

CHECK LIST TO BE OBSERVED WHILE SUBMITTING BILLS TO THIS OFFICE

1. Tender enquiry/Notice calling for quotation indicating specification of stores/quantity.
2. Quotations in original (to be signed by all the board members) on opening of the tender.
3. CST in original to be signed by all the Board members with date.
4. CFA sanction mentioning the nature of expenditure, code head to which the expenditure is to be booked, Financial year in which the expenditure is to be met, authority under which sanction is accorded viz, schedule No. and item no of delegations of financial powers as contained in GOI MOD letter dated 26th July 2006.
5. In cases where the IFA concurrence have been obtained, the copy of the same to be enclosed alongwith the bills & U O no. and dated to be incorporated in sanction.
6. Supply Order in proper format to be incorporated alongwith clear date of supply. If extension period has been granted the same to be indicated with or without LD charges. Where concurrence is obtained from IFA, the extension of period is to be granted with the concurrence of IFA in terms of para 18 Annexure of Min of Def letter dtd 26th July 2009 and DPM 2009.
7. Sanction for the expenditure should be given separately and not to be incorporated in supply order.
8. ECS mandate duly supported alongwith blank cancelled cheque to be invariably furnished.
9. Bill to be submitted in duplicate.
10. In case there is any change/amendment in the terms and condition of supply order ,subsequent to its placement on the firm ,a formal amendment letter should be attached along with request of the firm ,for the change caused due to the vendor.
11. CRV and Inspection Note in duplicate.
12. Two copies of CRVs- indicating on the top of CRVs name of LAO concerned and at the bottom date of receipt of stores to facilitate linking bills.
13. Date of sanction should precede the date on which supply order has been placed on the firm.
14. Countersignature (Ink signed) of the competent authority on the contingent bill/contractor's bill.
15. The specimen signature of the officers authorized to sign the local purchase documents and to whom the powers have been delegated to sanction expenditure against the local purchase code head.
16. In cases of purchases made under provisions of Rule 145 and 146 of GFR, the certificate as stipulated therein to be enclosed with the bill.
17. The bills for advance payments for AMC to be forwarded along with Bank Guarantee. Bank Guarantee to be sent by the concerned Bank directly and not through the vendor/units.
18. Bills not to be forwarded after splitting up of delegated financial powers.

19. IFA's approval for proposals including extension of date of delivery etc involving financial implications to be obtained.
20. Delivery challan duly indicating the date of delivery is to be enclosed.
21. All bills for repair work to be submitted only with the copy of PAN CARD.
22. All bills of purchase of Machineries to be submitted along with Warranty /Guarantee certificate.
23. All payments will be made only to third party and no payment to be made to unit's Public fund account.
24. Any alteration in the bill in the date, amount etc. to be attested by unit authority/Competent authority.
25. CRV should contain the page no. details to facilitate verification by the LAO.
26. Copy of board proceeding i.e. inspection of goods delivered by the Vendor should be enclosed.
27. Non Availability Certificate from the concerned Depot.

POINTS OF AUDIT FOR BILLS RELATED TO ASC STORES: (STORE-IV)

1. Contractor's bill IAFA-68 duly signed by contractor and countersigned by competent authority.
2. Contractor receipt in token of having received 95% payment .
3. Dated IAFS 1520, signed by the issuing officer of the ASC unit.
4. CRV'S duly verified by LAO and name of the concerned LAO's endorsed at the top.
5. Copy of standing sanction and IFA concurrence (as per CFA for Local purchases)enclosed with LP Documents .
6. Codehead wise expenditure may be mentioned in contractor's bill
7. Monthly S&S Imprest accounts may be forwarded on or before 10th of following month.
8. Copy of AT Note of the contract for which 5% bills are preferred.

POINTS OF AUDIT FOR BILLS RELATED TO IT STORES : (STORES – V)

1. Deduction of IT on value of items of work involving services, work, labour etc. PAN details enclosed with the bill.
2. IT related items are not booked to Contingency grant.

