

# RECORD KEEPING (BUSINESS) ORDER, 2015

An Order to provide for the keeping of records for businesses and for other purposes relating thereto or connection therewith which has been enforced since 23rd June 2015.

"**Business**" includes every form of trade, commerce, craftsmanship, calling, profession, vocation and any activity carried on for the purposes of gain.

## Duties and Responsibilities of Businesses



Keep and maintain records of every transaction carried out.



Issue a printed receipt serially numbered for every sum received in respect of goods sold or services performed.



Retain a duplicate of every such receipt.

## Types of Records



### Books of account

- Records of:
- Income
  - Expenditure
  - Receipts
  - Payments



### Any records relating to any business

- Tenancy Agreements
- Employment Contracts
- Purchase and Sales Agreements
- Others



### Documents

- Invoices
- Vouchers
- Receipts
- Other documents to verify entries

Records are required to be retained for a period of **at least 5 years** from the date the transaction takes place on or after the commencement of the Order.

Records of transactions shall be in **Malay** or **English language**.

## Importance of Keeping Proper Financial Records



**Accurate and proper financial planning**



**Precise decision making**



**Support application for financial aids**



**Fair profit distribution**



**Attract foreign investments**

Revenue Division, Ministry of Finance and Economy  
Tel no. : 2383933 or 2380651 / Email address : rkbo@mofe.gov.bn

# BUSINESS DOCUMENTATIONS

## PERUSAHAAN BEKALAN PEJABAT HELLO

No. 38 Simpang 110-40  
Kg. Lambak  
Negara Brunei Darussalam  
Email: [Hello.office.supplies@gmail.com](mailto:Hello.office.supplies@gmail.com)  
Website: [www.helloofficesupplies.com](http://www.helloofficesupplies.com)



### QUOTATION

Quotation No.: Q-000455

Issuance Date: 02/01/2023

To:

Perniagaan Membangun Maju  
No. 33 Simpang 65-90-100  
Kg. Menglait, Negara Brunei Darussalam

Item	Description	Qty	Price	Amount
Table	Office Table JT12350	10	\$150.00	\$1,500.00
Chair	High Back Chair TWR5559	10	\$100.00	\$1,000.00
			Subtotal:	\$2,500.00
			Discount (5%)	(\$125.00)
			Total	\$2,375.00

Validity of quotation: 30 days from the date of issuance

Signed by

A **quotation** is a document issued by a supplier to a consumer to offer goods or services at a specified price with specified conditions.

# BUSINESS DOCUMENTATIONS

**SAMPLE**



**PERNIAGAAN MEMBANGUN MAJU**  
No. 33 Simpang 65-90-100  
Kg. Menglait  
Negara Brunei Darussalam  
Email: maju@gmail.com  
Website: www.maju.com

**PURCHASE ORDER**

Purchase Order No.: PO-00029780  
Issuance Date: 20/01/2023

Vendor Quotation No.: Q-000455

To:  
Perusahaan Bekalan Pejabat Hello  
No. 38 Simpang 110-40  
Kg. Lambak  
Negara Brunei Darussalam

Item	Description	Qty	Price	Amount
Table	Office Table JT12350	10	\$150.00	\$1,500.00
Chair	High Back Chair TWR5559	10	\$100.00	\$1,000.00
			<b>Subtotal:</b>	\$2,500.00
			<b>Discount (5%)</b>	(\$125.00)
			<b>Total</b>	<b>\$2,375.00</b>

*Aminah*  
Signed by

A **purchase order** is an official document issued by a buyer to the seller indicating the type, quantity and agreed price for a product or service.

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### INVOICE

Invoice No.: INV-0003211  
Issuance Date: 23/01/2023  
Delivery Order No.: DN-0005311

Customer Purchase Order No.: PO-00029780

To:  
Perniagaan Membangun Maju  
No. 33 Simpang 65-90-100  
Kg. Menglait, Negara Brunei Darussalam

Item	Description	Qty	Price	Amount
Table	Office Table JT12350	10	\$150.00	\$1,500.00
Chair	High Back Chair TWR5559	10	\$100.00	\$1,000.00
			Subtotal:	\$2,500.00
			Discount (5%)	(\$125.00)
			Total	\$2,375.00

#### Terms and conditions:

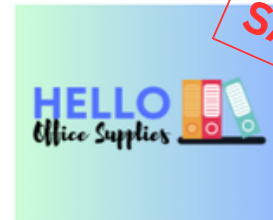
Payment is due within 30 days from date of invoice.

