

**HIGH COURT OF MANIPUR**  
**AT IMPHAL**

**NOTIFICATION**

Imphal, the 5<sup>th</sup> November, 2025

No. HCMEST-27023/1/2024-ESTT-II SECTION-HCM-Part (1)/ : It is hereby notified to all Judicial Officers that, in pursuance of Office Memorandum No. 17/2/2005-FD(PIC)(Pt.3) No. 12(C) dated 27.02.2024, issued by the Finance Department, Government of Manipur, and with a view to establishing a uniform procedure for the verification of air conditioner and furniture purchases by Judicial Officers in the State of Manipur, the High Court of Manipur has adopted a *Standard Operating Procedure (SOP)* for such verification.

In accordance with the said SOP, all Judicial Officers are required to submit the following documents to enable verification of their claims for air conditioner and furniture allowances by the High Court:

- Copy of the bill/invoice containing a brief description or specification of the air conditioner, household electrical appliance(s), or furniture, along with the vendor's name, GST number, total amount, etc.
- Photographs of the installed air conditioner, household electrical appliance, or delivered/assembled furniture, preferably with GPS details.
- Warranty or guarantee card (for air conditioners or other electrical appliances), if available.
- In cases where furniture is custom-made or assembled by local carpenters or artisans at the residence of the concerned Judicial Officer, an APR containing details/specifications of the items, duly signed by the carpenter/artisan, must be enclosed.
- A self-verification certificate by the concerned Judicial Officer affirming the above details.

Judicial Officers who have already submitted all the requisite documents will have their claims processed immediately. Others are requested to furnish the remaining documents at the earliest convenience.

It is further informed that the entitlement of one air conditioner and furniture allowance once every five years may be availed for purchases made during the following block years:

- 01.01.2016 to 31.12.2020
- 01.01.2021 to 31.12.2025 and so on for subsequent five-year blocks.

A copy of the approved SOP is enclosed herewith for reference.

By Order etc.

Sd/-  
**(OJESH MUTUM)**  
REGISTRAR GENERAL  
HIGH COURT OF MANIPUR

Endt. No. HCMEST-27023/1/2024-ESTT-II SECTION-HCM-Part (1)/22720-31 Imphal, the 5<sup>th</sup> November, 2025

Copy to:

1. The Principal Secretary to Hon'ble The Chief Justice, High Court of Manipur
2. The P.S. to Hon'ble Mr. Justice A. Bimol Singh, Judge, High Court of Manipur.
3. The P.S. to Hon'ble Mr. Justice A. Guneshwar Sharma, Judge, High Court of Manipur.
4. All the Registrars, High Court of Manipur.
5. All the District & Sessions Judges, Manipur /all the Family Court Judges/Member Secretary, MASLSA/all the Additional District & Sessions Judges/Special Judge (ND &PS), Manipur/P.O., Revenue Tribunal/MACT, Manipur/Additional Sessions Judge (Crime Against Women), Manipur/Special Judge (ND&PS) (FTC), Manipur.
6. All the Joint Registrars, High Court of Manipur.

7. All the Chief Judicial Magistrates/Civil Judges (Sr. Divn.), Manipur.
8. All JMFCs/Civil Judges (Jr. Divn.), Manipur.
9. All the Deputy Registrars, High Court of Manipur.
10. The System Analyst, High Court of Manipur.  
- ***For uploading on the website.***
11. The Superintendent (Estt-II), High Court of Manipur.
12. Concerned File.



REGISTRAR GENERAL  
HIGH COURT OF MANIPUR

# Standard Operating Procedure (SOP) for Verification of Purchase of Air Conditioners and Furniture by Judicial Officers in the State of Manipur

*In pursuance of O.M. No. 172/2005-FD(PIC)(Pt.3) No. 12 (C) dated 27.02.2024 issued by the Finance Department, Government of Manipur*

## 1. Objective

To establish a standardized procedure for the verification of air conditioner and furniture purchases by Judicial Officers in the State of Manipur, thereby ensuring enhanced accountability, transparency, and adherence to financial regulations and authorized entitlements.

## 2. Scope

This SOP applies to:

- Purchases made through **local vendors within Manipur**.
- Purchases made through **online platforms** (Amazon, Pepperfry, Flipkart, etc.).
- Purchases made from **vendors outside Manipur** (including physical stores and online suppliers).
- Furniture **assembled or custom-made** by local carpenter/artisan at the residence of the concerned Judicial Officer.

