

**(b) Non-Stock Stores Bills:**

- Bill for the supply of Stores is prepared by the suppliers in prescribed format
- Bill should be in original.
- Bill should be signed by Supplier, Bill passing officer, Works Accountant.
- The following should be verified with those given in the copy of the Purchase Order received from the COS:
  - Unit rate.
  - Quantity.
  - Total amount due.
  - Terms of payment (i.e. whether 95%, 98%, 100% or 5%).
  - Receipted delivery challan.
  - Inspection certificate.
  - Excise Duty Invoice.
  - Guarantee & Warranty Certificate.
  - Transport documents etc
- If the bill passing Officer has failed to recover the liquidated damages (LD) for late delivery of material, subsidiary agreement should be insisted for extension of completion period ensuring recovery of L.D. (if mentioned so in the subsidiary agreement).
- Whether the stockholder has mentioned on the bill /or on the reverse of the bill, all the details of entries made in the Dead Stock register i.e. page number/folio number in which entry has been made and also the location at which the non-stock item has been installed.
- Arithmetical accuracy of the bill.
- Certificate of Funds availability and correctness of allocation.