

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
Ansari Nagar, New Delhi- 110029
FINANCE DIVISION

F.No. FD/2023-24

Dated 12th June, 2023

OFFICE MEMORANDUM

Sub: Reporting & Writing off of losses due to theft, fraud, defalcation, fire, submergence, mis-appropriation, ex-gratia, wavering off of penalties (& LDs), exemption (& non-recovery) of user charges & advances, revenue foregone, etc.

It is observed that despite repeated circulars containing GFR' relevant & applicable provisions and several incidences of fire, defalcation, frauds, thefts, etc.; none of the centres, departments, divisions, facilities, projects, etc. have reported losses or proposal of write off. In this regard, FD has from time-to-time issued circulars & OM's on (1) Maintenance of Asset & Stock Register, (2) Annual physical verification of Assets & Stores; (3) above subject; and (4) Handing over-taking over of charges on transfers / postings / superannuation. Copies of referred OM's / Circulars are enclosed as ready reference.

2. The objective & intent of these provisions and OM's/Circular is to have an updated information / database of all assets, inventories, costs of maintenance and providing services; and better planning of adequate safeguarding & usage of assets & inventories, just- in-time deliveries with clarity on buffer stocks, financial planning, etc.

3. The Assets Management also requires physical verifications at least once a year and regular verification of inventories to check for buffer, contract renewal, new tendering, and also, identify cases of losses due to theft, fraud, defalcation, fire, submergence, mis-appropriation of assets & inventories. The physical verification is critical element of ensuring accountability of officers & departments.

4. In this regard attention of all Officer in-charges (OICs) of respective stores is also invited towards Para 2.11.6 of AIIMS' Purchase Manual 2018 wherein the responsibilities of OICs (Stores) have been codified. Copy of same as ready reference is enclosed.

5. All concerned responsible authorities / officials are requested to submit consolidated reports in this regard to FD, latest by 30.06.2023.

Encl.: All OM's / Circulars referred above.


(Neeraj Kumar Sharma)
Senior Financial Advisor

Distribution: For information & NECESSARY ACTION

1. Chiefs of all the Centres / Heads of all the Departments.
2. Dean (Academics) / Dean (Research) / Dean (Examination)
3. Medical Superintendent (Main) / Medical Superintendent (RPC)
4. All PICs / Faculty in-charges (all projects) / All Project Officers / OICs
5. Dy. Secretary, Director's Office
6. SEs, ESD, Main & NCI, Jhajjar.
7. Faculty in-charges of all Facilities / Hostels / Gymkhana / Sadans
8. CAO / All Admin Officers
9. Sr. Stores Officer/ Stores Officers of DO, Main & all Centres
10. FA / F&CAOs / Accounts Officers of FD (DO), Main & all Centres

Copy to: For information

- PS to Director / PS to A.D.(A).
- PIC (CF) – with request to upload the OM on Institute's website.

All India Institute of Medical Sciences (AIIMS)
Ansari Nagar, New Delhi-110029

No.: F.Misc./MSU/2022-23/Loss

Dated 7th December, 2022

Office Memorandum

Sub: Statement of cases of write-off of losses due to theft / fraud / defalcation / fire / submergence / mis-appropriations / ex-gratia / penalties / exemptions / non-recovery of advances / revenue foregone since FY 2016-17 onwards (up to 30.11.2022).

Attention of all the concerned is invited to the OM dated November 2019 containing provisions of Part-II: Defalcation & Losses of Chapter 2 of GFR-2017. The provisions are again enclosed as ready reference.

In this regard the provisions, especially Rule 36, require that all cases mentioned in subject above need to be reported to Accounts and Audit officers after following due process / action-taken.

In view of the above, all Centres / Main / Departments / Divisions / Divisions / Sections / Wings / Facilities or cost-centres are required to submit the details in following format:

| S# | Brief description | Category of loss | Date of Incidence | Date of Reporting | Amount (Rs.) | Necessary action taken (Brief or enclose copy) |
|----|-------------------|------------------|-------------------|-------------------|--------------|--|
| | | | | | | |

All concerned are requested to send reports, as above, to F&CAO (Main) by 30th December, 2022 for necessary action at this end. Soft copy (excel) may also be sent to srfa@aiims.gov.in.


