিসি-টি-৫২ এর বিপরীতে সম্পাদিত চুক্তিপত্রের কপি সরবরাহ প্রসঙ্গে।
চুক্তি নং- REB/CSM(C)/1.5MCC-T-52/2017/501, Date: 13/07/2017.

প্রিয় মহোদয়বৃন্দ,

উপর্যুক্ত বিষয় ও সূত্রে বর্ণিত চুক্তি নং- মোতাবেক পরিবহন প্যাকেজ নং- ১.৫এমসিসি-টি-৫২ এর বিপরীতে আপনাদের প্রতিষ্ঠানের সহিত Transportation and Related Services of Electrical Materials, Equipments, Solar Materials, Energy Saving Materials, SPC Poles, Wooden Poles from BREB Central Ware Houses, Different Manufacturer/Supplier's Premises, Any PBS/Warehouse to Mymensingh PBS-1, Narshingdi PBS-1 & Dhaka PBS-1 এ বৈদ্যুতিক হার্ডওয়্যার মালামাল/এসপিসি পোল/কাঠের পোল পরিবহন কাজের চুক্তি সম্পাদিত হয়। চুক্তিপত্রের কপি পরবর্তী কার্যব্যবহার নিমিত্তে এতদসঙ্গে প্রেরণ করা হইল। উল্লেখ্য, চুক্তির মেয়াদ চুক্তি সম্পাদনের তারিখ হইতে ০১ (এক) বৎসর পর্যন্ত বলবৎ থাকিবে।

সংযুক্তি বর্ণনামতে।

ধন্যবাদান্তে-

স্বাক্ষর/-
(দেবানীষ চক্রবর্তী)
পরিচালক (অঃদাঃ)

তুনির্দেশনা :

০১। প্রকল্প পরিচালক, ১.৫এমসিসি, বাপবিবো, ঢাকা।

০২। নির্বাহী প্রকৌশলী, প্রকল্প বিভাগ, পবিবো, -----

০৩। সিনিয়র জেনারেল ম্যানেজার/জেনারেল ম্যানেজার -----স্মিতি-১/২/৩/৪

০৪। উপ-পরিচালক, কেন্দ্রীয় পন্যাগার, পবিবো, চট্টগ্রাম/খুলনা/ঢাকা

০৫। স্থানীয় বৈদ্যুতিক হার্ডওয়্যার মালামাল/পোল প্রস্তুতকারী প্রতিষ্ঠান
মেসার্স -----।

(মোঃ রবিকুল হোসেন)
সহকারী প্রকৌশলী (পরিবহন)

বাংলাদেশ পল্টী বিদ্যুতায়ন বোর্ড
সিএসএডএম পরিদপ্তর
সদর দপ্তর ভবন, ঢাকা-১২২৯
ফোন-০২-৮৯০০৩১৯
ই-মেইল: directorcam@gmail.com

তারিখ: ১৩/০৭/২০১৭ইং

দ্রুতপত্র দাখিল এবং চুক্তিপত্র ০১ (এক) কপি করিয়া সংহত।

চুক্তিপত্রের কপি সংহত। পরিবহন আপেক্ষ হার্ডওয়্যার মালামাল ইণ্ডু না করার জন্য অনুরোধ করা হইল।

৬২১ তম বোর্ড 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	VI-33	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. Ashraf Haque)
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP BREB

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

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



কস ১১৯৭২৪৭

Contract Agreement

FUND: GOB against Projects

Package No: 1.5MCC-T-52

Contract No. BREB/CSM(C)/1.5MCC-T-52/2017/501

THIS AGREEMENT made the 13th day of July 2017, between Director (CS&M), Bangladesh Rural Electrification Board (hereinafter called "the Procuring Entity") of the one part and M/s. Rahman Transport Agency, 146, Alighord House, Motijheel C/A, Dhaka-1000 (hereinafter called "the Carrying Contractor") of the other part:

WHEREAS the Procuring Entity invited Tenders for certain electrical line materials/equipment should be transported by the supplier, VIZ., "Transportation and Related Services of Electrical Materials, Equipments, SPC Poles, Wooden Poles from BREB Central Warehouses, Different Manufacturer/Supplier's Premises, Any PBS/Warehouse to Mymensingh PBS-1, Narshingdi PBS-1 & Dhaka PBS-1 and has accepted a Tender submitted by the Contractor for the transportation of said electrical line materials/equipment at the rate and amount specified below (hereinafter "the Contract Price") for the period as specified in PCC [GCC 28.1].

