

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

\*\*\*

No.: FD/SrFA/2022-23/

Dated 29th December, 2022

**OFFICE MEMORANDUM**

In pursuance of Rule 229 (viii) of General Financial Rules 2017, and in continuation, & to the extant modification, of Memoranda No. F.20-51/2018-Estt.I dated 19.02.2019 & 06.11.2019; the powers of financial concurrence pertaining to procurements (goods, services & works, including those of proprietary nature) and payments thereof, are hereby delegated to officials (FA, F&CAOs, AOs in Concurrence Wing, Main & Centres) of Finance Division, AIIMS, as follows:

<u>Competent Financial Authority</u>	<u>Concurrence</u>	<u>Payments</u>
• Financial Advisor :	Up to Rs. 1.0 Crore.	Above Rs. 1.0 Crore
• F&CAOs :	Up to Rs. 50 Lakhs.	Up to Rs. 1.0 Crore
• Accounts Officer :	Up to Rs. 25 Lakhs.	Up to Rs. 50.0 lakhs

**Above delegation are subject to the following:**

1. These are applicable in all the cases **except** where consultation with concerned Competent Financial Authority (CFA) or their concurrence is not required by the Competent Expenditure Sanctioning Authorities (CA) as per delegation.
2. The power to procure new vehicles has not been delegated by Director to any other authority in Institute. Similarly, no financial power in this matter has been delegated by SrFA to any other officer in FD. Procurement of vehicles, if any, shall be proposed as per latest GoI Policy.
3. All proposals seeking creation of posts on regular basis, cadre reviews etc. shall be concurred only at the level of SrFA. Similarly, all proposals seeking manpower on outsource basis shall also be concurred at SrFA level only.
4. The proposals should contain administrative comments of Chief/MS/Addl.MS/ CAO/DS/CPO/HoDs/PIC/FIC/SE, as the case may be, along with financial implications before seeking financial concurrence of CFA and approval of Competent Expenditure Sanctioning Authority (CA).
5. In case of Rate Contracts / long term contracts, annual financial implication to be loaded by all users / indenters on same RC must be clearly mentioned. In absence of the AFI, it is not possible to identify CFA & CA.
6. In case of RCs / contracts, concerned Stores and F&CAOs/AOs must open RC ledger & while doing fund-booking, must observe the limits of drawl and competency. If, & as & when, required, concurrence of CFA and AA&ES of CA must be obtained for enhanced financial implication before placing SO/WO.
7. For above & all such cases, the use and reference of Last Purchase Price in Digital Library of Purchase Orders must be made.
8. The proposals, seeking financial concurrence for release of advances to vendors & agencies, as per Rule 172(1) of GFR-2017, shall be not concurred below SrFA level. Settlement of such advances, within prescribed time, shall be responsibility of concerned procuring authority.

9. The concerned CFAs will exercise their powers in accordance with provisions of (1) GFR-2017, (2) DFPR, (3) CVC guidelines, (4) AIIMS Purchase Manual 2018, (5) FDs Circular No. FD/E-Office/2021-22/ dated 27.09.2021 & 04.05.2021, (6) Office Memoranda No. SrFA/FD/AIIMS/2022-23/E-Office#3158522 dated 04.04.2022, (7) E-Office#3158522(1) dated 06.04.2022; (8) SOP vide F.No.1-18/Audit/21-22 dated 11<sup>th</sup> May, 2022; (9) check-list for financial concurrence as issued vide OM No. FD/AIIMS/CW/Checklist dated 17.05.2022 & (10) dated 06.10.2022; & as amended from time to time.
10. The CFAs shall take into account all such directions & guidelines on the matter, as issued by Government & Institute from time to time.
11. **THERE SHALL BE NO PAYMENT WITHOUT PROPER INK-SIGNED SANCTION**, containing critical details – including CFA's Diary/file No. & date, to be conveyed by designated official, as per OM No. F 20-1/2019-Estt.I dated 26.02.2019. This was reaffirmed by FD's
12. The concerned payment authority (F&CAOs/AOs) will be responsible for exercising necessary & relevant pre-checks (pre-audit) on bills before payment as per the relevant rules for all the cases.
13. For all high value payments (initially, above Rs. 10 lakhs), 100% vouchers shall be audited concurrently by Internal Audit team of MSU (FD). IA shall identify the payments for further examination of files from compliance audit point of view. The IA team shall be guided by check-list for audit of stores as issued vide OM No. FD/SrFA/2022-23/Audit Checklist/ dated 12.12.2022 and all applicable directions / rules etc.
14. All OMs/directions - issued at the level of Director/AD(A) in consultation with SrFA, and relevant for the purpose of application of financial power – shall be complied by all CFAs.
15. The references, as mentioned here & as amended from time to time, are integral part of this delegation.

This is issued with the approval of Director, AIIMS.

**Encl.: As above.**

  
**(Neeraj Kumar Sharma)**  
**Senior Financial Advisor**

**Distribution:**

FA / All F&CAOs / All Accounts Officers, FD

**Copy to:**

1. Dean (Academics) / Dean (Examination) / Dean (Research).
2. Chief of all Centres / Heads of all Departments
3. Medical Superintendents, Main & RPC, Addl. MS / PICs Hospital Admin, All Centres
4. All PICs / FICs / OICs (Procurements) in DO, Main, Centres, Projects, & Facilities.
5. Superintendent Engineers, ESD, All Campuses of Institute.
6. Chief Administrative Officer / All Administrative Officers / All Store Officers.
7. PS to Director / PS to AD (A) / PA to DS.

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

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No.: FD/SrFA/2022-23/Audit Checklist/

Dated 12<sup>th</sup> December, 2022

**OFFICE MEMORANDUM**

**Sub: Checklist for audit of Stores in AIIMS, Delhi.**

Institute procures various goods & services of technical & complex nature of huge value following due process as provided under General Financial Rules 2017, various Manuals on Procurements as issued by D/o Expenditure in M/o Finance.

Internal Audit is a critical tool of Internal Control mechanism that helps to draw assurance to the competent authority, external auditors and also government in case of AIIMS Delhi, being grantee autonomous institute under the control of Ministry of Health & Family Welfare.

In order to evaluate the processes of procurements & payments, inventory management and effectively monitor above, a checklist to help internal auditors and all procuring authorities has been prepared. This is not an exhaustive checklist but a new initiative and there shall be further additions in it so as to come up with a compendium of same on various procurements.

Internal Audit team is guided by and mandated to follow this check list and prepare its IA Report accordingly. To substantiate their findings, necessary documentary evidences etc. may be enclosed.