(Neeraj Kumar Sharma)
Senior Financial Advisor

Distribution:

1. Chiefs of all Centres / Heads of all Departments
2. PICs / FICs / OICs / All Store Officials in Main & all Centres, Departments, Facilities
3. Dean (Academics) / Dean (Examination) / Dean (Research)
4. Medical Superintendents / All MSSOs
5. CAO / All Administrative Officers in Main & Centres
6. Chief Security Officer
7. Superintendent Engineers, ESD / AO (Estates)
8. All F&CAOs / All Accounts Officers, FD
9. OIC (Procurement, DO)
10. PPS to Director / SrPS to AD (A) / PS to FA / PA to DS

General Financial Rules, 2017**Chapter 2: General Systems of Financial Management****Part II. DEFALCATION AND LOSSES**

Rule 33. (1) Report of Losses.- Any loss or shortage of public moneys, departmental revenue or receipts, stamps, opium, stores or other property held by, or on behalf of, Government irrespective of the cause of loss and manner of detection, shall be immediately reported by the subordinate authority concerned to the next higher authority as well as to the Statutory Audit Officer and to the concerned Principal Accounts Officer, even when such loss has been made good by the party responsible for it. However the following losses need not be reported:-

- (i) Cases involving losses of revenue due to
 - (a) mistakes in assessments which are discovered too late to permit a supplementary claim being made,
 - (b) under assessments which are due to interpretation of the law by the local authority being overruled by higher authority after the expiry of the time-limit prescribed under the law, and
 - (c) refunds allowed on the ground that the claims were time-barred:
- (ii) Petty losses of value not exceeding Rupees ten thousand.

Rule 33 (2) Cases involving serious irregularities shall be brought to the notice of Financial Adviser or Chief Accounting Authority of the Ministry or Department concerned and the Controller General of Accounts, Ministry of Finance.

Rule 33 (3) Report of loss contemplated in sub-rule (1) & (2) shall be made at two stages.-

- (i) An initial report should be made as soon as suspicion arises that a loss has taken place.
- (ii) The final report should be sent to authorities indicated in sub rule (1) & (2) after investigation indicating nature and extent of loss, errors or neglect of rules by which the loss has been caused and the prospects of recovery.

Rule 33 (4) The complete report contemplated in sub- rule 3, shall reach through proper channels to the Head of the Department, who shall finally dispose of the same under the powers delegated to him under the Delegation of Financial Power Rules. The reports, which he cannot finally dispose of under the delegated powers, shall be submitted to the Finance Ministry.

Rule 33 (5) An amount lost through misappropriation, defalcation, embezzlement, etc., may be redrawn on a simple receipt pending investigation, recovery or write-off with the approval of the authority competent to write-off the loss in question.

Rule 33 (6) In cases of loss to Government on account of culpability of Government servants, the loss should be borne by the Central Government Department or State Government concerned with the transaction. Similarly, if any recoveries are made from the

erring Government officials in cash, the receipt will be credited to the Central Government Department or the State Government who sustained the loss.

Rule 33 (7) All cases involving loss of Government money arising from erroneous or irregular issue of cheques or irregular accounting of receipts will be reported to the Controller General of Accounts along with the circumstances leading to the loss, so that he can take steps to remedy defects in rules or procedures, if any, connected therewith.

Rule 34 Loss of Government Property due to fire, theft, fraud. Departmental Officers shall, in addition to taking action as prescribed in Rule 33, follow the provisions indicated below in cases involving material loss or destruction of Government property as a result of fire, theft, fraud, etc.

All losses above the value of Rupees Fifty thousand due to suspected fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible.

Once the matter is reported to the Police Authorities, all concerned should assist the Police in their investigation. A formal investigation report should be obtained from the Police Authorities in all cases, which are referred to them.

