

BREB Instruction 600-30

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

Bangladesh Rural Electrification Board

Dhaka, Bangladesh.


(Md. Mozibur Rahman)
Consultant TAPP, BREB


(Md. Duhidul Islam)
Consultant TAPP, BREB



(Md. Mozammel Haq)
Consultant TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০


(Md. Ansarul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

BREB INSTRUCTION 600-30

INDEX

<u>SECTION</u>	<u>TITLE</u>	<u>PAGE</u>
1.	PURPOSE	01
II.	POLICY	01
III.	PROCEDURE	01
IV.	EXHIBIT-A	09


(Md. Mozibur Rahman)
Consultant TAPP BREB



(Md. Duhidul Islam)
Consultant TAPP BREB


(Md. Mozammel Haq)
Consultant TAPP BREB


(Md. Abdul Khaleque)
Consultant TAPP BREB


(Md. Ahsanul Haque)
Consultant TAPP BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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.

Revision:


BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	1	2
Revisions : 01/08/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant TAPP, BREB



(Md. Duhidul Islam)
Consultant TAPP, BREB


(Md. Mozammel Haq)
Consultant TAPP, BREB


(Md. Abdul Khaleque)
Consultant TAPP, BREB


(Md. Ahsanul Haque)
Consultant TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

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

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	2	2
Revisions : 01/08/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(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

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	3	2
Revisions : 01/08/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque)
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(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

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	4	2
Revisions : 01/08/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP BREB

(Md. Duhidul Islam)
Consultant TAPP BREB

(Md. Mozammel Haq)
Consultant TAPP BREB

(Md. Abdul Khaleque)
Consultant TAPP BREB

(Md. Ahsanul Haque)
Consultant TAPP BREB

(Debasish Chakraborty)
PD, TAPP BREB

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

- XI) As built staking sheet
 XII) Supervision form (REB form 341)
 XIII) Work Completion Certificate

(g) In case of final bill for other Consultancy Services

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

(h) In case of Suppliers' 10% bills (Final bill) :

- I) Concerned Project Proforma (PP)
 II) Source of funding/fund Allocation as per ADP
 III) Indent
 IV) Bid package/Bid Document.
 V) Meeting minutes of TEC.
 VI) Invitation of tender.
 VII) Tender opening sheet/Register.
 VIII) Financial Evaluation sheets.
 IX) Technical Evaluation sheets
 X) PSEC meeting minutes
 XI) Board Agenda
 XII) Board Decision/ Board minutes.
 XIII) Letter of Intent/Letter of Acceptance.
 XIV) Award Notification.
 XV) Performance Guarantee/Bank Guarantee.
 XVI) Letter of Credit.
 XVII) Pre-shipment Inspection Report.
 XVIII) Shipping Documents with freight-memo.
 XIX) 90% Payment Record.
 XX) Post Landing Inspection Report.

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	5	2
Revisions : 01/08/2013, 19/02/2020				

(Md. Mozibur Rahman)
 Consultant, TAPP, BREB

(Md. Dujidul Islam)
 Consultant, TAPP, BREB

(Md. Mozammel Haq)
 Consultant, TAPP, BREB

(Md. Abdul Khaleque)
 Consultant, TAPP, BREB

(Md. Ahsanul Haque)
 Consultant, TAPP, BREB

(Debasish Chakraborty)
 PD, TAPP, BREB

(Kamrul Ahsan Mollik)
 Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

- XXI) Bill of Lading
 XXII) Bill of Entry.
 XXIII) PRC (Proceeds Realization Certificate).
 XXIV) 100% Invoice with recommendation of payment.
 XXV) Date-wise material receiving statement.
 XXVI) Receiving Report.
 XXVII) Price Schedule
 XXVIII) Material Schedule
 XXIX) Delivery Schedule
 XXX) Contract Agreement.
 XXXI) Warranty Certificate.
 XXXII) Origin & Source Certificate.
 XXXIII) Work Completion Certificate.
 XXXIV) VAT/Tax/CDST documents.
 XXXV) Tax Holiday Records.
 XXXVI) List of Short/Damage materials
 XXXVII) Letter for Time Extension.
 XXXVIII) LD Recommendations, if any.
 XXXIX) Correspondence File of MPSS, Procurement, CS&M and IT Directorate.
 XL) Fine/Penalty Recommendation (if any).
 XLI) Other related Files/Documents, if required for audit purpose

