

SECTION IV

DISBURSEMENTS

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-1	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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SECTION IV

DISBURSEMENTS

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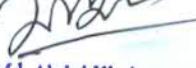
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-2	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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(A) PURPOSE:

The Proper Procedures for the disbursement of funds are equally important as the proper Procedures for accounting for the receipts of funds. These Procedures will compile the necessary data to record and account for all disbursements of funds by the PBS.

(B) GENERAL:

All disbursement of funds, either by Cash or Cheques, are controlled by the Finance Department to provide the required accounting information. It will be necessary that all PBS employees follow the procedures as outlined in this section by use of the following forms and records:

Purchases

Disbursement Voucher, BREB Form No. 185

Bank Cheque

Payroll Disbursements

Disbursement Voucher Journal, BREB Form No. 90

Request For Advance, BREB Form No.60

Imprest (Petty Cash) Fund Procedures

Petty Cash Voucher, BREB Form No.61

Imprest Fund Report, BREB Form No.62

TA/ DA Advance, BREB Form No.60-A

TA/ DA Adjustment Bill, BREB Form No.60-B

Adjustment Bill- Other

Reconciliation of Bank Accounts, BREB Form No.285

Revision:

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Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-3	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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(C) PURCHASES:

For Accounting Purposes there shall be two (2) types of Purchases, Tangible and Intangible. The Finance Department is responsible for bringing together all copies of documentation necessary for the disbursement of funds.

1. Tangible Purchases for materials and supplies and works:

Before a Disbursement Voucher is prepared, the Finance Department must have the following authorized and approved supporting documents:

- a) Purchase Order/Contract
- b) Receiving Report / Invoice

All documents must be reviewed, compared and checked to assure accuracy.

2. Intangible Purchases for services:

Before a Disbursement Voucher is prepared, the Finance Department must have the following authorized and approved supporting documents:

- a. Office Order/Imprest Fund Report
- b. Receipt/Invoice

All documents must be reviewed, compared and checked to assure accuracy.

When all documentation is not available or other circumstance such as a shortage of funds does not permit the disbursement, the liability will be recorded by preparing a Journal Voucher. Complete details and explanation are in Section V-Journal Voucher.

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03/87	BREB	BREB Board	PBS-AP-4-4	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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(D) DISBURSEMENT VOUCHER:

1. The Disbursement Voucher (BREB Form No. 185 Exhibit No.1) shall be used for all disbursements except Petty Cash. It will be an envelope type form for the purpose of retaining all supporting documents.
2. The Disbursement Vouchers will be numbered as they are prepared by using a five (5) digit numbering system, the first two (2) numbers for the month and the next three (3) for the Voucher Number. The vouchers will be numbered in sequence of use. Example: The first Disbursement Voucher used at the beginning of the year would be numbered 01-001- this indicates it was the first voucher used for January, the next voucher would be numbered 01-002 and so on. The Disbursement vouchers will be filed numerically month wise, use of by number is strictly prohibited.
3. The Disbursement Voucher will be prepared by the Accountant and submitted to the AGM (Finance)/Finance-Accounts who will review the Voucher and all supporting documentation. The AGM (Finance)/Finance-Accounts will recommend payment by signing the Voucher and forwarding it to the General Manager for his approval and signature.

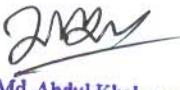
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-5	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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(E) BANK CHEQUE:

1. After proper approval of the Disbursement Voucher, a Bank Cheque will be prepared, the Cheque will contain the date, amount in figures and in words, number and the payee's name. Bank Cheque must be crossed "Accounts Payee" for safety.
2. The Cheque along with the Disbursement Voucher will be submitted to the AGM (Finance)/Finance-Accounts and General Manager and/ or Treasurer/President of the Samity Board, if required for signature and counter signature, after signing, the Cheque will be delivered to the payee, the payee will sign the supporting documents and/ or furnish a receipt that payment was received, The Cheque number and date paid will be entered on the Disbursement Voucher. The Disbursement Voucher will be posted daily to the Disbursement Voucher Journal and Subsidiary Ledgers.
3. The Disbursement Voucher Journal will be footed and cross footed at the end of the month, this will be posted directly to the General Ledger.

