

**BREB Instruction 600-30**

**PRE-AUDITING OF CONTRACTORS  
CONSULTANTS, SERVICES, SUPPLIERS' BILLS  
AND  
EMPLOYEES' SERVICE BENEFIT**

**Bangladesh Rural Electrification Board**

**Dhaka, Bangladesh.**

  
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**৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০**

  
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## BREB INSTRUCTION 600-30

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## BREB INSTRUCTION 600-30

**SUBJECT: PRE-AUDITING OF THE FINAL BILLS OF CIVIL & ELECTRICAL CONSTRUCTION WORKS, CARRYING OF MATERIALS/ EQUIPMENT, CIVIL & ELECTRICAL CONSULTANCY SERVICES, SUPPLIERS' BILLS AND EMPLOYEES' RETIREMENT/ SERVICE BENEFIT.**

### **I. PURPOSE**

To ascertain and ensure that BREB funds as well as Government funds allotted through Annual Development Program (ADP) are properly disbursed to the Civil, Electrical & Carrying Contractors and Civil & Electrical Consultants and Material Suppliers and Employees' retirement benefit.

### **II. POLICY:**

The pre-audit is a preventive measure so that no government funds or own fund or both are misused or misappropriated. This policy is formulated as a guideline for pre-auditing of the final bills for civil & electrical construction works, carrying works and civil & electrical consultancy services, suppliers' final bill and Employees' service benefit by the Internal Audit Directorate of BREB. The strict compliance of this policy will ensure appropriate payment of the contractors, consultants, suppliers and employees. As a result, there will be no excess/ over payment or no adjustment for this will be required, after final payment is made. Above all, major audit objections can be avoided and the number of audit objections will be reduced/ minimized in the audits conducted by the government agencies.

### **III. PROCEDURE:**

A. The pre-audit of the final bills of the works, services and supplied materials mentioned in the "Policy" will be conducted by the Internal Audit Directorate of BREB.

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**B. Audit Steps:**

1. The works/services executing authority such as the Executive Engineers of the Project Division, Director, CS&M, SE&D, Procurement and the Project Director of on-going projects will process the final bill and on completion of all the formalities explained/detailed in the related BREB Instructions, send/submit it to Internal Audit Directorate of BREB within 30 (thirty) days.
  2. I) The Final bill that will be submitted to the Internal Audit Directorate of BREB shall include the documents, forms and attachments mentioned in Sub-Para "a" to "g". Besides those, if other related Files/Documents are required for audit purpose, these shall be placed.  
II) In case of processing 10% Bills of the Suppliers, the papers and documents mentioned in Sub-Para "h" will be required.  
III) In case of Employees' Service benefit on Retirement, the concerned Directorate will send the Personal File of the incumbent along with the required data and documents mentioned in Sub-Para "i" to the Internal Audit Directorate of BREB.
- IV.** Requirement of Papers & Documents for processing the final bills including service benefit are as follows:

**(a) In case of final bill for Civil Construction:**

- I) Final bill
- II) Measurement Book
- III) SE and XEN's File
- IV) Tender Schedule & Contract Agreement
- V) Drawing & As-built Drawing
- VI) Pre and Post Contour Map
- VII) Close out Documents

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**(b) In case of final bill for construction of Distribution Line:**

- I) Final bill
- II) Measurement Book
- III) SE and XEN's File
- IV) Tender Schedule & Contract Agreement
- V) Original Staking sheet
- VI) Inventory sheet
- VII) Close out Documents with As-built staking sheet
- VIII) Material Activity Report/Store Statement
- IX) Material requisition and return form
- X) Material charge and credit ticket
- XI) Gate pass
- XII) Line Supervision form (REB form 341)
- XIII) Line Energization form (REB form 459)

**(c) In case of final bill for construction of Sub-station:**

- I) Final bill
- II) Measurement Book
- III) SE and XEN's File.
- IV) Tender Schedule & Contract Agreement
- V) Drawing & As-built Drawing
- VI) Pre and Post Contour Map
- VII) Close out Documents
- VIII) Material Activity Report/Store Statement
- IX) Material requisition and return form
- X) Material charge and credit ticket
- XI) Gate pass
- XII) Testing and Commissioning Report

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(d) In case of final bill for carrying of material/equipment:

- I) Final bill
- II) Measurement Book
- III) Concerned File
- IV) Tender Schedule & Contract Agreement
- V) Material allocation and Carrying order
- VI) Issue Voucher, Delivery Chelan and Gate Pass
- VII) Receiving Report
- VIII) Store Control Statement
- IX) Un-carried Material statement
- X) Work Completion Certificate

(e) In case of final bill for Civil Consultancy Services:

- I) Final bill
- II) Measurement Book
- III) Concerned File
- IV) Tender Schedule & Contract Agreement
- V) Work Completion Certificate

(f) In case of final bill for Electrical Consultancy Services :

- I) Final bill
- II) Measurement Book
- III) XEN/ SE&D/PBS's File
- IV) Tender Schedule and Contract Agreement
- V) Key Map/Detailed Map/Area Map
- VI) As built Detailed Map
- VII) Feasibility Study Report
- VIII) Inventory sheet
- IX) Work plan
- X) Staking sheet

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