**Encl.:** Store's Audit checklist.

  
**(Neeraj Kumar Sharma)**  
**Senior Financial Advisor**

**Distribution:**

- Accounts Officer (Internal Audit Team), MSU, FD
- FA / All F&CAOs / All other Accounts Officers, FD

**CC:**

1. Dean (Academics, Examination, Research)
2. Chiefs of all Centres / Heads of all Departments
3. MSs in Main & RPC / Addl. MSs / PICs of Hospital Admin in all Centres
4. All PICs / OICs (Procurements) in DO, Main, Centres, Projects, & Facilities.
5. Superintendent Engineers, ESD
6. Chief Administrative Officer / All Administrative Officers / All Store Officers
7. PPS to Director / PPS to AD (A) / PA to DS

**Sub: Checklist for audit of Stores in AIIMS, Delhi.**

<b>S#</b>	<b>Points needs to be checked</b>	<b>Yes/No</b>	<b>Remarks</b>
1.	Reconciliation of individual payments (each transaction) done w.r.t. budget allocation, fund booking and respective Supply Orders.		
2.	Reconciliation of budget allocation, fund booking, expenditure, Supply Orders against the payment made during the month is done from the Accounts Section on monthly basis with OIC (Stores) / Stores.		
3.	Reconciliation Certificates in this regards are exchanged in given timelines.		
4.	Whether the Fixed Assets Register (FAR) for plants & machinery, equipment, Furniture & Fixtures etc. is maintained in the prescribed Form GFR 22.		
5.	Whether the consumable registers for office stationery, chemical, medicines, spare parts etc is maintained in the prescribed Form GFR 23.		
6.	Whether library register of books/magazines/newspaper etc is maintained during the period in the prescribed Form GFR 18.		
7.	(i) Whether the consumable/fixed assets registers are updated soon after the stock received against the supply orders and after verification of the materials by the Inspection & Acceptance Committee / Officer and also entered in E-Hospital's online inventory management system.		
	(ii) Whether the Inspection & Acceptance Committee / Officer checked the Purchase Orders copies for specification of the items; compare the same with sample item; checked the date of manufacturing and expiry, batch number etc. and ensured that the required temperature was maintained during transit and the test certificate is available, wherever required.		

8.	(i) Whether the materials of consumable items / fixed assets etc. are issued to the users against the indent received through E-Hospital module as well as physically after getting the indents from User department.		
	(ii) Whether entries are made in consumables register at the time of issue and are duly signed by Officer in charge (Store).		
9.	Whether regular & surprise inspection was carried out at regular intervals by Chief / HoDs or authorized committee / official(s) and a report in this regard is available on record.		
10.	Whether the requisition of consumable/fixed assets is duly seen & approved by user and quantity is based on past use / pattern of consumption and the inventory of any items procured are not more than that required for next six months.		
11.	Whether the necessary documents such as invoice(s) / inspection note(s) / vouchers / ink signed sanction order(s) generated through digital library w.e.f 01.04.2022 / delivery challan / necessary certificates as required in terms of GFR 2017 and AIIMS Purchase Manual 2018 and Administrative Approval And Expenditure Sanction (AA&ES) of the competent authority with concurrence of the CFA in Finance Division / respective Centre, as required, are available in the relevant procurement files.		
12.	Whether the Supply Orders Registers as per format given in Annexure 17 of Manual of Procurement of Goods 2017 are maintained w.e.f 01.04.2022 by replacing the existing Supply Order Registers.		
13.	Whether signed copy of E-Hospital entry report regarding stock entry with other necessary documents is endorsed on body of		

	bills along with other relevant documents to concerned Accounts Section to release payment against the supply of materials and the same are available in the relevant procurement files.		
14.	(i) Whether the users login IDs of PFMS/GeM/E-office etc. are used by the existing & authorized officers / officials / staff.		
	(ii) Whether it was ensured that login IDs of officials who are not in the department / centres / section due to transfer / resignation / retirement of the officials are deactivated.		
	(iii) Whether necessary instructions are issued from time to time (i) for updated list of incumbents and (ii) for not sharing the users ID & password with anyone.		
15.	Whether E-Office IDs and specimen signature of all authorities under the orders of HoD / Chiefs are provided to the Accounts Section in order to verify the same to release payment to the vendors against supply orders/work orders with ink-signed Sanction conveyed by designated officer.		
16.	Whether all formal communication / sending daks / proposal of concurrence, fund booking and claims of payments are forwarded to F&CAO/AOs in E-Office as well as physical/signed documents.		
17.	Whether all the files related to procurement are moved via E-office at all levels.		
18.	(i) Whether the ink signed Sanction Orders generated from digital library w.e.f 01.04.2022 are issued by the centers / section for payment against the procurement of goods and services.		
	(ii) Whether the sanction orders are endorsed to concerned F&CAO/AO and the Sanction Orders Registers are maintained as control register.		

19.	Whether CVC guidelines regarding transfer / posting in the sensitive post are strictly adhered to for regular as well as outsourced staff.		
20.	Whether necessary training on procurement process, GeM, etc. are being regularly imparted to officials who were handling the procurement.		
21.	Whether before AA&ES by the procuring authority, the authority has evaluated to procure items on the basis of demand on average consumption & frequency of need of the items from the user, (ii) details of last three procurement of the item, (iii) pattern of procurement, consumptions, (iv) date of last procurement and quantity procured and price (v) balance quantity in the stock and the same are recorded on the relevant procurement files.		
22.	Whether the concurrence of Finance Division for procurement of items was obtained (wherever required) as per Chapter 14 of Delegation of Financial powers of AIIMS Purchase Manual 2018 & subsequent amendment orders from time to time.		
23.	(i) Whether, the demand of the same goods / items / package was split in order to avoid reverse auction, online bidding under Rule 149 of GFR 2017?		
	(ii) Whether, in any procurement, a demand for good is divided into small quantities to make piece-meal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand in terms of Rule 157 of GFR 2017. In case found, details are to be mentioned in "Remarks Column".		
24.	Whether "Local Purchase Committee" for procurement under Rule 155 of GFR 2017 and "Inspection Committee" to inspect the		

	material received against the Supply Orders are constituted with the approval of the Competent Authority on annual basis.		
25.	Whether each entry in the Supply Order / Inspection Notes register is initialed / signed by authorized Officer and the Inspection Notes are serially numbered and marked for each user in terms of Para 9.7 of AIIMS Purchase Manual 2018.		
26.	Whether the Supply Order Nos. and Inspection Note Nos. are recorded in the Supply Order & Inspection Note Registers at the particular serial number.		
27.	In case of procurement made under Rule 154 / 155 of GFR 2017, whether the following documents are available in the relevant procurement files:-		
	(i) Sanction Order		
	(ii) Supply Order		
	(iii) Inspection note along with entry of receipt of material i.e. stock entry.		
	(iv) Invoice(s) duly accepted by the competent authority.		
	(v) Delivery Challan(s) along with the certificate of inspection committee as constituted by the competent authority in terms of Para 9.1.1 of AIIMS Purchase Manual 2018. At least four designated members (including representative from compute facility) should verify the specification and quantities of all the computer related items.		
	(vi) Certificate/Recommendation of Local Purchase Committee under Rule 155 or certificate under Rule 154.		
	(vii) Non-availability report from GeM: GeMARPTS		
	(viii) Any other documents required under GFR-2017, AIIMS Purchase Manual 2018 and Manual of Procurement of Goods 2017 etc.		