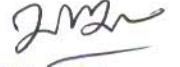
Revision:

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Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-6	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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DISBURSEMENT VOUCHER

Revision:

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Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-7	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				2023

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DISBURSEMENT VOUCHER

Instruction of completing (BREB Form No. 185, Exhibit No.1)

- [1] Enter the full name and address of Vendor or Employee's name, designation and post number
- [2] Signed by preparer
- [3] Enter Voucher Number, using the numbering system described and date prepared
- [4] Enter Cheque Number, date paid and amount
- [5] Enter Account description (Title)
- [6] Enter General Ledger Account Number
(Refer to the Accounts Manual)
- [7] Enter the Debit/ Credit Amount
- [8] AGM-Finance/Finance-Accounts must sign recommending payment with date
- [9] General Manager must approve and sign with date
- [10] Enter the budget head and taka.

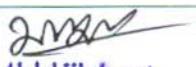
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-8	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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(F) **PAYROLL DISBURSEMENT:**

1. The Advice to banks for employees will require a Letter of transmittal prepared by Accountant listing all employees' name, Bank Account Number and amount be deposited for each employee.
2. The Letter of transmittal will be signed by the AGM (Finance)/ Finance-Accounts and by the General Manager and Treasurer/ President of the Samity Board, if required. This Letter will require a receipt from the bank and signed by the bank officer and "Stamp Received" with the date, indicating that each employee's account will be credited for the amount stated in the Letter of transmittal.
3. A Disbursement Voucher will be prepared from the Bank Advice and posted to the Disbursement Voucher Journal.
4. When the salaries are paid by Cheque, a Disbursement Voucher will be prepared for each Cheque and posted to the Disbursement Voucher Journal.
5. When salaries are paid in cash, one Cheque is prepared from the list showing the employee's name and amount to be paid. The employee must acknowledge receipt of cash by signing on the list next to his/her name. A Disbursement Voucher will be prepared for the Cheque and posted to the Disbursement Voucher Journal.

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Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-9	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

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(G) **ADVANCE BY DISBURSEMENT VOUCHER:**

1. Advances from Disbursement Voucher must be supported by the Request for Advance (BREB Form No. 60, Exhibit No.11). This form will be used for advances other then TA/DA, The form will be sequentially pre-numbered and prepared in duplicate.
2. The purpose and Limited use of the fund shall be determined by the Instructions or policies that are in effect and subject to revision from time to time.
3. Advances must be adjusted by submission of bill(s) and/ or refunding the un-used amount in cash. The adjustment must be made within thirty (30) days from the date of drawing the advance. Otherwise, amount of advance will be adjusted by deduction from the employee's salary.

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Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-10	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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(1) PBS

Serial No. (2)

REQUEST FOR ADVANCE

Date (3)

Payee: Name/Post No. (4)
Designation/ Department. (5)

It is requested to pay a sum of money as mentioned below as advance for the purpose is stated herein:

Purpose (6)	Amount (7)
Total	(8)

In Words : Tk. (9) Only

Payment requested:

Recommended by:

(10)
Signature

(11)

Designated Officer

For Finance Department use (only when advance is other than imprest fund)

Advance now outstanding Tk. (12)
Account number (13)(14)
Signature of Accountant(15)
Signature of AGM-
Finance/Accounts(16)
General Manager's approvalReceived Cash/ Cheque No. (17)
Recipient's signature (18)

Distribution: 1. Accountant 2. Originator -for adjustment

Revision:

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Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-11	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

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REQUEST FOR ADVANCE

Instructions for completing (BREB Form No. 60, Exhibit No. 11)

- [1] Enter Name of Palli Bidyut Samity.
- [2] Pre-Numbered Serial Number.
- [3] Date of preparation
- [4] Enter full name of Payee and Post Number, if any.
- [5] Enter Department affected.
- [6] Enter of brief explanation of the purpose.
- [7] Enter total of payment
- [8] Enter total of Voucher.
- [9] Enter amount of taka in words.
- [10] Signature of person requesting advance.
- [11] Signature of Department Head/Deputy General Manager/Officer in charge in case of Sub-Zonal office.
- [12] (For Finance Department) Enter taka outstanding.
- [13] General Ledger Account Number
(Refer to Accounts Manual)
- [14] Signature of Accountant.
- [15] Signature of AGM-Finance/Finance-Accounts.
- [16] Signature of General Manager.
- [17] Method of payment (Cash, Cheque, etc.)
- [18] Signature of Recipient.