Package No.	Description of Materials to be transported	Distance Slab (Km)	Probable Average distance (km)	Probable weight (Ton)	Unit price (Tk/Ton Km)	Maximum Contract Amount (Taka)	Remarks
A	B	C	D	E	F	G = D x E x F	H
1.5MCC-T-52	Electrical Hardware Materials	0-20	15	185	82.6	Tk. 72,33,432.23 (Taka Seventy Two Lac Twenty Three Thousand Four Hundred Thirty Two & Paise Twenty Three Only)	Minimum Payable Distance 15 Km
		0-50	40	1	38.94		Minimum Payable Distance 40 Km
		0-100	80	129	21.24		Minimum Payable Distance 80 Km
		0-200	150	1476	14.16		Minimum Payable Distance 150 Km
		0-300	272	37	11.8		Minimum Payable Distance 250 Km
		0-400	369	18	9.44		Minimum Payable Distance 350 Km
	0-500	450	1	8.26	Minimum Payable Distance 450 Km		
	0-600+	550	1	7	Minimum Payable Distance 550 Km		
	SPC Poles	0-20	15	1	90.86		Minimum Payable Distance 15 Km
		0-50	40	1	42.48		Minimum Payable Distance 40 Km
		0-100	80	1	22.42		Minimum Payable Distance 80 Km
		0-200	150	1	15.34		Minimum Payable Distance 150 Km
		0-300	272	1	12.39		Minimum Payable Distance 250 Km
		0-400	369	1	9.44		Minimum Payable Distance 350 Km
0-500		450	1	8.26	Minimum Payable Distance 450 Km		
0-600+		550	1	7	Minimum Payable Distance 550 Km		

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

Revision: 1

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-34	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



ফর্ড ৯১৯৭২৪৮

Package No	Description of Materials to be transported	Distance Slab (Km)	Probable Average distance (km)	Probable weight (Ton)	Unit price (Tk/Ton/Km)	Maximum Contract Amount (Taka)	Remarks
A	B	C	D	E	F	G = D x E x F	H
1.5MCC-T-52	Wooden Pole	0-20	15	1	106.2		Minimum Payable Distance 15 Km
		0-50	40	1	49.56		Minimum Payable Distance 40 Km
		0-100	80	1	27.14		Minimum Payable Distance 80 Km
		0-200	150	1	16.52		Minimum Payable Distance 150 Km
		0-300	272	923	13.57		Minimum Payable Distance 250 Km
		0-400	369	1	11.21		Minimum Payable Distance 350 Km
		0-500	450	1	9.44		Minimum Payable Distance 450 Km
		0-600+	550	1	8		Minimum Payable Distance 550 Km

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

- In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the General Conditions of Contract hereafter referred to.
- The following documents forming the Contract shall be in the following order of precedence, namely :
 - the signed Form of Contract Agreement;
 - the Notification of Award;
 - The Tender and the appendices to the Tender;
 - Particular Conditions of Contract;
 - General Conditions of Contract;
 - Tender Data Sheet;
 - The Instruction to Tenderers;
 - Price Schedules and Schedule of Routes;
 - Transportation Order and;
 - Other document including correspondences listed in the PCC forming part of the Contract.
- In consideration of the payments to be made by the Procuring Entity to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Procuring Entity to provide the transportation and related services and to remedy any defects therein in conformity in all respects with the provisions of the Contract.
- The Procuring Entity hereby covenants to pay the Contractor in consideration of the provision of the goods and related services and the remedying of defects therein, the Contract Price or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.

Page - 2/3

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-35	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



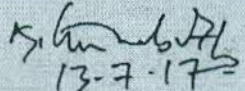
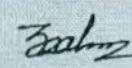

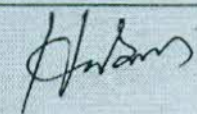
Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD



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IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with the laws of Bangladesh on the day, month and year first written above.

	For the Procuring Entity:	For the Contractor:
Signature	 13-7-17	
Name	(দেবশীষ চক্রবর্তী) পরিচালক (আঃ দায়) সি.এস.এড.এম পলিমডার বাণাবিহা, ঢাকা।	Jesmin Rahman Proprietor Rahman Transport Agency
Title		
In the presence of Name	 (মোঃ রবিউল হোসেন) সহকারী প্রকৌশলী (পরিচালনা) সি.এস.এড.এম পলিমডার, বাণাবিহা, ঢাকা।	
Address		Hasanur Jaman Masud Proprietor Ms. Masud Paribahan Sangstha

Page - 3/3

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VI-36	1

Revisions : 19-02-2020

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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

REB INSTRUCTION 600-9

JOURNAL VOUCHER PROCEDURE

SECTION-VII

Contents

Purpose	01
Preparation of Journal Vouchers	02
Assignment of Journal Voucher Numbers	04
Posting of Journal Vouchers	04

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

A. PURPOSE:

1. A Journal Vouchers is a document on which the essential information about an accounting transaction is entered. The Voucher contains following information:

- ✓ Unique identifying number
- ✓ Transaction time
- ✓ Transaction description
- ✓ Transaction amount
- ✓ Accounts impacted
- ✓ Supporting references to documentary evidence
- ✓ Authorizing Signature

A Journal Voucher is a written authorization to make a transaction entry for posting to the Ledger and so is a key document that is examined by auditors as part of their audit procedures.

