



Accounting Procedures Manual

BANGLADESH RURAL ELECTRIFICATION BOARD

REB INSTRUCTION 600-9

ACCOUNTS PAYABLE PROCEDURES

SECTION-IV

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ACCOUNTS PAYABLE PROCEDURES

A. PURPOSE:

The accounts payable procedures are provided as a guideline for all personnel in the processing of invoices for tangible and intangible purchases such as; contracts /work orders, travel advances and reimbursement, petty cash reimbursement, Consultant's fee, Legal Advisor fee, House Rent, Ansar Honorarium, Transport Insurance Premium, maintenance of Transport, Payment for hired transport, Transport Fuel Bills, etc. and transfer of fund.

B. TANGIBLE PURCHASES:

1. All purchases of tangible materials and supplies will be received by the Receiving Sections of Project Stores or Common Stores. The Receiving Sections are responsible for providing the External Bill Section with the original copy of the receiving report signed by the concerned Head of the office. The External Bill (Accounts Payable) Section will be responsible for bringing together the Director, Account's copy of the Purchase Order or Contract, receiving report and vendor's invoice.

2. The first step in the accounts payable process is the issuance of a purchase order or contract to a vendor by the Director of Procurement/the concerned Director/Project Director. A copy of the purchase order or contract will be forwarded to the External Bill Section where it will be filed in a pending file. The purchase order or contract will be reviewed and checked for the following prior to filing:

(a) A purchase indent number appears on the purchase order or contract.

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b) The proper account numbers are to be charged. If in doubt about account number, Chart of Accounts under the General Accounting Manual (BREB Instruction 600-16) should be reviewed.

(c) The purchase order or contract must have the required signatures of the personnel who issue it.

3. Prior to materials and supplies are received, the invoices and bill of lading from the vendor should be received. The vendor is required to provide an original and six (6) copies of the invoice and two (2) originals and five (5) copies of the bill of lading to the Director of procurement/ concerned Director/Project Director. The Director of Procurement/concerned Director/ Project Director upon receipt of these documents will distribute them as follows:

(a) Invoice

Original and duplicate to the Director of Accounts (External Bill Section), two(2) copies to Stores Control Section, three (3) copies to CS&M Director; one (1) copy be retained in vendors file maintained by the concerned Directorates.

(b) Bill of Ladings

Originals (2) and two (2) copies to Customs & Clearance Section; one (1) copy to Stores Control Section; one (1) copy to Receiving Section; one(1) copy be retained in Vendors file maintained by the concerned Directorates.

If for some reason sufficient copies are not available, the concerned Directors will make necessary photo copies of the invoice and bill of lading for proper distribution mentioned above.

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4. The invoice must be checked to determine that all unit prices, extensions and total amounts are in agreement with the purchase order or contract. The invoice and bill of lading will be stamped on the reverse side with the date and the notation "Received by External Bill Section". The invoice must show the BREB purchase order or contract number imprinted on the invoice.

5. The Receiving Sections will forward the original receiving report to the External Bill Section. At this time the purchase order or contract, receiving report and invoice are assembled together and the following audits be made:

- Purchase order or contract number on receiving report and invoice agrees to the number on purchase order or contract.
- The quantities shown on the receiving report agree to vendor's invoice.
- The unit cost, amount, description and vendor name must be the same on receiving report as shown on invoice and both of these will be compared to copy of purchase order or contract.
- The account number shown on purchase order or contract and receiving report should be the same and must be a valid number.
- If the receiving report is marked with "Partial" Supply, receiving report ticket number will be entered on purchase order or contract and items and quantities that are received will be checked off.

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