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03/87	BREB	BREB Board	PBS-AP-4-12	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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(H) DISBURSEMENT VOUCHER JOURNAL:

1. The Disbursement Voucher Journal (BREB Form No.90 (Exhibit III) & 90 A (Exhibit III-A) shall be used to record all the Disbursement Vouchers.
2. At the end of each day, the Finance Department will record all Disbursement Vouchers in the Disbursement Voucher Journal and Subsidiary Ledgers, these will be listed numerically by date-wise of preparation.
3. The Disbursement Voucher Journal is designed to permit the posting to the commonly used accounts, extra spaces have been provided to add other accounts, if required.
4. At the end of each month, the Journal will be footed and crossfooted, the total of the Debits and Credits must agree. The Disbursement Voucher Journal is posted directly to the General Ledger.

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DISBURSEMENT VOUCHER JOURNAL
MONTH OF

Date	Payee	Payment	Voucher Number	Cheque Number	General Fund (Cr.) 131	Other Fund (Cr.)	Construction Work in progress(Dr.)		Accounts Receivable 143	
							Acct. No.	Amount		
							W/ONo.	Amount		
1	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2										1
3										2
4										3
5										4
6										5
7										6
8										7
9										8
10										9
11										10
12	TOTALS(12)									11
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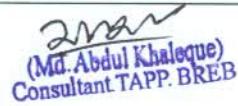
PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
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DISBURSEMENT VOUCHER JOURNAL
MONTH OF ... (1)

		Transport Clearing 184.10						Office Supplies and Expense	Misc. General Expenses 930	Maintenance General Plant 932	Sundry		
											Account	Amount	
1	(10)	(10)	(9)	(10)	(10)	(10)	(10)	(10)	(9)	(9)	(11)	(11)	1
2													2
3													3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
12	TOTALS	(12)											12

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03/87	BREB	BREB Board	PBS-AP-4-15	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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DISBURSEMENT VOUCHER JOURNAL

Instruction for completing
(BREB form No.90, Exhibit-III & 90-A Exhibit-III-A)

- (1) Enter Month and Year
- (2) Enter date of payment from Disbursement Voucher
- (3) Enter Payee name
- (4) Enter purpose of payment
- (5) Enter Voucher Number from Disbursement Voucher
- (6) Enter Cheque number of Bank Advise Reference
- (7) General Ledger Account Number of Fund that the Cheque was issued from (Credit)
- (8) Amount of Cheque
- (9) Accounts for which payment is charged (Debit)
- (10) Extra spaces for additional accounts not listed
- (11) Miscellaneous accounts and amount
- (12) Footed and cross-Footed, after balancing the Disbursement Voucher journal will be posted directly to the General Ledger

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-16	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৯৯০

(I) IMPERSET (PETTY CASH) FUND PROCEDURES:

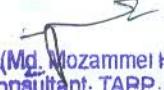
1. PBS Instructions 200-13 establishes the imprest fund and sets forth the guidelines as to the implementation and use of the fund by the PBS.
2. Imprest Fund authorized for the PBS, shall include:
One fund for the PBS Headquarter, One fund for each Zonal office and one fund for Sub-Zonal Office with an authorized limit as established and specified in PBS Instruction 200-13.
3. The cashier or Assistant Cashier shall be designated as custodian of each imprest fund in PBS Headquarter and Zonal office and Sub-Zonal office.
4. The Imprest fund may be used for the purposes as specified in PBS Instruction 200-13.
5. A separate bank account is to be maintained for imprest fund in the name and style of the "General Manager / Deputy General Manager / Office in-charge of Sub-Zonal Office, PBS".
6. A Disbursement Voucher will be prepared to establish/replenish imprest fund out of cash general fund and for that Account Payee cheques are to be issued in the name of the General Manager/ Deputy General Manager/ Office in charge of Sub-Zonal Office.
7. The funds will be replenished when 75% fund are used or once in a month, which one is earlier.