2. Journal Vouchers will be prepared by the designated personnel of External Bill, Internal Bill (Payroll & Benefit), Disbursements, Material Accounts and General Accounts Section including Project Directors' Offices. The Journal Vouchers that are to be prepared by using the specified Form (**Example-I**) at the end of each month serve as the posting media to the General Ledger and Subsidiary Ledger for all transactions.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VII-2	1
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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

The Journal Vouchers will be assigned specific numbers to be used each month. These numbers will consist of fifteen (15) digits; and it is partitioned into 6 (Six) major groups as under-

General Ledger ID Code (GL)	4 digits
Subsidiary Ledger ID Code (SL)	2 digits
Cost Center ID Code (CC)	3 digits
Project ID Code (PI)	3 digits
Development Partner ID Code (DP)	2 digits
Agreement ID Code (AC)	1 digit
	<u>15 digits</u>

Cost center mentioned above represents the concerned code of the BREB offices/the PBSs with which transactions, under Journal Vouchers, are related.

B. PREPARATION OF JOURNAL VOUCHERS:

1. Journal vouchers are prepared in duplicate for the recording of accounting transactions that are to be posted to the General Ledger and Subsidiary Ledgers and other necessary records. The original copy is for General Accounts Section of Accounts Directorate and the 2nd Copy will be retained by the concerned Section/Offices.
2. The date the journal voucher is actually prepared is entered in the appropriate place in the upper right hand corner. Below the date prepared is the journal voucher number. Most journal vouchers will have a specific number assigned that is used each month the only thing that changes is the month and year.

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
February 1979	Consultant	BREB Board	VII-3	1
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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

3. The account numbers to be entered must be accurate and at least two account numbers are required on every journal voucher. The account title must also be entered and the amount to debit and credit. The footing of the debit and credit amount columns must always be equal.
4. While preparing the Journal Vouchers, Cost Center/Section wise code number will be used that are exhibited in Example-II.
5. At the bottom of the Form there is a space for Explanation. There must be an explanation of why the journal voucher is prepared on every journal voucher and the supporting working papers or documents attached to the journal vouchers, or a reference made as to where they can be found. All journal vouchers must be signed by the person preparing it and all the necessary approvals as indicated on the Form.

C. ASSIGNMENT OF JOURNAL VOUCHER NUMBERS:

1. The Controller (Accounts & Finance) has the responsibility of assigning the journal voucher numbers and the control of their use and accounting for them.


Revision:

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


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Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

D. POSTING OF JOURNAL VOUCHES:

1. The journal vouchers will be posted to the General Ledger by the Assistant Director, General Accounting and posting to the Subsidiary Ledger by the designated Accountant/Asst. Accountant under his direct supervision. The General Ledger and the Subsidiary ledgers and details of other records will be reconciled by them under the supervision of the Assistant Director, General Accounting.

2. During reconciliation of the Ledgers, if any anomaly or inconsistency is detected, the related cost center which prepared the Journal Voucher should immediately be informed of the matter for correction thereof.


Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

Example-II

SECTION-WISE JOURNAL VOUCHER'S (JV) CODE NUMBER

SL NO	Section Name	JV # (Normal)	JV # (Rectification)
01	Suppliers' Bill Section	001	021
02	Contractors' Bill Section	002	022
03	TA / DA Section	003	023
04	Disbursement Sec. (Exp.)	004	024
05	Disbursement Sec. (Recei.)	005	024
06	Disbursement Sec. (Recei.)	005/1	024
07	General Accounts Deptt. (Depr.)	006	025
08	Material Accounting Section	007	026
09	General Accounts Deptt. (Loan sec.)	008	025
10	Imprest Section (Revenue)	009	020
11	Imprest Section (Project)	009/1	020
12	Benefit Section	011	
13	Payroll Section	012	029
14	1.8 Million CC Deptt.	013	030
15	REUP	014	031
16	UREDS-DCSD (World Bank Proj.)	015	032
17	TAPP	15.1	32.1
18	Work Order Section	027	
19	Office of REE-DDP-2	016	33
20	Office of REE-CSDP-2	017	34
21	Office of REE-RRDP-2	018	28
22	Office of CSS-REP	019	
23	Office of REE-KDP-2	036	
24	Office of REE-BDP-2	037	
25	Prepayment E-metering (phase-1)	038	
26	1.5MCCP	040	
27	2.5MCCP	041	41.1
28	SDP&ID Project	042	42.1
29	70000 Over Loaded Transformer (OLDT) Replacement Project	043	
30	URIDS (DMCS)	44	44.1
31	URIDS (RRKB)	45	45.1
32	100% DNE (DMCS)	46	47
33	100% DNE (RRKB)	48	49
34	"Solar Photovoltaic Pumping for Agricultural Irrigation" BREB, Dhaka.(SPPAI)	50	51
35	"Translating Electricity Supply into Improvements of Rural Households (TESIRH)" BREB, Dhaka	52	53
36	"Emergency Assistance Project-BREB Component (Electrification for Displaced Myanmar Nationals in Cox's Bazar)(EAP),BREB Dhaka.	54	55

Revision:

BREB INSTRUCTION 600-09 (Accounting Procedures Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
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