Rule 35 Loss of immovable property by fire, flood etc. All loss of immovable property exceeding Rupees fifty thousand, such as buildings, communications, or other works, caused by fire, flood, cyclone, earthquake or any other natural cause, shall be reported at once by the subordinate authority concerned to Government through the usual channel. All other losses should be immediately brought to the notice of the next higher authority.

Rule 36 Report to Audit and Accounts Officers.- After a full enquiry as to the cause and the extent of the loss has been made, the detailed report should be sent by the subordinate authority concerned to Government through the proper channel; a copy of the report or an abstract thereof being simultaneously forwarded to the Audit officer and Pay and Accounts Officer.

Rule 37 Responsibility of losses. An officer shall be held personally responsible for any loss sustained by the Government through fraud or negligence on his part. He will also be held personally responsible for any loss arising from fraud or negligence of any other officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

The departmental proceedings for assessment of responsibility for the loss shall be conducted according to the instructions contained in Appendix 1 and those issued by the Ministry of Personnel from time to time.

Rule 38 Prompt disposal of cases of loss. Action at each stage of detection, reporting, write off, final disposal, in cases of losses including action against delinquents and remedial measures should be completed promptly with special attention to action against delinquents and remedial measures, taken to strengthen the control system.

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
ANSARI NAGAR, NEW DELHI-29.
(M.S. Unit)

F.No.7-1/2023-24/MSU/PV

Dated: 28/04/2023

Subject:- Physical Verification of the Assets & Stores for the year 2022-23 and maintenance of Fixed Asset Register & Stocks Inventory Registers.

As envisaged in General Financial Rules 211 to 215, the Physical Verification of all type of Assets & Stores is required to be conducted once in a year by a responsible Officer other than the custodian of Stores. Accordingly, Faculty Member(s) and other Officer(s) of the Institute may be deputed for conducting Physical Verification of the Assets & Stores of Departments/Wards/Sections/Units. As regards Physical Verification of the Assets & Stores of your department it is requested that faculty members or any other Officers other than Store and Accounts of the Department/Centre may be nominated to conduct 100% Physical Verification of all the Assets & Stores in the Department/Centre for the year 2022-23 and maintenance of Fixed Assets Register & Stock Inventory Registers in the prescribed proforma.

All nominated Officers may be instructed to prepare the Physical Verification report in the enclosed Proforma "A" & "B" in triplicate and one copy of the report may be handed over to the Officer-in-charge, Stores and the two copies may be forwarded to you. One copy of all the reports, so received in your office after your counter signatures may please be forwarded to Finance Division by 31.05.2023 for further action thereon. Annexure of proforma "A" would require to be completed by the official in charge of Stores/fixed assets except column 9 and 11. Further, it may also be ensured that register of Fixed Assets are being maintained as per GFR form 22.

The cooperation of Chiefs of the centre/Medical Superintendent/HODs of the Department is required to enable Finance Division to obtain clean Audit Certificate from Office of Comptroller & Auditor General of India.

The Proforma "A" & "B" may be downloaded from Institute's website.

Hindi version will follow.

Financial Advisor

Distribution:-

1. All Chief(s) of the Centres/Deans
2. Medical Superintendent(H)
3. All Heads of the Departments/Units/Sections.
4. Faculty Incharge Projects/Project Officers
5. Deputy Secretary- for Transport & Engineering Division.
6. Chief Librarian/Faculty In-charge Library
7. Superintending Engineer.
8. Officer Incharge(Procurement), DO
9. Prof. In-charge, Computer Facility } for uploading in AIIMS portal.
10. Hindi Section with a request for translation pl.

Copy to:-

PPS to Director/P.A to D.D.A/Sr.F.A

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Tripta/Ankit
Ankita

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
ANSARI NAGAR, NEW DELHI-29.

ASSETS VERIFICATION REPORT FOR THE YEAR 2022-23

1. Name of the Department/Section _____
Date of Inspection from _____ to _____
Name of the Stores Clerk or person who
is handling the Stores.
Name of the Officer-in-charge of the Stores
Format in which departments are asked to prepare their assets list is enclosed.