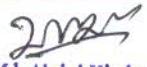
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-17	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


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

(J) **PETTY CASH VOUCHER:**

1. All disbursement from the imprest fund must be supported by the petty Cash Voucher (BREB Form No. 61 Exhibit IV).
2. All signed voucher (s)/Receipt (s) shall be submitted first to the concerned Departmental Head for certification and then to the General Manager for approval. In case of Zonal office such Voucher(s) will be certified and approved by the Deputy General Manager/in case of Sub-zonal Office such voucher will be certified and approved by office in charge. The approved vouchers shall be submitted to the custodian for reimbursement.
3. The Custodian will prepare the petty Cash Voucher From No. 61 and attach all supporting documents approved receipts / vouchers to the original copy and record the account number as per PBS Chart of accounts, fill in the proper account number (refer to PBS General Accounts Manual) and obtain the payee's signature. The custodian will then submit all petty Cash Vouchers to the General Manager / Deputy General Manager/office in charge of Sub-zonal Office at the end of the day for his signature
4. The Custodian will then reimburse the payee and obtain his signature as evidence of payment, and affix "PAID" stamp with the date of payment. The original petty cash voucher with attached documents will be retained by the custodian until replenishment of the Fund is required.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-18	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

BREB Form No- 61

----- PBS

PETTY CASH VOUCHER

Voucher No.(1)

Date:(1)-----

Payee-(2)----- Department-(3)-----

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
(4)	(5)	(6)

Amount in word ---(7)-----

Total reimbursement requested for Tk.....

Payment requested by: Verified By: Payment approved by:

(8)	(9)	(10)
(Payee)	Cashier/ Asst Cashier	GM/DGM/AGM

Distribution: 1. Finance for voucher
2. Fund Custodian

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-19	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০
(Kamrul Ahsan Molla)
Asst. Secy. (Board), BREB

PETTY CASH VOUCHER

Instructions for completing (BREB Form No.61, Exhibit-IV)

1. Enter the voucher number (financial year- wise) separately for Head office and Zonal office and the date of voucher.
2. Enter Full name of payee.
3. Enter department affected.
4. Enter a Brief explanation of expenditure (purpose)
5. Enter the General Ledger Account Number(s)
(Refer to the Accounts Manual)
6. Enter to the amount
7. Enter the total amount of voucher .
8. Signed by person receiving payment and date.
9. Signature of Cashier/ Asst Cashier.
10. Approval of General Manager for PBS Headquarter, Deputy General Manager for Zonal office and Office in charge in Sub Zonal Office and date.

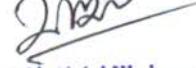
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-20	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০

(K) ADVANCE FROM IMPREST FUND

1. Cash Advances from the Imprest fund must be supported by the Request for Advance (BREB Form No. 60, Exhibit No. V) . This form will be used for advances other then TA/DA. The form will be sequentially pre-numbered and prepared in duplicate
2. Advances from Imprest fund are to be made only for the purposes for which Imprest fund may be used as per PBS Instruction 200- 13.
3. Advances must be adjusted by submission of bill (s) and / or refunding the unused amount in cash to the cashier and cannot be included in the Imprest fund report for replenishment. The adjustment must made within one (1) week after completion of transaction, the duplicate copy must be returned the adjustment bill .
4. Such Advances can not be included in Imprest Fund Report for replenishment

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-21	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


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

-----(1)-----PBS

Serial No---(2)_____

REQUEST FOR ADVANCE

Date (3)

Payee: Name/Post No. (4)
Designation/ Department (5)_____

It is requested to pay a sum of money as mentioned below as advance for the purpose stated herein:

Purpose (6)	Amount (7)
Total	(8)

In words : Tk (9) only

Payment requested:

Recommended by:

(10)

Signature

(11)

Designated Officer

For Finance Department use (only when advance is other than imprest fund)

Advance outstanding Tk. (12)
Account number (13)(14)
Signature of Accountant(15)
Signature of AGM-
Finance/Accounts(16)
General Manager's approval

Received Cash/ Cheque No (17) Recipient

Distribution: 1. Accountant 2. Originator -for adjustment

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-22	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

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Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

REQUEST FOR ADVANCE

Instructions for completing (BREB Form NO. 60, Exhibit-V)

1. Enter Name of Palli Bidyut Samity.
2. Pre- Numbered.
3. Date of Preparation.
4. Enter full name of Payee and Post Number, if any.
5. Enter Department affected.
6. Enter of brief explanation of the purpose.
7. Enter total of payment.
8. Enter total of Voucher.
9. Enter amount of taka in words.
10. Signature of person requesting advance.
11. Signature of Department Head/Deputy General Manager.
12. (For finance Department) Enter taka outstanding.
13. General Ledger Account Number
(Refer to Accounts Manual)
14. Signature of Accountant
15. Signature of AGM-Finance.
16. Signature of General Manager
17. Method of payment(Cash, Cheque, Etc.)
18. Signature of Recipient.