POINTS OF AUDIT FOR BILLS RELATED TO MEDICAL ITEMS: (STORES – VII)

1. Dealers dated invoice in original, indicating CRV No. across it in red ink and authenticated by unit/medical officer in-charge.
2. Copy of Rate contract – Where order has been placed against RC.
3. Whenever expenditure is to be sanctioned by the CFA in consultation with IFA, ensure that the number and date of IFA concurrence letter/UO number is mentioned in the sanction. A copy of IFA concurrence letter is to be enclosed.
4. The CRV should indicate name of the medicine, the date of manufacturing/expiry, batch number.
5. Tax invoice of supplier (affixed with revenue stamp wherever applicable), indicating the date, his address, TIN/CST No. date of manufacturer of medicine batch No., shelf life period, name of the medicine etc. is to be enclosed. Ensure that the name and address of the supplier is the same as that in the supply order.
6. Non-availability certificate from Medical depot wherever required is to be enclosed. Urgency certificate for such items is also to be enclosed.
7. PVMC No./NIV should be indicated in supply order, contractor's bill, contingent bill.
8. 5/6th of shelf life in balance at the time of medicine supplying by the vendors.
9. Short shelf life medical items should be procured on emergency purpose only.
10. Drug/consumable of same nomenclature but having different sizes/strength may be treated as different items but certificate to this effect is given by Addl.DGAFMS (E&S), such a certificate after due consideration of the relevant aspect in each case is required.
11. A copy of written request from vendor for Extension of delivery period, and thereafter said period should be granted by the CFA.

POINTS OF AUDIT FOR BILLS RELATED TO ORDNANCE STORES :
(STORES-VIII)

1. Inspection Note copy number 1 for 95% and 98% payment & copy No. 2 & 5 for balance payment and copy 1,2 & 5 for 100% payment to be enclosed.
2. Provisional Receipt in cases of 95% payment to be enclosed.
3. Non-availability certificate from Ordnance Depot for purchase of items of Ordnance origin to be enclosed.
4. Urgency Certificate in respect of item (3) above to be enclosed.
5. Tax Invoice in original for the supplies made by the firm/vendor (in original) duly affixing revenue stamp for amount exceeding Rs 5000/ , CST/VAT/TIN /PAN no. to be indicated in the invoice.
6. For all central Purchase bills Signature of Unit authorities is to be obtained on Tax Invoice.

PAYMENT OF BILLS RELATED TO CHT: (STORE-IX)

1. Contractor's bill-IAFA-68 with TDS as applicable duly deducted by unit authorities.
2. Contractor receipt in token of having received 95% payment .
3. Copy of transport indent(IAFA 2150 in duplicate) indicating specific rank, name and basic pay of the user officer.
4. Utilisation certificate , Night/Day halt Certificate, Consignment receipt for hiring heavy vehicles.
5. Car diary/duty slip duly signed by the user (light vehicle hiring)
6. Nominal roll of service personnel using the transport.
7. Certificate regarding non availability of the service transport for the competent authority
8. Date wise abstract showing specific rates, Kms run, Extra Kms/hours and total amount.
9. Vehicle wise bill may be preferred
10. Supply order ,CST ,CFA sanction as per AI 42/86, AI10/92 where hiring in not through contract.
11. Movement order/authority for move .
12. Requirement of vehicle is as per entitlement(ex: 3 Brigadiers can be accommodated in one car)
13. CHT not hired for temporary duties.
14. Cars not hired for journey to railway station/airport on temporary duty/posting as officers are entitled for RMA for this purpose.
15. Purpose for officer using CHT must be mentioned.
16. Nature of Officers duty for which vehicle hired.

PAYMENT OF BILLS RELATED TO RATION ALLCE :

1. Ration claims may be submitted with all the required documents including Contingent bill duly countersigned by competent authority, Non drawl of ration certificate, Leave certificate, Part II Order, Movement order, Station Order, Govt order in case of Special Ration Allowance, etc.,
2. In the Station Order, instead of mentioning "it is inconvenient for officer to draw ration in kind ", details of inconvenience to be specified.

3. In the station Order, instead of mentioning “it is difficult for the department to supply rations in kind due to administrative reasons”, details of authentic administrative reasons to be specified.
4. Prior sanction of Station Commander is required for claiming ration allowance in exceptional circumstances and there is no provision for considering on ex-post-facto sanction by the Station Commander.
5. In case of claims on the basis of non-military stations, please specify that the station is a non military station and hence ration in kind cannot be provided.
6. In Part II Office Order it is noticed that only casualty for grant of ration allowance is published but the details of causality ie., leave , study, movement etc., is not published in the Part II OO. The same to be followed in relevant cases where necessary.
7. Leave certificate with leave address of the officer who is on Casual Leave required to be furnished for claiming ration allowance.