The details of all kinds of Assets physically available in Centre/Department/Section/Unit stands duly verified in the desired format (as enclosed) separately for each category as mentioned below:

2. Tangible Assets

- | | | | |
|------|-----------------------|---|---------------------------|
| i. | Plant & Machinery | } | |
| ii. | Furniture & Fixture | } | |
| iii. | Office Equipments | } | As per enclosed annexure. |
| iv. | Electrical Equipments | } | |
| v. | Computer Peripherals | } | |

3. Intangible Assets

- i. Software

Any other suggestions or remarks
you may have as regards to conduction
of verification of assets.

Signature of Inspecting Officer
Name in (Block Letter)

Designation _____

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
ANSARI NAGAR, NEW DELHI-29.

STOCK VERIFICATION REPORT FOR THE YEAR 2022-23

1. Name of the Department/Section _____
2. Date of Inspection from _____ to _____
3. Name of the Stores Clerk or person who is handling the Stores.
4. Name of the Officer-in-charge of the Stores
5. Stock Registers:-
 - I) How many stock registers are maintained in the Department
 - II) Are the stock registers written up properly and up-to-date?
 - III) If not, what are the defects noticed and what remedies you suggest?
 - IV) Are the stock registers signed regularly or periodically by the (a) Stores Clerk?
b) Officer-in-charge
 - V) Are the pages of the register numbered?
6. Are there any stores received but not entered in the stock register?
Give details viz name(s) of items,
Date of receipt and reasons for not entering in the registers so far.
7. Are the stores kept properly to guard against pilferage, wastage and vermin etc.
8. What steps are taken to safe-guard perishable stores, pilferage and mis-handling of stores.
9. Give a list of equipments which are damaged charge or surplus,

10. Is any equipment costing more than Rs.10,000/- lying idle ?
 I) If so date from which it is lying idle
 II) Reason due to which it is lying idle
11. Is register of indents & supply orders maintained, give list of indents with Dates whose supplies are awaited
12. Give any other suggestions or remarks you may have regarding the stores and equipments in the departments.
13. Verified 100% of consumable and non-consumable Stores in the department and discrepancy (if any) mention below:-

| Sr.No. | Nomenclature | Unit actual Balance | Quantity Ledger Balance | Excess | Shortage | Remarks |
|--------|--------------|---------------------|-------------------------|--------|----------|---------|
|--------|--------------|---------------------|-------------------------|--------|----------|---------|

Signature of Inspecting Officer

Name in (Block Letter)

Designation

INSTRUCTIONS FOR ANNUAL PHYSICAL VERIFICATION OF STORES AT A.I.I.M.S., NEW DELHI-110029

While conducting the 100% Annual Physical Verification of the assets & articles of stores, the following instructions should invariably be observed:-

