

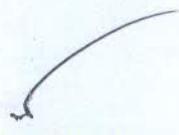
SECTION V

JOURNAL VOUCHERS

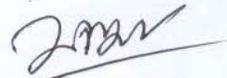
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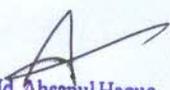
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SECTION V

JOURNAL VOUCHERS

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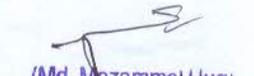
	Page No.
A. Purpose	PBS-AP-5-3
B. General	PBS-AP-5-3
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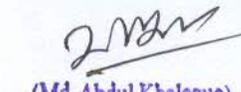
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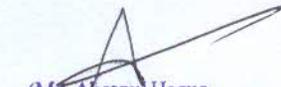
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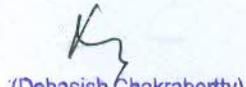

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SECTION-V

JOURNAL VOUCHER/GENERAL JOURNAL

[A] PURPOSE:

The Journal Voucher/General Journal is used to record adjustments, write-offs, accruals and any transaction not provided for in specialized Journals. The individual amounts of the entries are posted to the appropriate accounts in the General Ledger and Subsidiary Ledger as they are prepared.

[B] GENERAL:

These procedures are designed to record the necessary data of accounting transactions to be posted to the General Ledger and Subsidiary Ledgers. There are two methods of preparing Vouchers.

1. By use of the Journal Voucher for entries that are of an individual nature (non-recurring)
2. The General Journal for entries to record Journal Vouchers of a fixed Nature (recurring)

[C] JOURNAL VOUCHER:

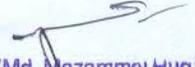
1. Journal Vouchers (BREB Form NO.28, Exhibit-1) are prepared by the Accountant, when necessary. Supporting documents must be attached and filed with the Journal Voucher. The Journal Voucher number will be placed on all supporting documents for cross-reference in cases where only one copy of the supporting document is available. A complete and detailed explanation must be given as to where the supporting documents can be located.
2. Journal Vouchers are posted directly to General Ledger and Subsidiary Ledger. The Accountant will submit the Journal Voucher to AGM-Finance/Finance-Accounts for approval before posting to the General Ledger. After Posting, the Journal Voucher will be filed chronologically by the Accountant.

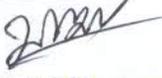
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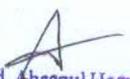
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৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Kamrul Ahsan Mollah)
Asst. Secy

[D] GENERAL JOURNAL:

1. The General Journal (BREB Form No. 295-FJV, Exhibit-2) is used to record Journal Vouchers of fixed (Recurring) nature. The Journal Voucher is prepared in the General Journal, as the entry to the accounts will remain the same and only the amount of the entry changes from month to month, it is not necessary to prepare a new Journal Voucher each month.
2. By recording the Fixed Entries in the General Journal a quick comparison can be made each month of the entry. Thereby reference to the previous Journal Voucher would not require the removal from the files.

[E] VOUCHER NUMBERS:

1. All information must be entered accurate on the Journal Voucher. The Debits and Credits must be equal before posting. Each Journal Voucher will be assigned a number, in most cases a specific number will be assigned. The numbering system will consist of a seven(7) digits number, the first two(2) digits will represent the calendar month in which the Journal Voucher is prepared, the next three (3) digits represent the specific number and the last two (2) will represent the fiscal year. Each section is assigned a group of numbers to use for recurring and non-recurring Journal Vouchers that are to be posted to the General Ledger. For uniformity, the Accountant will use the following numbering system :

FOR FIXED (RECURRING) JOURNAL VOUCHERS:

Depreciation Expenses.....	FJV No. 008
Materials and supplies-Electric.....	FJV No. 009
House Wiring Materials (Cost).....	FJV No. 010
Transportation Expenses-Clearing.....	FJV No. 011
Stores Expenses-Clearing.....	FJV No. 012
BREB Debit Memos.....	FJV No. 013
Close-out of Construction Work Orders.....	FJV No. 014
Close-out of Retirement Work Orders.....	FJV No. 015
Matured Long Term Debt.....	FJV No. 016
Interest on Long Term Debt.....	FJV No. 017
Uncollectible Accounts (Write-Off).....	FJV No. 020
Provisions for Uncollectible Accounts.....	FJV No. 021
Reserve for future	022 to 029

