DHANAMANJURI
UNIVERSITY

DHANAMANJURI UNIVERSITY
MANIPUR
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No. 4/5/2026/OR/DMU **Imphal, the 17th August, 2026**

OFFICE MEMORANDUM

Subject: Internal Control Mechanism for Pre-Payment Scrutiny and Processing of Bills

In view of the observation made in the inspection report of the principal Account General (Audit), Manipur and to strengthen financial control and minimising procedural lapses in the processing of bill and payment, the following internal control mechanism are hereby prescribed with immediate effect:

2. **Pre-Payment Compliance checklist**: Every Bill/payment proposal submitted to Finance Section mainly for purchases/works/repairing/renovation etc shall be accompanied by pre-payment compliance checklist(**Annexure-I**) to ensure compliance with the provisions of GFR 2017, CGST/SGST Acts 2017, the Building and Other Construction Workers' Welfare Cess Act 1997, the Income Tax Act 1961 and other applicable Central/State Government Acts, Rules, Orders and Instructions, as amended from time to time.
3. Section Officer-Finance shall be the custodian of the checklist and shall ensure that a duly completed checklist forms an integral part of every payment file processed by the Finance Section.
4. No Bill/payment proposal shall be processed unless prescribed checklist has been duly completed and verified. Any discrepancies observed during scrutiny shall be returned to the originating section/department for rectification before further processing.

Important Note: No APR/Invoices/Vouchers shall be accepted unless verified/authenticated by their concerned Dean/Principal/HoD/Director/P.I/Employee for adjustment in advance sanctioned and reimbursement purposes.

This issued with approval of the competent authority.

Rojendrakar

(Rojendrakar Nongthomba)
Finance Officer
Dhanamanjuri University

Copy to:-

1. P.S. to The Vice-Chancellor, DMU
2. P.A to The Registrar, DMU
3. Webmaster, for uploading the order in the website
4. Guard File

Annexure-I

PRE-PAYMENT COMPLIANCE CHECKLIST

(To be completed by the Finance Section before release of payment)

Name of Department/Section :
Name of Payee :
Nature of Payment :
Amount (₹) :

Sl. No.	Particulars to be verified by Finance Section	Yes	No	N.A/Remark
1.	Administrative Approval and Expenditure Sanction are enclosed.			
2.	Budget provision is available under the relevant Head of Account.			
4.	Procurement records (NIT/GeM/Quotation/LTC/HTC/LPC) wherever applicable, are enclosed.			
6.	Earnest Money Deposit, Performance Security, Performance Guarantee & Security deposit wherever applicable, has been obtained or valid exemption recorded.			
7.	Agreement/Work Order/Supply Order is enclosed, wherever applicable.			
8.	Completion Certificate is enclosed.			
9.	Measurement Book reference has been certified by the competent technical authority (for works only).			
10.	Stock Register/Asset Register entry certificate is enclosed, wherever applicable.			
11.	Previous advance, if any, has been adjusted and Reimbursement invoices authenticated			
12.	GST-TDS has been examined and deducted wherever applicable.			
13.	Labour Cess has been examined and deducted wherever applicable.			
14.	Income-tax TDS has been deducted wherever applicable.			
15.	Payment is in order for release.			

Notes

1. **GST-TDS** shall be deducted only where the transaction satisfies the conditions prescribed under **Section 51 of the CGST Act, 2017** and the corresponding provisions of the Manipur GST Act, including the applicable monetary threshold.
2. **Labour Cess @ 1%** shall be deducted only in respect of eligible building and other construction works covered under the **Building and Other Construction Workers' Welfare Cess Act, 1996** and the applicable Rules.
3. **Performance Security** shall be obtained in accordance with **Rule 171 of the General Financial Rules, 2017**, the bid document, or any Government order granting exemption.
4. **Measurement Book (MB)** shall be mandatory only for execution of works and shall be certified by the competent authority before processing payment.
5. **Income-tax TDS** shall be deducted under the relevant provisions of the Income-tax Act, 1961, as applicable to the nature of payment.

Rajendrakam