- The Physical Verification is divided in two parts (i) physical verification of Fixed Assets (Proforma-A)(Rule 213(1) of GFR 2017) and verification of consumables (Proforma-B)(Rule 213(2) of GFR 2017).
- The Annexure to the Proforma-A will be filled by the store officer/store clerk and the same will be verified by the Physical Verification Officer (Rule 213(1) of GFR 2017).
- The details of consumable items will be provided by store officer/clerk and the same will be verified by the Physical Verification Officer(Rule 213(2) of GFR 2017).
- The Physical Verification officer should contact the Officer-in-charge, stores of the department and fix actually agreed date and time for physical verification.
- Physical Verification should be conducted in presence of the person responsible for the custody of stores or any other person deputed by him.
- Physical Verification may be for commended by actual weighing of measuring as the case may be of the ground balance and then check up the No. Weight length, and breadth of each article so counted with number noted in the stock register
- Discrepancies between actual count balance and stock register entry be brought to account immediately so that the store account may represent the true state of stores.
- The shortage of damages as well as unserviceable stores may be listed and reported immediately to the Head of the Department for further necessary action.
- Verification officer should also see, if any, wrong classification of the stores or unauthorized stock of stores held by any officer or a subordinate or any item of stores, which are surplus to the requirement or any such item for which there has been no demand for over a year may be noted and indicated in the narrative report of Physical Verification to be submitted to the Director.
- Physical Verification Officer should also see whether following arrangements for custody and protection of stores are being observed:-
 - A The go-down floors are Pucka or cemented.
 - B That items of common domestic use are always kept under lock and key. Soap, matches, towels, dusters etc. are instances of this nature:-
 - C That adequate arrangements exist for the protection i.e. fire extinguishers are kept handy and at easily accessible spots and that fire buckets are always full of water and/or sand where inflammable articles are stocked.
 - D That proper arrangements exist for locking the god owns and keeping the keys in safe custody.
 - E That statutory regulations for storing explosives are observed.
 - F In order to avoid deterioration of stock, issue are not made from fresh receipt as a matter of course, but that articles first received are issued and to ensure this, fresh receipt are not dummied on existing stock but are so arranged that their turn for issue will come only when the existing stock are exhausted.
 - G That in storing medicines and drugs arrangements for issue exist so that their expiry dates are kept in view and time expired items are not allowed to occur in the stores.
 - H That costly and precision scientific and laboratory equipment and their parts kept with maximum possible care.

I The records relating to the stores, like consumable stock ledgers, non-consumable stock ledgers, register of assets delivery challans and issue slip are maintained properly up to date.

- Every entry of the stock ledger should be initiated by the Physical Verification officer in taken of having done the stock verification.
- A certificate in the following form should be recorded on the stock ledger by the Physical Verification Officer.

" It is certified that the stores of the Section/Department of _____ as per ledger balance has been 100% Physically verified. A report to this effect is being submitted separately to the Financial Advisor".

Signature of the Stock Verification Officer

Reminder-II

अखिल भारतीय आयुर्विज्ञान संस्थान, अंसारी नगर, नई दिल्ली-110029

ALL INDIA INSTITUTE OF MEDICAL SCIENCES

Ansari Nagar, New Delhi – 110029

NO.F. Misc/20-21/Asset Register/MSU

Dated: 20.04.2022

Sub:- Maintenance of Fixed Asset Register(FAR) and consumables Registers by Store Sections in the Institute-reminder thereof..

Kindly refer to Finance Division O.M dated 23.10.2021(copy enclosed) and subsequent reminder of even number dated 13.12.2021 (copy enclosed) on the subject noted above vide which Finance Division had emphasized the need to follow the mandatory provisions of GFR-2017 & AIIMS Procurement Mannual regarding maintenance of Asset Register by the Store Section and its reconciliation with the Annual Accounts.

Further Institute, while submitting replies to Draft SAR (2020-21), had given assurance to Office of the C &AG that the compliance as regards to preparation of Fixed Asset Register will be ensured at AIIMS, New Delhi.

In view of the above, it is, once again requested that the work related to preparation/maintenance of Fixed Asset Register be completed within the stipulated time and submitted to Finance Division by 25.04.2022 positively for inclusion in the Annual Accounts for 2021-22 to be finalised by 30.04.2022.

This may be given Top-Priority.



Financial Advisor

Officer-Incharge(Procurement)

Copy to:-

1. Chief of all centres/Head of all Departments
2. PPS to Director/PS to DD(A)/PS to Sr. FA

... and this on the

Reminder-I

अखिल भारतीय आयुर्विज्ञान संस्थान, अंसारी नगर, नई दिल्ली-110029

ALL INDIA INSTITUTE OF MEDICAL SCIENCES

Ansari Nagar, New Delhi - 110029

NO.F. Misc/20-21/Asset Register/MSU

Dated: 10.12.2021

13

Sub:- Maintenance of Fixed Asset Register(FAR) and consumables Registers by Store Sections in the Institute-reminder thereof..