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

(i) **In case of Employees' Service Benefit on Retirement:**

- I) Concerned personal File
 II) All approved Forms regarding benefits
 III) Service Book
 IV) No objection/ no claim Certificate from concerned Directorate

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	6	2
Revisions : 01/08/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant, TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque,
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭

- V) Nominee Form
 VI) Information regarding disciplinary action
 VII) Information of Deputation/Lien, if any.
 VIII) Un-usual Deposit Record in CP/GP fund.
 IX) Information regarding Joining/Experience/ Application through proper channel
 X) Information of Project post/Revenue post
 XI) Leave encashment.
 XII) Concerned Service Rule
 XIII) Govt. Rules
3. Pre-audit work must be completed within 20 (twenty) working days after receiving the final bill from the concerned office. If the task is not completed within 20 days, the matter must be placed before the Chairman, BREB for his review and necessary guidelines.
4. The pre-audit shall be performed in accordance with the standards approved and in effect, by the Bangladesh Institute of Chartered Accounts, PPR-2008, GOB Rules & Regulations and BREB Instructions 600-28 (Internal Audit Procedures Manual).
5. The Audit of the Employees' Service/Retirement Benefit will be conducted as per BREB/Govt. Service Rule.
6. The Internal Audit Directorate, BREB shall issue and attach "Auditor's Certificate" (Exhibit-A) after conduction of pre-audit, with the documents of the final bill and send it to the Accounts Directorate, BREB for payment. In case of final bills processed and sent by the Project Directors of on-going projects, the audited final bills will be sent to the respective Project Directors for Payment.

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	7	2
Revisions : 01/08/2013, 19/02/2020				


 (Md. Mozibur Rahman)
 Consultant, TAPP, BREB



 (Md. Duhidul Islam)
 Consultant, TAPP, BREB


 (Md. Mozammel Haque)
 Consultant, TAPP, BREB


 (Md. Abdul Khaleque)
 Consultant, TAPP, BREB


 (Md. Ahsanul Haque)
 Consultant, TAPP, BREB


 (Debasish Chakraborty)
 PD, TAPP, BREB


 (Kamrul Ahsan Mollik)
 Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

7. The completed documents shall be distributed to:

- (a) Directorate of Accounts, BREB for payment of the bill.
- (b) The Office of the Executive Engineer/Director, CS&M/ SE&D/ Procurement/ Personnel Administration/ concerned Project Director(s) for filing of the appropriate necessary documents as record.

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	8	2
Revisions : 01/08/2013, 19/02/2020				


(Md. Mozibur Rahman)
Consultant, TAPP, BREB


(Md. Duhidul Islam)
Consultant, TAPP, BREB


(Md. Mozammel Haq)
Consultant, TAPP, BREB


(Md. Abdul Khaleque)
Consultant, TAPP, BREB


(Md. Ahsanul Haque)
Consultant, TAPP, BREB


(Debasish Chakraborty)
PD, TAPP, BREB


(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০

AUDITOR'S CERTIFICATE

We have examined the Final documents of Contract/Work Order No., dated:..... executed with the Contractor M/S.....

In our opinion, the final documents reflect the amount to be paid to the contractor/consultant/supplier, based on the attached documents/close-out documents submitted by the..... (The designation of the Official and the Office be inserted here.

Total Contract amount/ Total cost of executed work	TK.....
Adjusted Amount, if any	TK.....
Adjustments as per audit (detail attached)	TK.....
Payable amount after adjustment	TK.....
Less : 10% retention money	TK.....
90% of Contract	TK.....
Less : previous payments	TK.....
Net Amount due to contractor/consultant/supplier	TK.....

Auditors' comment, if any:

.....
Date

.....
Director, Internal Audit, BREB

Revision:

BREB INSTRUCTION 600-30				
Original Date	Reviewed by	Approved by	Page	Revision No.
30-04-1989	BREB	BREB Board	9	2
Revisions : 01/08/2013, 19/02/2020				

(Md. Mozibur Rahman)
Consultant TAPP, BREB

(Md. Duhidul Islam)
Consultant, TAPP, BREB

(Md. Mozammel Haq)
Consultant, TAPP, BREB

(Md. Abdul Khaleque)
Consultant, TAPP, BREB

(Md. Ahsanul Haque,
Consultant, TAPP, BREB

(Debasish Chakraborty)
PD, TAPP, BREB

(Kamrul Ahsan Mollik)
Asst. Secy. (Board), BREB.

৬২১ তম বোর্ড সভায় অনুমোদিত সিদ্ধান্ত নং ১৭৭০০