

Subject: Clearing of bills from purchase.

Purchase is required to maintain original POs/WOs which have a serial no. and stamped in red ink as true copy. These are being issued by Kanaka Rao to purchase. Purchase is maintain a log book of these original true copies with serial no.

Accounts shall verify that original office copy of PO/WO (duly stamped as original with serial no.) is attached to each and every invoice /advice for credit to supplier. In case original is not attached, return the entire set to purchase – do not give credit to supplier.

In some case the original WO/PO I not attached to the bill/advice. Such bills may be cleared only for the following circumstances, subject to following these guidelines.

- a. Loss of original PO/WO – purchase must obtain NOC from accountant on the duplicate copy of PO/WO. Accountant must write by hand on the duplicate copy stating that 'PO/WO not received earlier. NOC for duplicate copy given.' Accountant must sign and write date. Bill/advice can be cleared thereafter.
- b. In case where material /service is received in parts, original copy PO/WOs cannot be attached to all bills. Purchase shall write the following on the purchase order by hand 'Part bill received of Rs. ____/- and balance bill of Rs. ____/- receivable.' Purchase manager/officer to sign and put date on original copy of PO/WO. This may be repeated several times. Attach Xerox copy of the original PO/WO to bill/advice. Accountants may clear such bills. However, when material/service is fully received, original to be attached to the last bill/advice. Here, self declaration/attestation of purchase is sufficient for processing bills for payment.

Soham Modi.