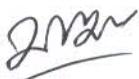
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-23	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভায় অনুমোদিত সিকাত নং ১৭৭০০

(Kamrul Ahsan Molla)
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(L) IMPREST FUND REPORT

1. When the Imprest (Petty Cash) Fund requires replenishment Imprest Fund Report (BREB Form No. 62, Exhibit-ix) is prepared and signed by fund Custodian.
2. The total of all paid voucher, advance paid, bank balance and the amount of cash remaining must equal the fund total. Once this is ascertained, it will be submitted to the Finance Department along with all supporting documentation for approval.
3. After review, the Accountant will prepare a Disbursement Voucher to be submitted to AGM-Finance/Finance- Accounts. The AGM-Finance/Finacne-Accounts will recommend payment and submit to the General Manager for approval. After approval of the Disbursement Voucher, the Bank Cheque will be prepared in favour of General Manager/Deputy General Manger/Office in- charge in Sub-zonal Office.
4. The Cheque will be Deposited in the designated bank account for Imprest fund. General Manager/ Deputy General Manager/In- Charge in Billing Area Office will issue a bearer Cheque and the custodian will cash the Cheque and replenish the cash in cash box.

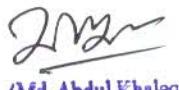
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-24	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভায় অনুমোদিত সিক্রিয় নং ১৭৭০০

BREB FORM NO. 62

..... PBS

IMPREST FUND REPORT

Total Fund ...(1)..... Location...(2)..... Date of count(3).....

FUND POSITION			TRANSACTION SUMMARY				
Currency		Taka	Voucher No.	Date	Payee	Account No.	Amount
Denomination	Nos.						
Note :	1000.00		(4)	(7)	(7)	(7)	(7)
	500.00						
	100.00						
	50.00						
	20.00						
	10.00						
	5.00						
	2.00						
Coin :	5.00						
	2.00						
	1.00						
Total	(6)						
Bank							
Vouchers	(5)						
Advances	(8)						
Total Fund	(9)						
Difference (If any)				Total			

Difference (If any) Explain :

Signature of Fund
Custodian

Verified by
Accountant (Revenue)/
Assistant Plant Accountant

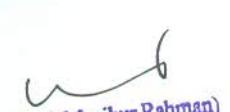
Signature of GM/
DGM/AGM(in-charge)
of Sub-Zonal office

Distribution : 1 . Finance for voucher

2 . Fund Custodian

Revision :

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-25	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				



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৬২১ তম বোর্ড সভার অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

IMPREST FUND REPORT

Instruction for completing (BREB Form No. 62 Exhibit No. IX)

1. Enter the total amount of the established Fund.
2. Enter the location of fund (Head Quarter-Zonal Office, etc)
3. Enter the date Fund is being counted for replenishment
4. Enter the total of each note and coins in drawer or box
5. Enter the total of Voucher written (from item number 7)
6. Enter the total of cash on hand (in box) (from item number 4)
7. List each Voucher by date, number, payee, account and Amount & Total
8. Enter the total of outstanding (advance) Vouchers.
9. This total must equal item number-1.
10. Any difference must be explained in detail below.
11. Signature of Fund Custodian.
12. Verified by Acct (Revenue) / Assistant plant Accountant, if any.
13. Signature of General Manager/ Deputy General Manager/ Office in-charge for PBS Headquarter, Zonal Office and Sub-Zonal Office respectively.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-26	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৯৭০০


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

(M) TA/DA ADVANCE

1. When an advance for TA/DA purpose is requested, the employee will fill out in duplicate a request using the TA/DA Advance Form no. 60-A (Exhibit-VI). The original copy after necessary approval will be provided to the Finance Department for preparation of the Disbursement Voucher, the duplicate copy will be retained by the employee for submitting with the adjustment bill.
2. Traveling Allowances and Daily Allowances amount will be determined by the policy as fixed from time to time. Traveling Allowance may be claimed at 100% and Daily Allowance at 75%.