28.	<p>In case of repair of the items, whether the following documents are available in the relevant file :-</p> <p>(i) Requisition from the user department/section regarding repair of the items.</p> <p>(ii) Prior AA&amp;ES of the competent authority.</p> <p>(iii) Work Order issued by the authorized officer.</p> <p>(iv) "Work Done Satisfactory" certificate issued by the user department.</p> <p>(v) Invoice(s) duly accepted by the competent authority.</p> <p>(vi) Any other documents required under GFR-2017, AIIMS Purchase Manual etc.</p>		
29.	<p>Whether EMDs (Earned Money Deposits) are returned to the respective bidders (unsuccessful bidders) within thirty days from the date of finalization of successful bidder and after expiry of the final bid validity and to the successful bidders on receipt of performance security and the performance guarantees (PGs) or performance securities are returned to the contractor without interest after he duly completes the contract in all respect but not later than sixty days as per instruction given in General Financial Rules 2017, AIIMS Purchase Manual 2018 and Manual of Procurement of Goods 2017.</p>		
30.	<p>Whether , the Bank Guarantees submitted by the tenderers / suppliers as EMD / Performance securities are verified from the issuing' bank before acceptance in terms of Para 6.1.4 of Manual of Procurement of Goods 2017.</p>		
31.	<p>Whether the "Integrity pact" is signed in all one-time major purchase exceeding Rs. 5 Cr. along with the agreement in accordance with the CVC guidelines vide their order no 41/12/07 dated 04/12/2007.</p>		

32.	Whether any physical verification regarding receipt of the materials is conducted by the audit team.		
33.	Whether life cycle cost has been taken into account while proposing for purchase of items?		
34.	Whether Warranty & CAMC as per Institute's policy covers the life cycle of items?		
35.	Whether after acceptance & installation, items are being used for the purpose it is procured? Any delays therein use of item?		
36.	Whether there is any additional cost of spares or consumables not included in CAMC? If any, reasons thereon.		
37.	Whether scrap disposal being done as per Institute's policy / GFR 2017?		
38.	Whether GST returns on scrap disposal is filed?		
39.	Whether items so procured are fruitfully & optimally used?		
40.	Whether there are any loss of items / inventory due to fire / theft / mishandling etc. as conditions mentioned in GFR		
41.	If yes, whether appropriate report has been submitted to competent authority?		
42.	Status of above.		
43.	Any complaints on quality of items accepted?		
44.	Whether Accounts Officer released payments within due time after receipt of claim accompanied with CRAC & other relevant documents?		
45.	Whether payment is done on First In First Out basis?		
46.	Any complaints on delay in payments?		

अखिल भारतीय आयुर्विज्ञान संस्थान  
नई दिल्ली 110029  
वित्त विभाग  
कार्यालय जापन

No. FD / AIIMS / CW / Check list / E-Office

Dated 06.10.2022

विषय: वित्तीय सहमति के लिए प्रस्तुत की गई फाइलों को पूर्णतः ई-ऑफिस में भेजने हेतु ।

ई-ऑफिस में फाइलों को स्वीकार करने के निर्णय के बावजूद वर्तमान में भंडार, विभाग, इंजीनियरिंग, परियोजना अधिकारियों आदि से खरीद पर वित्तीय सहमति के लिए वित्त प्रभाग में प्रस्तुत ज्यादातर प्रस्ताव फिजिकल फाइलों में प्राप्त होते हैं। ई-ऑफिस के नाम पर केवल एफ.टी.एस. (File Tracking System) का उपयोग किया जाता है।

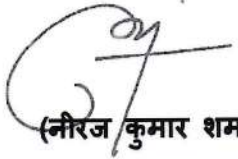
2. हाल ही में संस्थान निदेशक स्तर पर कोई फिजिकल फाइल स्वीकार नहीं और केवल ई-ऑफिस में फाइलों को स्वीकार करने के निर्णय को ध्यान में रखते हुए, यह निर्णय लिया गया है कि वित्त प्रभाग में वित्तीय सहमति के लिए प्रस्तुत की गई फाइलों में प्राप्त प्रस्ताव, सभी पहलुओं में पूर्ण व सभी प्रासंगिक दस्तावेजों के साथ संलग्न, केवल ई-ऑफिस में प्राप्त और मूल्यांकित (examine) किए जाएंगे।

3. मूल्यांकन और सहमति के लिए खरीद प्रस्ताव का पूर्ण विवरण इस बारे में वित्त विभाग द्वारा 17.05.2022 को जारी चेक सूची (check list) में ई-ऑफिस होना चाहिए। इसके अलावा प्रस्तावों में खरीद श्रृंखला में संबंधित अधिकारियों की टिप्पणियां होनी चाहिए।

4. उपर्युक्त का अनुपालन न होने पर वित्त प्रभाग में प्रस्तावों को स्वीकार नहीं किया जायेगा और परिणामी विलंब में वित्त प्रभाग कोई जिम्मेदारी नहीं लेगा।

यह जापन संस्थान निदेशक से अनुमोदित है ।

संलग्नक: 15.05.2022 को जारी चेक सूची।

  
(नीरज कुमार शर्मा)  
वरिष्ठ वित्तीय सलाहकार

प्रति, - उपरोक्तानुसार उचित कार्यवाही हेतु।

- संस्थान में खरीद में शामिल सभी अधिकारी गण; प्रभारी अधिकारी (खरीद), (सभी केंद्रों, विभागों, प्रभागों, अनुभागों आदि के माध्यम से - सूची संलग्न)।
- प्रभारी प्राध्यापक (कम्प्यूटर फैसिलिटी): वेबसाइट पर अपलोड करने के अनुरोध के साथ।

प्रतिलिपि - जानकारी के लिए।

- निदेशक / अतिरिक्त निदेशक (प्रशासन) / चिकित्सा अधीक्षक के निजी सचिवालय।

**All India Institute of Medical Sciences (AIIMS)  
Ansari Nagar (East), New Delhi  
FINANCE DIVISION (FD)**

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**No.: FD / AIIMS / CW / Check-list**

**Dated 17.05.2022**

**SUB: TO-BE of financial Concurrence process in FD, AIIMS**

Finance Division, AIIMS in consultation with Stores official, all departments, had prepared a comprehensive checklist in 2019 for streamlining of Financial Concurrence process of procurement of goods (may be used for service too) and making the process smooth, efficient, transparent and standardized. This was shared with CF in June, 2019 for development of module in software. The checklist was also already shared with Chairman, SPC for comments and has Director's approval for implementation.