Signed by

An **invoice** is a document issued by the seller to demand payment from the buyer for the goods sold or services provided.

# BUSINESS DOCUMENTATIONS

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**Website: www.helloofficesupplies.com**



**SAMPLE**

## DELIVERY ORDER

Delivery Order No.: DN-0005311  
Issuance Date: 23/01/2023  
Invoice No.: INV-0003211

Customer Purchase Order No.: PO-00029780

Delivery Address:  
Perniagaan Membangun Maju  
No. 33 Simpang 65-90-100  
Kg. Menglait, Negara Brunei Darussalam

No.	Product Description	Product Code	Qty Order	Qty Delivered	Outs tanding
1	Office Table	JT12350	10	10	-
2	High Back Chair	TWR5559	10	10	-

Date of delivery : 23/01/2023

Time of deliver : 3.00 pm

Remarks :

### Note:

I confirm that all goods received are in good order and condition.

*Aminah*

Receiver's signature / stamp

A **delivery order** is a document issued by a transport provider, consignee, shipper or carrier to deliver goods to the buyer.



# BUSINESS DOCUMENTATIONS

**SAMPLE**

**Membangun Maju**

**PERNIAGAAN MEMBANGUN MAJU**  
No. 33 Simpang 65-90-100  
Kg. Menglait  
Negara Brunei Darussalam  
Email: maju@gmail.com  
Website: www.maju.com

**PAYMENT VOUCHER**

Payment Voucher No.: PV-003459      Issuance Date: 10/02/2023

Pay to:  
Perusahaan Bekalan Pejabat Hello  
No. 38 Simpang 110-40  
Kg. Lambak  
Negara Brunei Darussalam

No.	Description	Account	Amount
1	Payment for: Purchase Order No.: PO-00029780 Vendor Invoice No.: INV-0003211	OE-1223	\$2,375.00
Total			\$2,375.00

Payment Method:      Bank Account Number:

☐ Cash      ☐ BIBD: 5670-4238-9765

☒ Cheque No. : 1453      ☒ BB: 3247-9871-4568

☐ Bank Transfer      ☐ SCB: 1145-7654-9900

*Khairul*  
Approved by

*Sarah*  
Received by

A **payment voucher** is an internal document to record the payment made to the supplier for each purchase or services rendered.

# BUSINESS DOCUMENTATIONS

**CASH RECEIPT**

SAMPLE



**PERUSAHAAN BEKALAN PEJABAT HELLO**  
 No. 38 Simpang 110-40  
 Kg. Lambak  
 Negara Brunei Darussalam  
 Email : Hello.office.supplies@gmail.com  
 Website: www.maju.com


Date	11/02/2023
Time	14:53:12
Manager	Ali bin Hassan
Cashier	Fatimah binti Akhbar
Receipt No.	00764321

Description	Unit	Discount	Price
Office Table JT12350 @ \$150	10	5%	\$1,425.00
High Back Chair TWR5559 @\$100	10	5%	\$950.00
<b>Total</b>			<b>\$2,375.00</b>

Thank you for shopping!

**PERUSAHAAN BEKALAN PEJABAT HELLO**

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**Email: Hello.office.supplies@gmail.com**  
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SAMPLE

**OFFICIAL RECEIPT**

Receipt No.: OR-13456 Issuance Date: 11/02/2023


Payment Received From Perniagaan Membangun Maju of \$ 2,375.00

Invoice No.: INV-0003211  
 For \_\_\_\_\_

Payment received in:

Cash	<input type="checkbox"/>							
Cheque	<input checked="" type="checkbox"/>	BIBD	<input type="checkbox"/>	BB	<input type="checkbox"/>	SCB	<input type="checkbox"/>	Other: _____
Bank Transfer	<input type="checkbox"/>	BIBD	<input type="checkbox"/>	BB	<input type="checkbox"/>	SCB	<input type="checkbox"/>	Other: _____

Total Amount Due	\$2,375.00
Amount Received	\$2,375.00
Balance Due	-

  
 \_\_\_\_\_  
 Signed by

A **receipt** is a document issued by the seller to show that payment has been received from the buyer for the goods sold or the services provided.

Keeping proper  
records is vital for  
businesses.



Please visit Lifelong Learning Centre's website at <https://l3c.moe.gov.bn/> to find out more information on the available programmes that could help to develop and enhance the competency required to meet your record keeping needs.

