



## Sher-e-Kashmir University of Agricultural Sciences and Technology of Jammu

University Order No. <sup>48</sup> (Est.) of 2017  
D a t e d: 5-10-2017

In suppression of all previous orders, the Hon'ble Vice-Chancellor is pleased to accord the sanction for management of funds, bills/vouchers/advance payment orders/deposits, powers and duties to various fund managers including the Internal Audit Cell, which shall be strictly adhered to in the following manners with immediate effect

- a) The Unit Heads /PI's shall submit the bills/vouchers to the concerned DDO's (Dy./Asstt. Comptroller and Accounts Officers) along with sanction and approval of the Competent Authority supported with the relevant documents viz., copies of the supply order/job orders/stock entry etc.
- b) The DDO after ensuring the budget availability of the bills/vouchers, so submitted by the Unit Heads/PI's, may pre-audit the bills/vouchers valuing upto Rs 15,000/- by himself before its drawl and release to the concerned firm/agency/beneficiary.
- c) The bills /vouchers exceeding Rs 15,000/- shall be pre-audited by the Comptroller through University Internal Audit Cell.
- d) In this regard all DDO's shall submit the bills /vouchers/advanced payments/deposits if any etc. exceeding Rs 15,000/-(excluding salaries & wages) to the Comptroller for pre-audit by the Internal Audit Wing immediately after becoming due for the payments. Before submitting the bills/vouchers the concerned DDO shall ensure that check list (to be devised/prepared and circulated by the office of the Comptroller) are filled and authenticated by him/her mentioning therein the availability of budget, approval/ sanction of the sanctioning authority, reasonability of rate with reliable supplier/source of purchase, verification committee report w.r.t specification of item/items ordered for, installation & satisfactory performance, stock entry etc. and other codal formalities.
- e) All the bills/vouchers so submitted for pre- audit to University Internal Audit Cell through Comptroller shall be supported with the relevant documents viz copies of the supply orders/job orders/stock entry certificates, report of physical verification committees/ sample verifying committees, certificates of receiving/stock entry committees, report of Stock Assistants showing the up-to-date balances/serviceable/unserviceable articles/items, certificate of technical committees if any, funds availability certificates, source of funds. The DDO shall have also to provide any other document demanded by the pre-audit/approving authority.
- f) The DDO's shall accept the bills for pre-audit purpose that are complete in all respects, and the bills that are found deficient in respect of pre-requisite documents shall not be entertained.
- g) The Internal Audit Wing will check all the pre-requisite formalities to be devised by the office of the Comptroller as per the check list related to the nature of payment as the case may be.

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