Finance Division vide its O.M. No. Misc/20-21/Asset Register/MSU dated 23.10.2021 (copy enclosed) & O.M. F.No.1-2/CCA/2021-22/Budget dated 08.12.2021 had emphasized the need to follow the mandatory provisions of GFR-2017 & AIIMS Procurement Manual regarding maintenance of Asset Register by the Store Section and its reconciliation with the Annual Accounts. This Office Memorandum was issued with the approval of Director.

While submitting replies to Draft SAR (2020-21), Finance Division has apprised Office of the C &AG that the compliance as regards to preparation of Fixed Asset Register will be ensured at AIIMS, New Delhi.

In view of the above, it is, once again impressed upon the Stores(Section, Officials & Staff) that the work related to preparation/maintenance of Fixed Asset Register be completed within the stipulated time so that the compliance of the audit observation be ensured and adverse comments be avoided.

All the Faculty Incharges/Officer In-Charges(Stores)/Sr. Store Officers/Store Officers are required to submit compliance/status report in this regard at once through Prof. Incharge (Procurement).

This may be given Top-Priority.

This issues with the approval of Sr. Financial Advisor.

Encl: as above




Financial Advisor

Distribution:

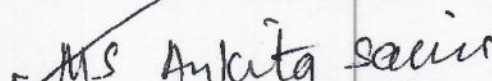
All Chiefs of the Centres/Heads of all Departments/Medical Superintendent
PIC(procurement)/Officer In-Charges(Stores)
Superintending Engineer

All Store Officers/Stores Officers/ASOs/JSOs/SKs in Main & all Centres.

Computer Facility } for uploading in Institute website. Hindi version will follow.

Copy to

PS to Director/DD(A)/Sr. FA/DS


MS Ankita Saini
13/12

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
AIIMS, NEW DELHI-110021
FINANCE DIVISION

No. F. Misc/20-21/Asset Register/MSU/

Dated 23rd Oct, 2021

OFFICE MEMORANDUM

Sub: Maintenance of Fixed Assets Register (FAR) and Consumables Registers by Stores Sections in Institute.

The O/o C&AG's Principal Director (Audit) in its successive Separate Audit Reports (SAR) on Institute's Annual Financial Statements has observed & commented that Institute has not been maintaining the Fixed Asset Registers in prescribed forms till FY 2019-20. Consequently, non-charging of depreciation on fixed assets, due to non-maintenance of such Registers, has repeatedly been pointed out by them while auditing the Annual Accounts of the Institute but no corrective action in this regard was taken by the Stores Sections.

2. The Audit Office, while issuing the Audit Certificate on the accounts of the Institute, for the year ended 31st March, 2020, included a disclaimer that in the absence of actual value of fixed assets, they are not able to certify the actual value of fixed assets and its impact on accounts and are therefore, not able to form an opinion on the correctness of fixed assets. Similarly, the consumables in hand at the end of year are also shown as full expenditure instead of assets in hand.

3. **The mandatory provisions of GFR-2017 and AIIMS Purchase Manual are as follows:-**

A. The GFR-2017's Rule 211:

(i) The Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances.

The form of the stock accounts mentioned above shall be determined with reference to the nature of the goods and materials, the frequency of the transactions and the special requirements of the concerned Ministries/Departments.

(ii) Separate accounts shall be kept for:

- a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the form GFR 22.
- b) Consumables such as office stationery, chemicals, maintenance, spare parts etc. in Form GFR 23.
- c) Library books in the Form GFR 18.
- d) Assets of historical/artistic value held by museum/government departments in the form GFR 24.

