

DELHI TECHNOLOGICAL UNIVERSITY
(FORMERLY DELHI COLLEGE OF ENGINEERING)
SHAHBAD DAULATPUR, BAWANA ROAD, DELHI – 110042

File No.DTU/GFR 154-155/Accounts/2025-26/ 741

Date:- 30/10/2025

To,

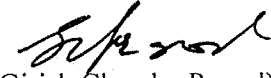
The All HoDs/OICs/Branch-Lab In-charge//DAs of the University.

Subject:- Audit Check List for Purchase under GFR 154 and 155.

Sir/Madam,

Please find the Check list used by the Accounts Branch, DTU while examining purchase proposal under GFR 154 and 155. It is requested that henceforth all proposals under GFR 154 and 155 may accompany this checklist with mentioning against each point the reference page where that specific point is complied. The compliance of this will facilitate easy and quick disposal of the proposal.

This issues with the prior approval of the Registrar, DTU.


(Girish Chandra Prasad)
Controller of Finance.

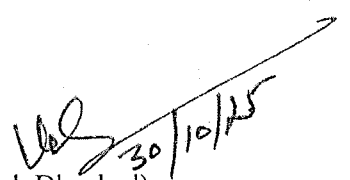
Encl:- Audit Check List for Purchase under GFR 154 and 155.

File No.DTU/GFR 154-155/Accounts/2025-26/

Date:-

Copy to:-

1. P.A to Hon'ble VC, DTU for the information to Hon'ble VC, DTU.
2. P.A to Registrar, DTU for the information to Registrar, DTU.
3. All HoDs/OICs/Branch-Lab In-charge//Das for necessary action.
4. Guard File.
5. Computer Centre for uploading on the DTU website.


(Mahesh Dhankad)
Accounts Officer, DTU

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Audit Checklist for purchase under GFR 154 and 155

Various proposals are received by accounts branch of DTU for according A/A and E/S or for making the payment where purchases have been made by observing GFR 154 or GFR 155. Purchase procedure GFR rule 154 and 155 are followed when an item is not available on GeM. From audit point of view the key elements for examination of such proposals are Approval and sanction from appropriate procuring authority, value limit, reasonableness of rate, proper documentation, and no splitting of demand.

While examining such proposals, besides other subjective aspects the accounts staff objectively examines for following objective aspects (checks):

1. Proper detailing on the file cover
2. Proper page number on pages in Noting (N) and correspondence side (C) - numbering of paragraphs in notion side.
3. Name, designation and department of the indenter
4. Details of the requirement
 - 4.1. Brief background of the requirement
 - 4.2. Title of item
 - 4.3. Justification for requirement
 - 4.4. Specification – with the certification that the specification is generic, market friendly and not favouring to and brand and make.
 - 4.5. Quantity required, quantity available in stock and quantity to be purchases
 - 4.6. Estimated unit price and total price with basis of estimate (viz past purchase price, price on gem portal, any other document)- the duly signed reference paper of such estimated price are required to be enclosed in the correspondence side of the file.
 - 4.7. Signature of the indenter and countersignature of the Hed of Department
5. DPC recommendation for purchase under GFR 154 or 155.
6. Non-availability certificate bearing signature of person who has generated such report and the indenter if the purchase is not under GFR rule 149.
7. If the purchase is under GFR 154,
 - 7.1. The single quotation on the basis of which the purchase is proposed.
 - 7.2. Prior Administrative Approval (AA) and Expenditure sanction (ES) of the competent authority before issuing the purchase order.
 - 7.3. At the time of payment, the invoice /bill for purchase with a certificate issued by the purchaser under GFR 154 – Stock entry reference on the invoice
8. If the purchase is under GFR 155
 - 8.1. A duly constituted Local Purchase Committee (LPC) with at least three officials of appropriate level.
 - 8.2. Report of the market survey mentioning date and time of such survey –quotation(s) received on the basis of NIQ uploaded on website of DTU only supplement but it does not substitute the market survey.
 - 8.3. Final recommendation of the of LPC with certificate under GRF 155 duly recorded on such recommendation.
 - 8.4. Prior Administrative Approval (AA) and Expenditure sanction (E/S) of the Competent Authority before issuing the purchase order.
 - 8.5. At the time of the payment the invoice /bill for purchase with a certificate issued by the purchaser under GFR 155 – Stock entry reference on the invoice.