This checklist will help develop common understanding on the subject amongst all stakeholders and further help build a database of M&E in AIIMS which will streamline processes of preparation of Annual Procurement Plans by Departments, processing by Stores for tendering, & swift concurrence by FD and an aid to future decision making. Since all details & attachments will be there in system as building blocks during processing at each stage, there will be efficiency in processing and taking decisions of proposals.

Now the GeM and MII provisions have also been incorporated in the checklist. Any changes & incorporation of more provisions (GFR etc.) - based on discussions, feasibility or any revised government direction - will also be incorporated.

In view of above, PMU is requested to share this for SRS, activity charts and schedule of development for this module by CDAC on priority.

Encl.: As above.

Yours faithfully,

-S/d-

(Narinder Bhatia)  
Financial Advisor

**To,**

OIC (Procurement), DO and Member Secretary (PMU)

**Copy to:** – for information.

PPS or PS to Director / DD (A) / Chiefs of all Centres / HoDs / MS / SrFA / DS

**Check-list for computerization of financial Concurrence process in FD, AIIMS**

Stage	Sections	Particulars	Comments	Reference
<b>Propo sal initiat ion</b>	Centre / Departme nt (Name / Code)	Name of the Equipment/Item		<b>Chart of Accounts</b>
		Whether same or largely similar item available in Institute	Y/N	<b>Asset Register</b>
		If available, whether it is being used to full capacity	Y/N	
		If answer to above two are NO, reasons to buy new item		<b>User</b>
		Does the item fall in Common Purchase List (Store/DO)	Y/N	
		Whether it is available on GeM	Y/N	
		If Yes, whether proposal is to buy it on GeM	Y/N	
		If Not on GeM, whether GeMARPTS enclosed	Y/N	
		Estimate cost of the subject item (including installation & commissioning) with justification/source: based on Previous rates / Last supplies (like-to like) in AIIMS / Govt / PSU hospitals / Cost Analysis	Rs.	
		Amount of foreign component (if information available)	Rs.	
		Whether item is MII compliant	Y/N	
		If not MII compliant, approval of competent authority obtained	Y/N	
		Competent Authority: As per Delegation of Administrative & Financial Powers: Cabinet / CabSec / Minister/ President / SFC/ Dir/DDA/ HoD/ etc.	Designation	
		TSEC recommendations: Broad based specifications certificate	Y/N	
		Whether administrative approval of the competent authority has been obtained to undertake/initiate proposal of procurement	Y/N	
		Date of approval of SFC (wherever applicable, copy of minutes)	date	
		Whether required site / space / power available for installation. ESD's NOC if applicable	Y/N	ESD
		Whether required manpower available for fruitful utilization of equipment	Y/N	
		Whether to be procured out of Institute's funds (GIA/Reserves), or Research or Patient Treatment Account or Poor Patient Donation A/c	Y/N	
		Whether budget available: As per Annual Procurement Plan, approved by Budget Allocation Committee at the start of year or reviewed later	Y/N	<b>Database (FD: Budget)</b>
<b>Tenderi ng Process</b>	Stores (Deptt / DO) (Name & Code)	Whether list of identified / potential suppliers maintained	Y/N	Database
		EMD (if not provisioned, need explanation)	Rs.	As per GFR
		PBG (if not provisioned, need explanation)	Rs.	As per GFR
		Whether sufficient time has been provided to suppliers as per GFR / PM of AIIMS (specify opening and closing date of tender )	Dates	Default, as per GFR

		Whether intimation for Quotation/Tender have been sent to identified suppliers/ service providers	Y/N	Automated (email/SM S)
		Where potential suppliers have been provided with an opportunity to correct unintentional errors in form (if any) between the opening of submissions and any decision, the same opportunity was provided to all participating potential suppliers	Y/N	Database (Automated) with Audit Trail
		Whether pre-bid meeting for addressing concerns of the bidders has been organized (In case of turn-key contract(s) or contract(s) of special nature for procurement of sophisticated and costly equipment)	Dates	Minutes
		Amendment to bid documents (if any) has been carried out and communicated to all concerned and uploaded on the website	Nos. & Dates	Attachments
		Number of Participated bidders/bids received		Automated
		Whether technical bid opening at scheduled date and time has been done in the presence of trade representatives.	Date & Time	Attendance sheet
<b>Techno - commercial Evaluation</b>	Stores / Department / Evaluation Committee	Whether technical evaluation of the bids i.e. comparing the technical specifications of quoted items vis-à-vis tender enquiry specification has been done by Technical Experts	Y/N	Or Automated or Manual
		The evaluation criteria, weight and methodology as set out in the quotation/tender documents have been used to evaluate the quotes (Deviation if any pointed out specifically with detailed justification)	Y/N	Automated or Manual (Attachment)
		The detailed reasons for not accepting any quote (technical or Financial) have been clearly documented and accepted by committee concerned	Y/N	Database or Minutes
		An Evaluation Report has been completed, and signed by all members of the Evaluation Committee	Y/N	Attachment
		Number of technically shortlisted/Approved bidders	Nos. & List	Attachment
		Comparative statement on the basis of Financial bids have been completed and signed by all member of the committee concerned	Y/N	System generated Attachment
		Whether comparative statement submitted by user department have been re-checked and signed by store department	Y/N	Attachment
	PAC by Department	Whether equipment falls under Proprietary item	Y/N	
		Whether Proprietary Article Certificate, issued by OEM is accepted by Deptt & HoD, enclosed	Y/N	Attachment
		Whether Rate Reasonability Certificate, signed by Deptt & approved by HoD, enclosed	Y/N	Attachment
	With Buy-Back components	Whether the proposal have Buy-back provision (if yes)	Y/N	
		Whether shelf life completed (if not, please specify reasons for untimely disposal of M&E )	Y/N	

