

**ACCOUNT POLICY - BARIDHARA DOHS PARISHAD**  
**DHAKA CANTONMENT**

- Reference: A. Construction of the Baridhara DOHS Parishad, Dhaka Cantt.
- B. Resolution adopted in Annual General Meeting/Extra-ordinary General Meeting.
- C. Resolution adopted in Executive committee meeting.

1. **Introduction:** The account is being maintained as per the guidelines given in the construction of Baridhara DOHS Parishad and also the rules/procedure of maintenance of account universally accepted are taken into consideration to follow it. However, the policy on the subject is specified in subsequent paragraph.

2. **Sources of Fund:**

- a. Monthly subscriptions from Association members and tenants.
- b. Donation/Grants from services Headquarter, other organization and individuals.
- c. Any other sources.

3. **Bank Account:** Savings Account to be maintained in the name of "BARIDHARA DOHS ASSOCIATION FUND" and to be operated jointly by the President and the Treasurer. In absence of the President, the Senior Vice President will be one of the operators. Only one bank account is to be maintained for the Association Fund.

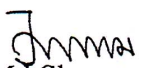
4. **Competent Authority and Financial Power:**

- a. Secretary of the Executive Committee up to Tk. 5,000.00
- b. President or Executive Committee up to Tk. 10,000.00
- c. The Executive Committee up to Tk. 50,000.00
- d. General Body: Full power/any amount.


5. **Maintenance of the Documents:** The following books of accounts/registers are to be maintained by the concerned office bearers of the Executive Committee:

- a. Cash Book/Ledger Book.
- b. Register for donations & subscriptions.
- c. Receipt and Expenditure voucher separately.
- d. Register for properties.
- e. Salary disbursements register.
- f. Receipt books for donation, subscription etc.
- g. Inventory Register.
- h. Demand Book/Sanction book for Parishad, Admin & Sy and Mosque separately.
- i. Any other book as approved by the CFA.

6. **Handling Cash:** The Treasurer shall normally hold a cash amount not exceeding Tk. 10,000.00 (Ten thousand) at any time (except the daily collection which will be deposited in the Bank on next Banking day) to meet any unforeseen expenditure. Each cash withdrawal from the bank is to be supported by requisition and sanctioned by the competent financial authority of the Executive committee.
7. **Requisition for withdrawal of Money:** Requisition to be put up well before for approval by CFA and any advance taken the fund must be adjusted just after completion of the expenditure.
8. **Adjustments within Heads of accounts/Budgets:** Competent Financial Authority is empowered to adjust any amount within different 'heads' of Cash Book.
9. **Balance Sheet:** Balance Sheet is to be prepared monthly basis and should be put up before Executive Committee at the earliest. The cumulative statement of accounts to be prepared in every month which will be circulated during AGM/EGM.
10. **Maintenance of Receipt and Expenditure Vouchers:** All receipt and expenditure vouchers to be authenticated and supported by authorized officer and must be numbered serially.
11. **Closing of Cash Book:** The Cash Book is to be closed on the last day of the month or on any day decided by the CFA showing the closing balance. Such closing is to be signed by the office staff that helps the treasurer in maintaining the Cash Book.
12. **Reconciliation Statement:** The bank statement is to be obtained from the bank and tallied with the cash book and bank balance. If necessary bank reconciliation statement is to be prepared and kept attached or pasted in the cash book.
13. **Audit of Fund:** The funds to be audited half yearly by an Audit Committee. The Audit Committee shall immediately bring to the notice of the President of the Executive Committee of any irregularity which will subsequently be rectified; the matter is to be informed to the General Body.
14. **Conclusion:** The subject account policy is only applicable for DOHS Baridhara Parishad. If there be any deviation on any matter regarding account, the guidelines of General rules of maintenance of account to be followed.

  
Lt Col Md Shamsul Islam (Retd)  
Treasurer  
Baridhara DOHS Parishad

19.11.07

  
Brig Gen Mustafizur Rahman, ndu, psc (Retd)  
President  
Baridhara DOHS Parishad

19.11.07