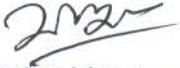
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-27	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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৬২৯ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

.....PBS
TA/DA Advance Form

Date(1)

Name/Post No. _____ Designation _____ Department _____

(2) Explanation of travel and expenses			Amount (Tk.)
1. Date of travelling			
2. Purpose of travelling			
3. Transport fare for journey:	a) Form _____ to _____	Class _____	Fare _____
	b) Mode of Transport _____		
	c) How many times _____	Total fare _____	
		No of days	Rate
4. Daily allowance:	Up and down		Amount (Tk.)
	Incidental (Up and down)		
		Total Amount of DA	
	Days: From _____ To _____		
5. Personal effects	Mounds (Kg): _____	Taka per Mound/KG _____	
Taka (In words)		Estimated taka allowed	
Taka (In words)		Claimed advance	

(3)

Signature of Applicant

(4)

Signature of Deptt. Head/
Deputy General Manager

For use of Finance Department only

Outstanding advance _____
Recommended advance _____(5)
Accountant(5)
AGM (Finance)(5)
General ManagerDistribution: 1. Accountant-for Voucher _____
2. Applicant- for adjustment _____
Cash/Cheque _____
Date _____ (6) received by me

N.B.: Two copies of Form to be filled up of time requesting advance _____ (6)

N.B.: Transport fare : 100%
Daily allowance : 75%
Signature of Recipient _____

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-28	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

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৬২১ টাকা নোট সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(Kamirul Ahsan Mollik)
Asst. Secy.

TA/DA ADVANCE

Instructions for completing (BREB Form No. 60-A, Exhibit-VI)

- (1) The Employee requesting the advance will fill in date, name, designation and department
- (2) Employee will complete stating all particulars regarding the advance, if for TA or DA
- (3) If for the purpose of moving personal effects, the employee will complete this section and sign
- (4) Requires signature of Department Head/Deputy General Manager/ Office in-charge in Sub-zonal Office.
- (5) Signed by Accountant, AGM-Finance/Finance-Accounts and General Manager
- (6) Mode of payment, date and signature of recipient.

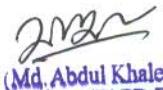
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-29	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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১১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৯০০


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

(N) TA/DA ADJUSTMENT BILL:

1. Adjustment to the advance must be made within thirty (30) days after completing the travel/transaction by submitting the Adjustment Bill (Form 60-B Exhibit VII & VIII). Any excess amount will be returned in cash, additional expenses, if any, will be paid by a Disbursement Voucher.
2. The Request for TA/DA Advance Form No. 60-A and the Adjustment Bill Form No. 60-B will be attached to the Disbursement Voucher for supporting documentation.

Note: TA/DA bill for which advance was not taken will be submitted within thirty (30) days after completing the travel.

(O) ADJUSTMENT BILL-OTHER :

Adjustment to the advance must be made within thirty (30) days after completing the travel/ transaction by submitting the Adjustment Bill. If the adjustment has not been made, a deduction from the Employee's salary must be made with the approval of the General Manager.

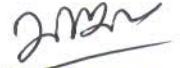
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-30	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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

.....PBS
TRAVELLING /DAILY ALLOWANCE BILL

Date (2).....

Name.....DesignationDepartment.....
Service PlacePay Scale.....

PARTICULARS OF TRAVELLING AND STOPPAGE						PARTICULARS OF TRANSPORT AND FARE (4)						(5)		(6)	PURPOSE OF TRAVELLING
DEPARTURE			ARRIVAL			Mode of transport bus/train etc	Distance in mile (one time)	Class	How many times of fare	Amount of fare (Taka)	Mileage claimed (distance)	Norma	Incidental		
Station	Date	Time	Station	Date	Time										
(a)	(b)	(c)	(d)	(e)	(f)	(a)	(b)	(c)	(d)	(e)	(f)	(a)	(b)		

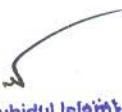
The bill may be paid subject to fill up of each column appropriately

(FRONT)

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03/87	BREB	BREB Board	PBS-AP-4-31	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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

