

URGENT/TIME BOUND
Reminder-I

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
Ansari Nagar, New Delhi – 110029
(M.S. UNIT)

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

Dated: 23-08-2024

Subject:- Physical Verification of the Assets & Stores for the year 2023-24 and maintenance of Fixed Asset Register & Stocks Inventory Registers.

Finance Division vide its circular dated 02.05.2024 had requested that the work related to physical verification of articles and assets may be completed and report thereof be furnished to Financial Advisor in the requisite formats. However, Finance Division is yet to receive Physical Verification Reports from many Centers/Departments.

As pointed out from time to time that non submission of complete Physical Verification Reports is viewed seriously by the External Audit Party from C & AG and can be incorporated in Audit Report as major audit objection.

It is, therefore, requested again that the Centers/Departments who have not yet furnished their complete physical verification reports of all existing assets from the date of inception to 31st March,2023 (as per list enclosed) may please submit the same to Finance Division on priority so that audit objection could be avoided.

The Physical Verification Reports should be sent through proper channel i.e. Chief of the Centers/Head of the Departments.


Financial Advisor

Distribution:-

1. As per list attached
2. Prof. In-charge, Computer Facility } for uploading in AIIMS portal.

Copy to:-

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

Rule 213(1) of GFR 2017
PROFORMA-A

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

ASSETS VERIFICATION REPORT FOR THE YEAR 2023-24

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_____

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STOCK VERIFICATION REPORT FOR THE YEAR 2023-24

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 lock 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