	(Condemnation committee, Deptt. / Stores)	Total Cost (including taxes/installation expenditure) and year of procurement/installation of Buy-back equipment	Rs. / Year	
		Detail of stock entry of buy-back equipment/items i.e. Stock Register No. and page no.		
		Whether buy-back equipment cover under warrantee/CAMC/AMC at the time of disposal (if yes, specify detailed justification of condemnation of old equipment within warrantee/CAMC/AMC period), as accepted by the competent authority		Attachments
		Whether recommendations of the Condemnation Committee placed on records (if yes mentioned page no.)		
		Reserve price of the buyback equipment	Rs.	
		Statutory requirement/Approval of authority concerned (if any) completed before condemnation of buy-back equipment		
		No support certification from Original Equip Manufacturer (OEM)	Y/N	Attachment
<b>Closed System</b>	Department	Whether equipment is closed system i.e. requires regents & consumable of same manufacturer		
		If yes : whether rates of consumable/reagents consider for comparison of rates/ranking		
		whether RC for consumables (M&S) entered into simultaneously		
<b>Last Purchase Price (Old SOs) / Like to Like Compare</b>	Stores	Whether similar equipment have been procured during last 3 years at the Institute (Centres/Main Hospital)	Y/N	Dates / Attachment
		Whether Bidder has enclosed SOs of same / somewhat similar items for claiming that he has quoted his best rates	Y/N	Attachment
		If yes: copies of supply orders & price	Rs.	Attachment
<b>Complaints/Representations</b>	Stores / Departments / Committees	Whether any complaints/representations have been received	Y/N	Attachment
		Whether fully address by user department and dispose off by Technical Evaluation Committee and Store Purchase Committee	Y/N	Attachment
		Whether Comments of the user department to complaints/representations communicated to all concerns	Y/N	Attachment
<b>Rate Reasonability</b>	Department / HoDs	Whether justification of rates quoted by lowest evaluated bidder w.r.t. last purchase price (LPP), purchase price of other organizations for similar equipment i.e. like to like comparison and estimated price has been placed on records		
		Whether rates are reasonable as compare to last procurement price (if any) or supply orders issued by any other Government Institution/hospital/reputed private institutions/hospital		

		Whether reasonability certificate (if recommended by Store Purchase Committee etc) issued by user department and placed on records (Please mention specific page no. )		
<b>Re-tender cases</b>	Stores	Reference of last tenders (if any) (All references)		details
		Reasons of non-finalization of last tenders (if any)		Attachment
		Whether financial bids of last tender were opened	Y/N	
		Whether current rates have been compared with earlier quoted rates (with prior approval of the competent authority in case earlier financial bids were not opened)	Y/N	Comparative
<b>CAMC / AMC</b>	Stores / Department	CAMC charges (in percentage)		
		Detail justification of higher CAMC charges (in case of CAMC charges are above 5 percent of equipment cost)		
<b>Rate Contract</b>		Proposed period of RC	Dates	
		If more than 2 years, detailed justification of longer RC period		Attachment
<b>Currencies</b>	Stores	Exchange rate of currencies used in financial bids (as on date of opening of Financial Bids) and source of exchange rate		
<b>Customs</b>		Rate of Custom Duty (In case of imported item)		
<b>Pre-award Committees</b>	Store Purchase Committee	Whether recommendations of Store Purchase Committee required	Y/N	
		If yes, date of approval of Store Purchase Committee & minutes		Attachment
	Negotiation Committee	Whether recommendations of Negotiation Committee required		
		If yes, date of approval of Negotiation Committee & minutes		Attachment
<b>Final Price (Cost to AIIMS)</b>	Department/ Stores	Cost of the equipment/items (before Negotiation)	Rs.	
		Final cost after Negotiation (if any)	Rs.	
		Detail of freebies offered by lowest bidder and accepted by User Department/SPC etc.(if any)	Rs.	Attachment
		Approval of SFC required (whenever applicable)		
<b>Concurrence (Finance Division)</b>	Dealing Asstt.	Will check whether attachments, page nos.,		
	JAO/AAO	Verify and check against Rules / RCs / MoU and submit to AO		
	AO	Will approve or comment & submit for approval of competent financial authority, as per delegation of financial powers in this regard. Work flow / submission will be based on Delegations & FIFO. Proposals required to expedite over FIFO shall require permission of SrFA. Overall time being proposed for response in FD is 5-7 Working Days i.e. max 2 at DA/JAO/AAO level, max 2 days at AO/F&CAO, max 1-2 Days at FA/SrFA level.	<b>MONITORING REPORTS:</b> Stage-wise, Level-wise, Date/Duration-wise, Amount-wise, Department-wise etc.	
	F&CAO			
	FA			
	SrFA			

The proposals can be referred to various appropriate committees, departments, officials based on requirements such as grievances, complaints, expertise, vetting, concurrence, legality etc.



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

F.No.1-18/Audit/21-22/

Dated 11<sup>th</sup> May, 2022

**Sub: 'Standard Operating Procedure' (SOP) for financial vetting / concurrence of the proposals for post creation, cadre review, procurement of goods & services, entering into Memorandum of Understanding (MoUs) etc. having any present or future financial implication towards the Institute.**

The administrative authorities and FA/F&CAOs/AOs in Finance Division have been delegated administrative & financial powers on various items. The F&CAOs/AOs generally perform the budgeting, concurrence & payment functions, however, there is also requirement of them to function as Drawing & Disbursal Officers (DDOs) in some cases.

It is seen that, occasionally, the proposals that require financial, legal & administrative vetting / concurrence & approvals are not referred to Finance Division or are referred to FD for calculating only the financial implication and not for vetting / concurrence and sometimes not referred at all. It is referred only after higher authorities / bodies or Ministry (MoHFW) asks while returning the proposals. This causes delays.

In view of the above, following has been decided-

1. All proposals having financial implication and long term commitment must be invariably referred to FD by concerned authorities for vetting / concurrence.
2. The proposal must contain financial implication by the Centre / Department / Division / Section / Wing / Facility, as the case may be, along with comments & forwarding of respective F&CAO/AO to Concurrence Wing in FD.
3. The proposal must be referred to Concurrence Wing (AO>F&CAO>FA>SrFA) in FD for vetting / concurrence / comments.
4. Any agenda, having financial implication or liability, to be proposed in the standing or ad-hoc committees including Academic Committee etc. must be referred to Concurrence Wing (FD) before submitting to appropriate bodies.
5. The agenda to higher bodies must be in prescribed proforma, with due details & enclosures, while referring to FD before taking approval (AA&ES) of Director.
6. The proposals must come in E-office also and well in advance for careful scrutiny / examination in FD before the same is submitted to higher authority or as agenda in the meetings of SFC / GB / IB etc.

This is issued with the approval of Director for compliance by all concerned.