DETAILS OF EXPENDITURE (8)				Amount (Tk)
1. Fare : [Column no. 4(a)]				
2. Mileage [Column No. 4(b)]				
3. Daily allowance [Column no. 5(a), (b)]				
Rate of DA	Total days	Rate	Amount	
No. of days in 100%				
No. of days in 70%				
No. of days in 50%				
No. of days in special rate				
4. Carrying cost of luggage [Column No. 8]				Total claim (Tk)
<input type="checkbox"/> Revenue Stamp	5. Deduction -	a) Advance	b) Others	Net claim
Net claim (Take in word)				
Signature of Traveller (8) _____				
Signature of Deptt. Head (9) _____ General Manager/Deputy General Manager _____				
FOR USE OF FINANCE DEPARTMENT (10) _____ (Except Petty Cash)				
Recommended for payment of (13) _____ (Take amount in word) _____				
Accountant (14) _____	ADM (Finance) (15) _____	General Manager (16) _____		

For the Recipient (11)

1. Tk. in cash/cheque no. _____
date _____ Received _____

Signature _____

Objection (12)

The bill cannot be paid for the following reasons :

1. Controlling Officer's signature is not available on the Billed/Received Receipt
2. Bank a/c no. has not been mentioned.
3. Revenue Stamp has not been affixed
4. Travelling distance from working place has not been mentioned
- 5.

(Back)

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Revisions : 03/1996, 24/12/2013, 19/02/2020				



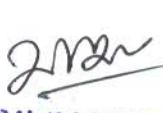
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TA/DA ADJUSTMENT BILL

Instruction for completing (BREB Form No. 60-B, Exhibit-VII & VIII)

- (1) Employee fills in name, designation, department and salary rate.
- (2) Enter date of preparation
- (3) Description of travel, departure and arrival.
- (4) Particulars on Transportation and fare
- (5) Type of TA/DA(normal or incidental)
- (6) Enter remarks, if any
- (7) Purpose of travelling
- (8) Full details of expenditure and Signature of traveler
- (9) Signature of Department Head, Deputy General Manager/ General Manager
- (10) For accounting section.
- (11) Receiver completes and signs
- (12) Objections, not filled up correctly, etc.
- (13) Enter taka amount in words
- (14) Signature of Accountant
- (15) Signature of AGM-Finance /Finance-Accounts
- (16) Signature of General Manager for approval.

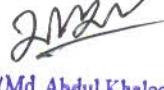
Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-33	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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P. RECONCILIATION OF BANK ACCOUNTS

1. The Reconciliation of Bank Accounts (BREB Form No.285, Exhibit-X) Will be used to reconcile all bank accounts of the PBS. All bank statements must be reconciled with the General Ledger Funds and Control Accounts at the end of following month, and with the Cheque book balances.
2. All adjustments must be checked with prior month(s) reconciliation to see if they have been included in the bank corrections and adjustments to the General Ledger.
3. Any charges (debits) by the bank which cannot be accounted for must be reviewed with the concerned bank for immediate correction.

Revision:

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Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-34	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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Reconciliation of Bank account		Name of Bank Account:	
		Bank Account Number:	
		Date: _____	Period covered: _____
Balance per bank, end of the period		Tk.	
Add: Deposits in transit:		.....
Total		Tk.	
Other debits on depositor's record without corresponding credits on bank records:		.....
(2).....		.....
Total		Tk.	
Less: Outstanding Cheques:		.....
(3).....		.....
(4).....		.....
Other credits on depositor's record without corresponding credits on bank records:		.....
(3).....		.....
(5).....		.....
Corrected balance, end of the period		Tk.	
(1) Balance per bank, end of the period		Tk.	
Add: Credits on bank records without corresponding debits on depositor's records:		.....
(2).....		.....
Total		Tk.	
Less: Credits on bank records without corresponding:		.....
Credits on depositor's records :		.....
(3).....		.....
(5).....		.....
Corrected balance end of the period		Tk.	
Prepared by:	Verified by:	Approved by:	
Asst. Acctt.	Accountant	AGM-Fanance/Finance-Accounts	

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-35	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				

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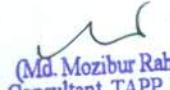
RECONCILIATION OF BANK ACCOUNT

Instructions for completing BREB Form No. 285, (Exhibit- X)