B. Chapter 15 of AIIMS Purchase Manual 2018 on Inventory Management;

- (i) Para 15.3: The Store Keeper under the supervision of concerned Sr. Store Officer / Store Officer / ASO / Officer in-charge will be responsible for custody of goods and materials, especially valuable and/or combustible articles and shall take appropriate steps for arranging their safe custody.
- (ii) Para 15.4 of the Manual reproduces the above provisions of GFR 2017 relating to maintenance of item-wise lists and accounts by the Store Keeper under the supervision of concerned Sr.AO / SO / ASO / Officer-in-charge of stores.
- (iii) Non-maintenance of above Registers of Fixed Assets i.e. Machinery & Equipment and Consumables i.e. Materials & Supplies creates problems in the efficient material & inventory management.
- (iv) Para 15.2 on Receipt / Issue of goods and materials states that the process of computerization as per the Standard Module has been made operational for most of the patient care areas at AIIMS. In case of online Indents the process mentioned in the module will be followed.
- (v) Para 2.11 also provides that efficient and effective inventory control, receipt & issuance of items and maintenance of balances, keeping up-to-date records are the responsibility of all Stores officials & staffs. It clearly mentions that the maintenance of Asset Registers is responsibility of Store Keeper / JSO / ASO / SO / SrSO under the monitoring of Officer-in-charges.
4. Finance Division also held several meetings with the Sr. Store Officer/Store Officers / store staff under F&CAO / FA / SrFA for sensitizing the Stores officials & staff and maintenance of consolidated Fixed Assets Register to comply with the provisions of GFR / AIIMS Purchase Manual.
5. Although, the maintenance of such Registers is clearly the duty & responsibility of Stores officials / staff and despite multiple reminders by Finance Division; Store Sections failed to do so. Since the compliance in this regard was not forthcoming, Finance Division took initiative and prepared the Assets Register to avoid adverse audit comments and disclaimers in the Audit Certificate on the accounts for the year ended on 31st March, 2021. While auditing the accounts, audit has again issued observations pointing out that the Assets Register only for the year 2020-21 has been maintained and the value of assets acquired prior to 2020-21, could not be verified in audit. This task has to be completed & maintained by Stores Sections.
6. Stores Section must appreciate that updated database on Fixed Asset & Consumables shall ~~help~~ not only help compliance and efficient maintenance with automation of inventory management but also facilitate linking of payments based on verification of stock entries to plug the gaps in risk areas.

7. The above provisions apply to all including Security, ESD, Projects etc. in a manner that before taking possession the inventories are part of Work-In-Progress and after taking over by Institute, concerned POs, officials in ESD, Hospital Administration, Departments & Stores shall book them in Asset & Consumables Registers, as explained above.

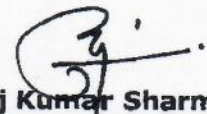
8. In view of the foregoing it is again emphasized that:-

(i) *prescribed format* Updated Assets Registers, as prescribed above, may now be maintained by respective Stores Sections (Sr. Store Officers / Store Officers / ASOs / JSOs / SKs) in the *for* reconciliation of the same with the figures of assets acquired given by them each year for inclusion in the Annual Accounts.

(ii) The preparation and updation of the Assets Registers & Consumables inventory may also be strictly monitored by the concerned Officers-in-charge of the Stores. The OICs (Stores) may also take up this activity to be facilitated in IT-based end-to-end solutions at the earliest.

(iii) The Stores-in-charges and OICs (Stores) must also reconcile the budget allocation, fund booking, payments & expenditure in Capital as well as General heads with respective Accounts Offices on monthly basis. They must also monitor the pattern of expenditure on various items (capital & General) and plan for allocations accordingly.

This is issued with the approval of Director.


(Neeraj Kumar Sharma)
Senior Financial Advisor

To,

- All Officer-in-charges (OICs) (Stores) in Main & all Centres.
- SSO (DO) & all SOs, ASOs, JSOs, SKs in Main & all Centres.
- All Officer-in-charges (OICs) (Projects).
- Chief Security Officer.
- Superintending Engineers, Institute & NCI & ESD officials.
- All F&CAOs & AOs of Main & all Centres.

Copy to:

- PIC (Procurement) for information and with the request to issue necessary instructions to all concerned to prepare, maintain and monitor the Registers on Fixed Assets & Work-in-progress and Consumables.
- PIC (CF) for information and early facilitation of IT-based solution in existing NIC's Inventory Management System or whatever platform is preferred to all concerned.

Copy to: For information -

- Chiefs of all Centres / Heads of all Departments / MS.
- PSs to Director / DD(A) / DS / FA.