  
**Senior Financial Advisor**

**Distribution:**

1. Chiefs of all the Centres / Heads of all the Departments
2. Dean (Academics) / Dean (Research) / Dean (Examination) / Registrar
3. Medical Superintendent (Main) / Medical Superintendent (RPC)
4. PICs (Hospital Admin) & OICs in all Centres.
5. PIC (Procurement), DO / Dy. Secretary, Director's Office
6. Faculty in-charges (all projects) / All Project Officers / Member-Secy. (PMU)
7. Faculty in-charges of all Facilities / Hostel / Gymkhana /
8. SE (Main) / SE (NCI), ESD
9. CAO and All Administrative Officers
10. Sr. Stores Officer / Stores Officers of DO, Main & all Centres
11. FA / F&CAOs / Accounts Officers of FD (DO), Main & all Centres

**Copy to:** PPS to Director / PS to D.D. (A)

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

**ALL INDIA INSTITUTE OF MEDICAL SCIENCES**

Ansari Nagar, New Delhi - 110029

**FINANCE DIVISION**

**No. SrFA/FD/AIIMS/2022-23/E-Office#3158522(1)**

**Dated:06.04.2022**

**OFFICE MEMORANDUM**

**Sub: Reference material for employees in Finance Division (FD) & its Accounts Offices across Institute in carrying out their roles & responsibilities.**

The Junior Accounts Officers (JAOs) are the feeder post for Accounts Cadre in Finance Division in Institute. The JAOs & AAOs assist the Accounts Officers / F&CAOs / FA / SrFA and respective competent authorities in carrying out the financial management.

The posts of JAOs in Civil Ministries and across Government of India's Departmentalized Accounting Setup were upgraded & merged with post of Assistant Accounts Officer (AAO) and therefore the Limited Departmental Examination for the posts of AAO (Civil) replaced JAO (Civil) Examination. Accordingly, the references material incorporates rules, regulations, guidelines etc. on carrying out the activities in Accounts Offices and duties & responsibilities of Accounts Cadre in notification vide O/o CGA OM dated 28.10.2021 on Syllabus for AAO (Civil) Examination.

In view of the fact that the financial management of the Institute largely follows & complies with same set of rules & regulations such as those mentioned in above referred OM.

In view of the above and in continuation of Institute's OM No. same dated 04.04.2022, the above referred OM dated 28.10.2021 of O/o CGA (enclosed) lists the standard reference material for knowledge & better understanding of employees in FD and for complying with same in respective areas in Institute.

This is issued with the approval of Director, AIIMS, Delhi.

**Encl.:** As above.

**Senior Financial Advisor**

  
**(Neeraj Kumar Sharma)**

**Distribution:** All F&CAOs/AOs, AAOs/JAOs & Staff in FD/Accounts Offices.  
Notice Board of FD and all Accounts Offices in Institute.

**Copy to:**

- MS, Chiefs of all Centres, Heads of all Departments, FA.
- PPS to Director, PS to DD (A).
- On the Institute's website.

F.No.x-11001/3/(7927)2021-EXAM-CGA/1447

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF EXPENDITURE  
CONTROLLER GENERAL OF ACCOUNTS  
MAHALEKHA NIYANTRAK BHAWAN  
GPO COMPLEX, INA  
NEW DELHI-110023**

Dated: 28<sup>th</sup> October, 2021

**OFFICE MEMORANDUM**


**Subject: Syllabus for AAO (Civil) Computer Based Examination.**

In continuation of this office OM no .A-34012/MF.CGA(E)/AAO Online Exam/Vol.II/1049 dated 15.01.2020 vide which the Regulations and Syllabus of the Computer Based Examination (CBE) were circulated, the Syllabus for the Assistant Accounts Officers (Civil) CBE has been finalised with the approval of the competent authority.

2. Considering the present job requirements and responsibilities associated with newly recruited Assistant Accounts Officers (AAOs) who are operating at the cutting-edge level, the Syllabus for the online AAO examination has been suitably revised with focus on fundamentals of Central Government Accounting.
3. The revised syllabus of the AAO (Civil) CBE, effective henceforth, is detailed in Annexure I. Topics, as detailed in Annexure II, have been included for Induction Training of successful AAO (Civil) CBE candidates.
4. Notification for conduct of AAO (Civil) Computer Based Examination (CBE) based on this revised Syllabus (enclosed) will be issued in due course.

This issues with approval of competent authority.

Encl: Annex I & II (Pages 1-9)

  
(Amit Malhan)  
ACGA(Examination)

To,

1. All Pr. CCAs/CCAs/CAs (Independent charge) of all Ministries/Departments.
2. Director, Cabinet Secretariat

Copy to: Sr AO (ITD) for uploading on the CGA website

## ANNEXURE-I

### SYLLABUS FOR AAO (CIVIL) COMPUTER BASED EXAMINATION

#### **Note: Instructions for all Papers**

- i. Candidates will have the option to choose either Hindi or English language.
- ii. Each paper will consist of 100 objective, multiple choice questions carrying 1 mark each. There will be no negative marking.
- iii. No book will be allowed in the exam hall.
- iv. The content of Syllabus will include all amended provisions of rules and regulations as notified by the concerned agencies till the time of examination.

#### **Paper-1 Comprehension & Office Procedure**

##### **Syllabus Content: -**

1. Five short paragraphs followed by four questions each based on the given paragraphs.
2. Questions on Hindi/English grammar including sentence correction, idioms and phrases, parts of speech, articles, direct and indirect speech, question tags, synonyms and antonyms, vocabulary, arranging sentences in correct order, spellings etc.
3. Translation of words/phrases commonly used in office notings/correspondences from English to Hindi, and vice versa
4. Office procedure.

##### **Suggested readings: -**

- 1,2 & 3: Good publications on Hindi/English grammar and comprehension of Graduate level.
- 4.1 Manual of Office Procedure brought out by Department of Administrative Reforms and Public Grievances.
- 4.2 Establishment and Office Procedure Manual

(All suggested reading materials, as amended from time to time, may be referred to)

**Paper-2 Service Rules**

**Syllabus Content: -**

1. FRSR Part-I General Rules (except the portion on Govt. residences covered under Section 26 to 28 of S.R.)
2. Revised Pay Rules 2008 & 2016 and orders issued there under.
3. FRSR Part - II – Travelling Allowances Rules
4. Central Services (Medical Attendance) Rules 1944 & Orders on CGHS
5. CCS (Pension) Rules, 1972
6. CCS (Extraordinary Pension) Rule
7. Payment of Arrears of pension (Nomination) Rules 1983
8. CCS (Commutation of Pension) Rules, 1983
9. National Pension System (NPS)
10. Scheme for Payment of Pension to Central Government Civilian Pensioners through Authorised Banks.
11. CCS (Leave) Rules & CCS (Joining Time) Rules
12. Orders on Dearness Allowance, Dearness Relief and House Rent Allowance
13. Leave Travel Concession Rules
14. General Provident Fund (Central Services) Rules, 1960
15. Central Government Employees Group Insurance Scheme, 1980
16. Orders governing Fixation of Pay of re-employed Pensioners
17. Sections 192 and 194-C of the Income Tax Act and related circulars issued by CBDT
18. ACP/MACP Schemes
19. Children Education Allowance
20. CCS (Conduct) Rules
21. CCS (CCA) Rules
22. The Right to Information Act 2005 & the Right to Information Rules 2012.

