**Invoice No. 3151 dated 25.09.21**

The original prices of the books supplied vide Invoice No. 3151 dated 25.09.21 is in US dollars. However, the price proof submitted is in UK pound which is slightly higher than the original price when converted to India Rupees. Hence, the payment that we made by deducting the higher price is justifiable.

**OR**

Each Publisher has own selling practices and procedures. The Plural Publishing sells the books through its authorized agencies. M/s Standard Book Company (the vendor) through whom we procured the books is not an authorized agency. Hence, the vendor has been purchasing the books for us through M/s NBN International, a Plural Publishing authorized agency functioning from UK. It is understood that this practice is being followed since long for purchasing the Plural Publishing books. Since, the vendor is purchasing the books through UK based agency, the price is in UK pounds. The vendor has submitted the supporting price proof for the purchase. Also, the vendor provided 20% discount on the price.

M/s Hindustan Publishing Corporation, New Delhi is an authorized agent of the Plural Publishing in India. However, from the documents submitted by the LIO it is understood that the firm needs advance payment for supplying the books.

Hence, the balance amount of Rs. 4,380/- as per the Invoice No. 3151 dated 25.09.21 may be paid to the vendor.

**Invoice No. 3157 dated 07.10.20 & 3158 dated 10.10.20**

Upon verifying the documents related to the book purchase, it is understood that the book list with approximate price was prepared on 22.10.19 and the purchase order was dated 23.12.19. There is a gap of ten months between the dates of purchase order and the date of invoice. Moreover, price variation is common in book publishing industry. Hence, it cannot be decided based on the approximate price mentioned in the list of books prepared by the Library during the book selection stage. As the price variation of books is very common, unlike the purchase of other articles, library book invoices are accompanied by supporting documentary price proof.

Hence, the total balance amount of Rs. 49,763/- as per the invoice No. 3157 dated 07.10.20 & 3158 dated 10.10.20 may be paid to the vendor as the invoice is supported by documentary price proof.