FOR NON-RECURRING JOURNAL VOUCHERS:

Accountant will use JV No. 030

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JOURNAL VOUCHER

Instruction for completing (BREB Form No. 28, Exhibit-1) [1]

Enter date prepared

- [2] Enter Journal Voucher Number
- [3] Enter General Ledger Account Number
- [4] Enter Subsidiary Ledger Account Number
- [5] Enter Debit or Credit on both General Ledger, and Subsidiary Ledger Columns, if necessary.
- [6] List a complete and detailed explanation as to why the Journal Voucher was prepared and where the supporting documents can be located.
- [7] Accountant signs here when prepared
- [8] AGM-Finance/ Accountant's signature for approval
- [9] Accountant signs when posted to the Ledger(s)
- [10] Tick mark indicates the entry is posted to the Ledger(s)

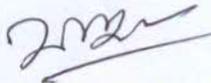
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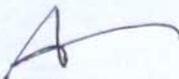
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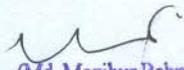

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Fixed Journal Voucher No.....(1).....
.....(4).....PBSDescription(2).....
Date.....(3).....

Line No	Account No.	Account Title	July		August		September		October		November		Line No
			Debit Amount	Credit Amount									
1	(5)	(6)	(7)	(7)									1
2													2
3													3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
14													14
15													15
Prepared by:			(8)										
Accountant Date													
Approved by:			(9)										
Accountant Date													
Posted by:			(10)										
Accountant Date													

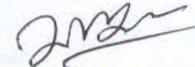
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BREB Form No.296-FJV
Exhibit-II

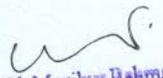
Fixed Journal Voucher No.(1).....
.....(4).....PBS

Description(2).....
Date(3).....

Line No	December		January		February		March		April		May		June		Line No
	Debit Amount	Credit Amount													
1															1
2															2
3															3
4															4
5															5
6															6
7															7
8															8
9															9
10															10
11															11
12															12
13															13
14															14
15															15

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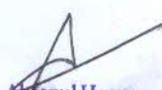
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GENERAL JOURNAL

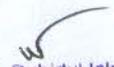
Instructions for completing (BREB Form No. 295-FJV, Exhibit-11)

- [1] Enter Fixed Journal Voucher Number
- [2] Enter description of Fixed Journal Voucher
- [3] Enter year
- [4] Enter name of Palli Bidyut Samity
- [5] Enter Account Number(s)
- [6] Enter Account Title
- [7] Enter Debit/Credit amount each month
- [8] Accountant signs and date of preparation
- [9] AGM-Finance signs and date of approval
- [10] Accountant signs and date of posting to the Ledger(s)
- [11] Tick mark indicates posted to Ledger(s)

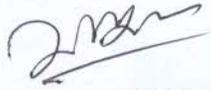
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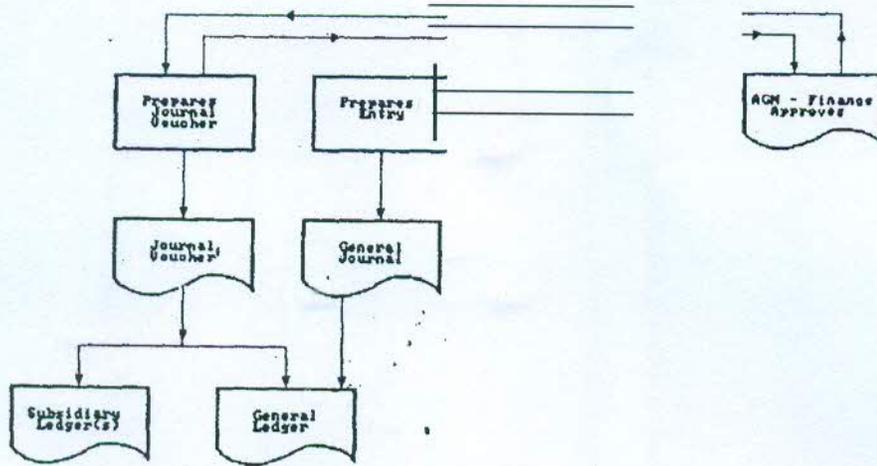

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JOURNAL VOUCHER AND GENERAL JOURNAL FLOW-CHART

Accountant AGM - Finance



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