**Suggested readings:-**

1. FRSR Part-I General Rules (except the portion on Govt. residences covered under Section 26 to 28 of S.R.)
2. Revised Pay Rules 2008 & 2016 and orders issued there under.
3. FRSR Part - II – Travelling Allowances Rules
4. Central Services (Medical Attendance) Rules 1944 & Orders on CGHS
5. CCS (Pension) Rules, 1972
6. CCS (Extraordinary Pension) Rule 1972
7. Payment of Arrears of pension (Nomination) Rules 1983
8. CCS (Commutation of Pension) Rules, 1983
9. National Pension System (NPS) Rules 2021
10. Scheme for Payment of Pension to Central Government Civilian Pensioners through Authorised Banks. (2021) [<https://pensionersportal.gov.in/scheme.pdf>]
11. FRSR Part III
12. FRSR Part IV
13. Leave Travel Concession Rules
14. General Provident Fund (Central Services) Rules, 1960
15. Central Government Employees Group Insurance Scheme, 1980
16. Orders Governing Fixation of Pay of re-employed Pensioners
17. Sections 192 and 194-C of the Income Tax Act and related circulars issued by CBDT
18. ACP/MACP Schemes notified by Ministry of Finance and DoPT
19. Children Education Allowance Rules
20. CCS (Conduct) Rules
21. CCS (CCA) Rules
22. The Right to Information Act 2005 & the Right to Information Rules 2012

(All suggested reading materials as amended from time to time may be referred to)

**Paper-3 Government Accounts**

**Syllabus Content:-**

1. Government Accounting Rules, 1990
2. Central Government Account (Receipt & Payment) Rules 1983 except Sections IV and V of Part – III
3. Civil Accounts Manual (latest edition).
4. General Direction of List of Major and Minor Heads of Accounts
5. Report of the Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies [available on the website of CGA under the link "publications-Other Books, Manuals and Forms"]
6. Suspense Manual
7. CPWD Works Manual, 2019 & Standard Operating Procedures for CPWD Works Manual 2019
8. CPWD Accounts Code
9. Manual for Procurement of Works 2019 published by Department of Expenditure.

**Suggested readings:**

- 1 to 4. Available on the website of CGA under the link "publications"
5. Report of the Committee of Experts on Uniform Format of Accounts for Central Autonomous Bodies [available on the website of CGA under the link "publications-Other Books, Manuals and Forms"]
6. Available on the website of CGA under the link "publications"
7. CPWD Works Manual, 2019 & Standard Operating Procedures for CPWD Works Manual 2019
8. CPWD Accounts Code
9. Manual for Procurement of Works 2019 published by Department of Expenditure [doe.gov.in /manuals/manual-procurement-works-2019]

(All suggested reading materials as amended from time to time may be referred to)

**Paper-4 Parliamentary Financial Control & Government Financial Management**

**Syllabus Content:-**

1. Constitution of India [Articles 77, 79 to 151, 245 to 290 (a), 292 to 312 (a) and 352 to 360]
2. The FRBM Act and Rules
3. Rules of Procedure and Conduct of Business in the Lok Sabha [Chapter XXVI relating to Parliament Committees] [available on the website of Lok Sabha]
4. CAG (DPC) Act-Chapter III on duties and powers of CAG, as amended from time to time [available on CAG's website]
5. General Financial Rules 2017.
6. Delegation of Financial Powers Rules 1978, as amended from time to time
7. Contingency Fund of India Rules
8. Budget Manual brought out by Budget Division of Department of Economic Affairs [available on the website of Budget Division].

**Suggested readings:**

1. Constitution of India [Articles 77, 79 to 151, 245 to 290 (a), 292 to 312 (a) and 352 to 360]
2. The FRBM Act and Rules

[[dea.gov.in/sites/default/files/FRBM%20Act%202003%20and%20FRBM%20Rules%202004.pdf](http://dea.gov.in/sites/default/files/FRBM%20Act%202003%20and%20FRBM%20Rules%202004.pdf)]

3. Rules of Procedure and Conduct of Business in the Lok Sabha [Chapter XXVI relating to Parliament Committees] [[loksabhaph.nic.in/rules/prefacerule.pdf](http://loksabhaph.nic.in/rules/prefacerule.pdf)]
4. CAG (DPC) Act-Chapter III on duties and powers of CAG as amended from time to time [[cag.gov.in/en/page-duties-power-and-conditions-of-services-act](http://cag.gov.in/en/page-duties-power-and-conditions-of-services-act)]
5. General Financial Rules 2017.
6. Delegation of Financial Powers Rules 1978,( As amended from time to time)
7. Contingency Fund of India Rules (Chapter III of Budget Manual)
8. Budget Manual brought out by Budget Division of Department of Economic Affairs [[https://dea.gov.in/sites/default/files/Budget\\_Manual\\_1.pdf](https://dea.gov.in/sites/default/files/Budget_Manual_1.pdf)]

(All suggested reading materials as amended from time to time may be referred to)



**Paper-5 Procurement, Internal Audit & Control**

**Syllabus Content:-**

1. Manual for Procurement of Goods published by Department of Expenditure
2. Manual for Procurement of Consultancy & Other Services published by Department of Expenditure (available on the website of Department of Expenditure)
3. Procurement of Goods (Preference to Make in India) Order 2017 [available on the website of Department of Industrial Policy and Promotion]
4. E-Procurement & Government e-Marketplace (GeM)
5. Generic Internal Audit Manual brought out by CGA [available on the website of CGA under the link "Publications-Other books and manuals"]
6. Internal Audit Hand Book for Central Civil Ministries/Departments brought out by CGA [available on the website of CGA under the link "Publications -Other books and manuals"]
7. Operational Manual for Internal Audit for Central Civil Ministries/Departments.

