

Draft “Check of Purchase Bills” for discussion

This is placed in common domain for discussion and comment. Please provide your input writing within a week (27.07.2020). This will be incorporated in audit manual of the University.

Amongst other the following checks of general nature will also be exercised on the store purchase bills:-

- (i) That the bills are prepared in ink; the vouchers are in the proper form; they are in original and are prepared by the persons authorized to do so.
- (ii) That the bills are signed in ink;
- (iii) That all alterations in the documents are attested; and there no erasures;
- (iv) That revenue stamps are affixed on all bills in excess of Rs. 5000/- and are defaced;
- (v) That the purchase of stores has been sanctioned by the competent authority;
- (vi) That the bills bears an order of the competent authority to pay a specified sum if the sanction does not specify the amount to be paid;
- (vii) That thumb impressions are attested by some responsible person;
- (viii) That the receipt of the stores has been duly acknowledged and the prescribed certificates regarding entries in the stock registers, reasonability of GST charged on the bill under the dated signature of the officer authorised to do so;
- (ix) That all the supporting documents to the purchase bills are stamped as 'Cancelled' as a precaution against second claim for the same store;
- (x) That a reference to the approved rates is quoted on the bill;
- (xi) Wherever Security deposit is required to be recovered from the bill as per the terms of the purchase order, it has been deducted from the bill.
- (xii) That if required liquidated damages have been charged.
- (xiii) That committee proceeding if any is duly approved by the authority constituted the same.
- (xiv) Any other check which the auditor finds necessary to ascertain fairness of payment.

Approved 20/07/2020
Comptroller Office

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