

SECTION IV

DISBURSMENTS

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SECTION IV

DISBURSMENTS

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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

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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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(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.

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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.

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