- [1] The top half of the form is used for the Bank Statement and the Bottom Half is used for General Ledger or Subsidiary Ledger.
- [2] Compare credits (deposits) on the bank statement as shown on the cash Receipts Journal. Take into consideration deposits in transit at the end of preceding month and current month.
- [3] Compare paid cheques/ Bank Advice with debits shown on the statement. Check off (/) debits that agree in Disbursement Voucher Journal, any additional debits (Bank service charges) should be recorded in the Disbursement Voucher Journal.
- [4] Compare Cheques with Disbursement Voucher Journal to see that the amount of cheque agrees with the amount in the Register. Check off (/) all cheques and Bank advice paid. Those not checked off represent outstanding cheques. List such cheques on the reconciliation by date, number and amount.
- [5] Be sure that all items have been accounted for before making any adjustments to the General Ledger Accounts. The Bank Statement and General Ledger Balance Must be the after reconciliation.
- [6] Signature of preparer.
- [7] Name and Bank Account Number.
- [8] Enter Date.

Revision:

PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-36	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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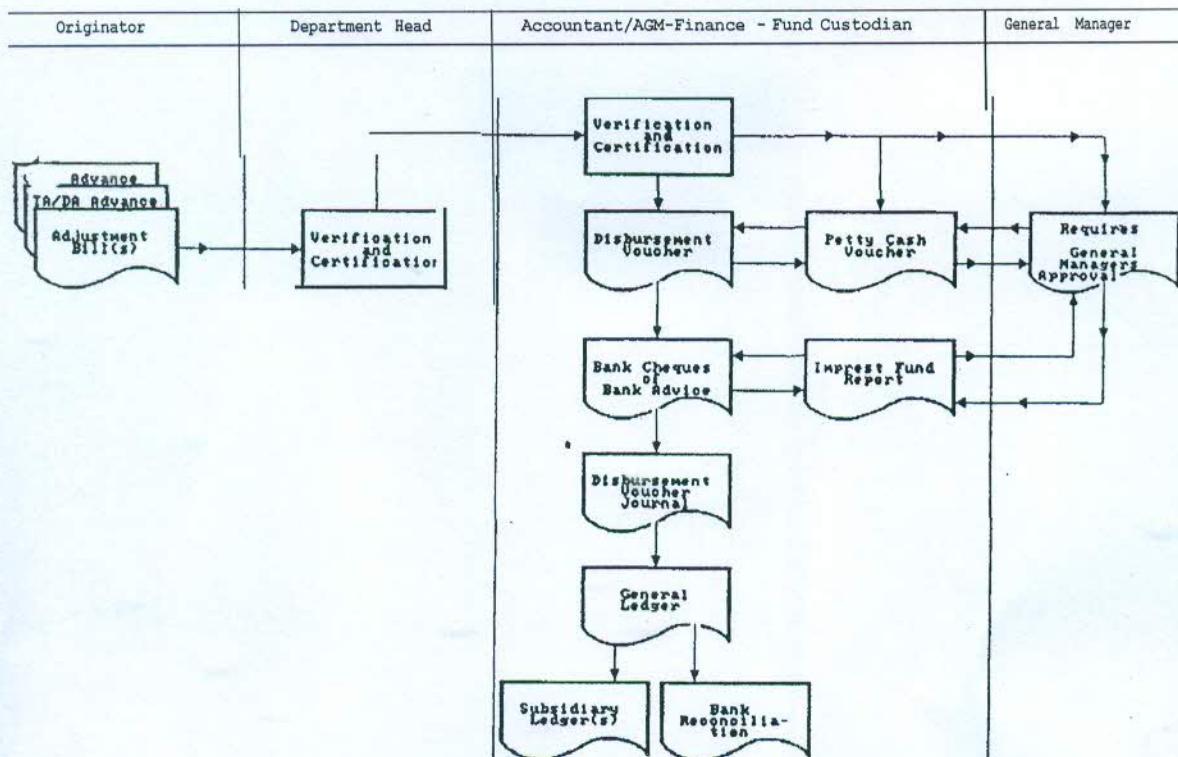

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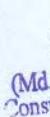
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DISBURSEMENT FLOW-CHART

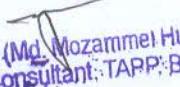


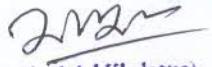
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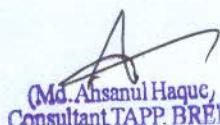
PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual)				
Original Date	Reviewed by	Approved by	Section & Page	Revision No.
03/87	BREB	BREB Board	PBS-AP-4-37	3
Revisions : 03/1996, 24/12/2013, 19/02/2020				


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