## 3. Responsibility

- **Judicial Officer concerned:** Ensure proper documentation of the purchase(s).
- **Verification Committee at High Court of Manipur:** Verification of bills, receipts, and other supporting documents.

## 4. Documents Required for Verification

### 1. Invoice / Bill / Tax Invoice with:

- - Bill/Invoice stating proper description/specification of the AC/Household electrical appliance/furniture with vendor name, GST number, amount, etc.
- - Photographs of the installed AC/Household electrical appliance/delivered or assembled furniture, preferably with GPS.
- - Warranty/Guarantee card (for ACs/Household electrical appliances), if available.
- - In case of furniture which is made or assembled by local carpenters/artisans at the residence of the concerned JO, an APR with details/specifications of the product/furniture signed by the carpenter/artisan would be required.
- - A Self-Verification Certificate of the concerned Judicial officer stating the above details.

## 5. Verification Process

- i. **Check authenticity of bill** (verify GSTIN, vendor registration, address).
- ii. **Confirm that the item in the photo matches the bill (make, model, or specifications).**
- iii. **Verify vendor details and GST number.**
- iv. **Note serial number (specifications) of the AC/Household electrical appliance or furniture description(s).**

## 6. Reporting

- **A Verification Report (Annexure-I enclosed)** must be prepared in prescribed format:
  - **Enter findings in the Verification Report (Annexure).**
  - **Mark result as:**  
**Verified and found in order, or**  
**Discrepancy found.**

## 7. Discrepancy Handling

- In case any suspicion arises regarding the purchase, a physical verification shall be conducted by the **Superintendent (Estt-II)** along with his/her dealing staff, or by such other Officer(s)/Staff as may be nominated by the **Registrar (Admin/PM &P)**.
- If invoice/product does not match, the matter to be placed before the **Registrar (Vigilance)**.
- Reimbursement may be withheld until discrepancy is resolved.
- **In case of serious discrepancy, matter to be placed before the Finance Committee of the High Court of Manipur.**

## 8. Record Keeping

- All copies of the invoices, verification reports, and photographs (**Both physical and scanned copies**) shall be preserved at the **Concerned District Courts Accounts or Establishment Section** for at least **5 years** for audit/inspection.

  
08/11/24

## ANNEXURE - I

### Verification Report of Purchase of Air Conditioner / Household electrical appliance/ Furniture by JOs

#### 1. General Information

- Name of Judicial Officer: .....
- Designation: .....
- Posting / District: .....
- Residence Address: .....

#### 2. Table

| Sl. No. | Item                                       | Make / Brand | Model / Specification | Quantity | Invoice No. & Date | Amount | Vendor name & Address | Mode of Purchase (Local/Online / Outside State) |
|---------|--------------------------------------------|--------------|-----------------------|----------|--------------------|--------|-----------------------|-------------------------------------------------|
| 1       | AC                                         |              |                       |          |                    |        |                       |                                                 |
| 2       | Furniture / Household electrical appliance |              |                       |          |                    |        |                       |                                                 |

#### 3. Supporting Documents Submitted

- Original/Downloaded Copy of Invoice
- Warranty / Guarantee Card (for AC/Household electrical appliance), if available
- Photographs of Installed AC/Household electrical appliance or delivered/assembled furniture.
- Self Verification of the concerned JO.

#### 4. Verification Observations

- Invoice Verification:** [✓ Verified / X Discrepancy]
- Warranty/ Guarantee Verification:** [✓ Verified / X Discrepancy]
- Photograph Verification:** [✓ Verified / X Discrepancy]

#### 5. In case of any discrepancy, Physical Verification is required with below info:

- AC Serial Number: .....
- Household electrical appliance Specification:.....
- Furniture Details: .....
- Installation Status: [Installed / Not Installed]
- Working Condition (for AC/Household electrical appliance): [✓ Functional / X Not Functional]
- Furniture Quality & Specification: [Matches Invoice / Does Not Match]

## 6. Remarks

.....  
 .....

## 7. Verification Outcome

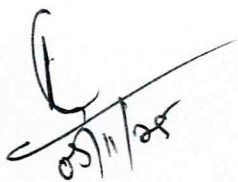
- Verified & Found in Order
- Verified with Minor Discrepancy (details above)
- Not Verified / Major Discrepancy

## 8. Verification Team / Authority

Name & Designation of Verifying Officer(s)/ Staff: .....

Signature: .....

Date: .....

  
 05/11/25