

M/GEN CORR  
OFFICE OF THE PCDA  
107, LOWER AGRAM ROAD  
BANGALORE  
DT: 7/9/15

TO

THE O.C.,  
ALL UNITS

Sub: Pre audit/ Post audit of statement of Accounts-Reg

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During the course of pre audit/post audit submitted by various units and the common observations made are listed below:

1. While replying to the observations made by this office, DAK ID No of the previous reference made are not being quoted which results delay in linking.
2. Most of the units are not recovering Income tax wherever applicable and proof of having recovered the IT are not enclosed along with the accounts { For eg, CHT, legal payment etc.,}
3. In cases where the expenditure is to be incurred for payment of civil hired transport, outsourcing of labour or engaging teachers in the training Institute, the contract has to be concluded, which is not adhered to. Bills without proper documentation cannot be accepted in audit.
4. Piece-meal procurement resulting in splitting up of sanction, in order to bring it within the powers of lower CFA, is objectionable in audit.
5. NAC from OD Avadi/AFMSD Mumbai/ MES in case of MES items not enclosed.
6. Vendors data base is not updated which results in cartel formation.
7. It is observed that there is no paid and cancelled stamp on the contingent bill and also there is no mention of ledger folio numbers on the CRVs for having taken the item on the ledger.
8. In case of Non-expendable items, procurement has to be justified duly furnishing the details of the previous procurements and stock position at your unit. In case they are already declared as BER, the details of MRO may please be furnished.
9. CRVs to be submitted in duplicate.
10. Quotations for purchase of stationery items may be called for from Kendriya Bhandar/ NCCF who are Govt authorised vendors.
11. PBG's/ Security deposit not enclosed.
12. IFA concurrence obtained not enclosed.
13. Statement of expenditure not submitted in time (quarterly).

14. PV Nos. to be noted on each voucher submitted alongwith and also in the statement of Account.
15. It is observed that on implementation of the revised Delegation of Powers, some units are directly submitting Contingent bills for payment to the vendors after obtaining IFA Concurrence, in cases where allotment towards grants have already been released by this office. It may be strictly ensured that such bills are submitted as post audit vouchers along with the statement of expenditure in the following quarter.
16. In case where expenditure has not been made in a particular quarter, NIL Statement of Expenditure may be invariably forwarded for our records.

These points may please be noted for strict compliance while submitting the pre audits bills/statement of accounts of various grants in order to avoid unnecessary correspondence at all levels.

*Sd/xxx*  
Dy CDA [M]

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The OA Cell  
LOCAL

for uploading in website

*Sharde*  
Sr Accounts Officer