



UNIVERSITY OF DELHI

दिल्ली विश्वविद्यालय

No. FO/Circular/2016-17/90

Dated: 28.10.2016

CIRCULAR

It has often been noticed that Internal Audit Wing is getting notice for participation in Purchase Committee Meetings for procurement of goods and services, whereas procurement of goods is an administrative matter and participating of Internal Audit at this stage is not advisable because:-

In Internal Audit, bills of more than ` 5 lakh value are to be pre-audited and less than ` 5 lakh value are to be post-audited. At the time of pre/ post auditing, audit checks the compliance of rules regarding procurement procedures. In case, if Audit participates in Purchase Committee Meeting, it will not be appropriate for it, to pre-audit the same thing. Moreover, at the time of pre-auditing of bills, it will become the situation of 'maker and checker' which will not be in the interest of the University.

2. Further, in order to ensure independent examination of proposal involving financial implications and to avoid any 'conflict of interest' all Departments/ Branches are advised that Officers posted in the Internal Audit may not be assigned the task relating to E-Procurement Tender /Purchase Committee Meeting etc.

3. This issues with the approval of the Competent Authority.

(Z.V.S. PRASAD)

Finance Officer & Dean Planning

To:

1. Internal Audit Officer, University of Delhi.
2. Assistant Internal Audit Officer – I/II, University of Delhi.
3. Joint Finance Officer, University of Delhi.
4. Joint Registrar (Finance), University of Delhi.
5. Assistant Registrars (Finance), University of Delhi.
6. PA to the Registrar, University of Delhi.
7. PS to the Treasurer.
8. PS to the PVC.
9. Director, DUCC: with the request to upload it on the website.
10. All Departments/ Branches/HODs/Administrators/PICs etc : for strict compliance.

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