**Suggested readings:**

1. Manual for Procurement of Goods published by Department of Expenditure

[[https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20Goods%202017\\_0\\_0.pdf](https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20Goods%202017_0_0.pdf)]

2. Manual for Procurement of Consultancy & Other Services published by Department of Expenditure  
([https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20Consultancy%20and%20Other%20Services%202017\\_0.pdf](https://doe.gov.in/sites/default/files/Manual%20for%20Procurement%20of%20Consultancy%20and%20Other%20Services%202017_0.pdf))

3. Procurement of Goods (Preference to Make in India) Order 2017

[[https://dpiit.gov.in/sites/default/files/publicProcurement\\_MakeinIndia\\_15June2017.pdf](https://dpiit.gov.in/sites/default/files/publicProcurement_MakeinIndia_15June2017.pdf)]

4. E-Procurement & Government e-Marketplace (GeM)

[<https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1>]

5. Generic Internal Audit Manual brought out by CGA [Available on the website of CGA under the link "publications"]

6. Internal Audit Hand Book for Central Civil Ministries/Departments brought out by CGA [Available on the website of CGA under the link "publications"]

7. Operational Manual for Internal Audit for Central Civil Ministries/Departments

(All suggested reading materials as amended from time to time may be referred to).

ANNEXURE- II

Subjects/Topics to be covered in Induction Training

1. BHAVISHYA- the pension portal/WRPS
2. Notified Government Accounting Standards (available on the web site of GASAB)
3. Public Financial Management System (PFMS)
4. NTRP, e-Lekha.
5. Concept of Agency Banks, Accredited Bank
6. Payment Settlement Act, 2007
7. Negotiable Instruments Act , 1881
8. Settlement and clearance process of RBI and NPCI
9. E-Payment technology
10. Tax receipt through portals and banking interface.
11. Internal Debit Accounting Manual brought out by the O/o the Pr. Chief Controller of Accounts, Ministry of Finance.
12. Manual of Accounts of Indirect Taxes brought out by O/o the Pr. CCA, CBEC ( only portions relating to Customs Duty
13. CBDT Accounts Manual brought out by O/o the Pr. CCA, CBDT
  
14. CPGRAMS
15. General Conditions of Contract brought out by CPWD
16. Audit Para Monitoring System (APMS)
17. R.T.I.
18. VIP References.
19. Parliamentary procedures (especially Parliament Questions).
20. All procedures relating to CAT cases and other Court cases.
21. Procedures relating to Vigilance and Disciplinary matters.
22. Commercial and Management Accounts.

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

**ALL INDIA INSTITUTE OF MEDICAL SCIENCES**

Ansari Nagar, New Delhi – 110029

**FINANCE DIVISION**

No. SrFA/FD/AIIMS/2022-23/E-Office#3158522

Dated:04.04.2022

**OFFICE MEMORANDUM**

**Sub: Guidelines on responsibilities of Finance & Chief Accounts Officers (F&CAOs) & Accounts Officers (AOs) in FD and its Accounts Offices in Centres across Institute.**

The in-charge Accounts Officers (including F&CAOs) are the competent Pay & Accounts Authority (i.e. PAO) of the respective Accounts Offices regarding their usual activities as PAOs and for other assignments, including financial concurrence, within their respective delegation.

They are the custodian of all payments and receipts and must do due diligence to ensure no wrong or excess payments happen, correct claims are not denied subject to availability of funds, and all moneys due to Institute are received / remitted in its accounts at the earliest, in prescribed manner.

The F&CAOs/AOs in-charge of Accounts Offices are duty-bound to fully understand that they need to acquaint themselves with existing & relevant rules, regulations, procedures, manuals, directions of Government & competent authorities / bodies of Institute, etc. pertaining to budgeting, fund booking, payments (PFMS/TSA), receipt estimation & collections, investments, payments & banking, reconciliation with procuring authorities & banks (transaction level), salary & pensions, claims & deductions i.e. GPF, NPS, TDS & GST Taxation (as DDO & PAO) on salary & vendor payments, donations in cash & kind, compilation & accounting, tendering process, government directions on GeM & MII, compilation etc.; and are duty-bound to carry out their responsibilities in prescribed & timely manner.

The PAOs are the Principal Officers to respond to dak, queries, notices etc. - pertaining to their domain & records - received from statutory authorities, including IT Dept, and must respond to - directly or submit the information / replies to higher ups, as the case may be, - in time bound manner.

F&CAO/AO-in-charges must assign internally the jobs / responsibilities to their staff wisely, train them, promptly get the desired level of work, keep rotating their assignments on regular intervals and control their output. They must keep watch on their subordinates' performance & activities and monitor & keep checking their work to ensure that they also do due diligence in carrying out their assigned jobs & complied with prescribed procedures & rules, to ensure the standards of performance and assurance to competent authorities (FA, SrFA, MS, HoDs, Chiefs, DDA & Director), bodies (Standing Committees, SFC, GB, IB) & Government of India.

F&CAO/AO-in-charges must also note that any financial transactions & implication pertaining to Institutional activity, all such accounts, funds etc. must be maintained, monitored and its reconciliation & reporting must be done as per prescribed guidelines – promptly & regularly.

Above are based on General Financial Rules, Receipt & Payment Rules, DDO Manual, Civil Accounts Manual, Delegation of Financial Powers Rules, MoF-prescribed Manuals of procurement of goods, services & consultancy services, CVC guidelines etc. and all such relevant directions / guidelines / instructions – existing & as amended from time-to-time. The list is not exhaustive.

The F&CAOs/AOs must understand and carry out their duties & responsibilities well. The objective of this OM is to sensitize and make them aware of this aspect. They may also note that they are to regularly submit required compliances & MIS reports to SrFA through FA promptly, regular & in prescribed timelines. Ignorance of relevant & applicable rules, regulations, procedure etc. will not be accepted as defence in case of omission or commission of mistakes by them or their subordinates; and based on the impact of such act / inaction, commensurate disciplinary actions shall be proposed / taken.

This is issued with the approval of Director for strict compliance by all F&CAOs/AOs and employees in Accounts Offices (DO, Main, Centres) of Finance Division.

Senior Financial Advisor,  
(Neeraj Kumar Sharma)

**Distribution:** All F&CAOs/AOs, AAOs/JAOs & Staff in FD/Accounts Offices.

**Copy to:** MS, Chiefs of all Centres, Heads of all Departments, FA, PPS to Director, PS to DD (A).  
On the Institute's website.

अखिल भारतीय आयुर्विज्ञान संस्थान, अंसारी नगर, नई दिल्ली-110029  
ALL INDIA INSTITUTE OF MEDICAL SCIENCES  
Ansari Nagar, New Delhi – 110029

(STORE ACCOUNTS SECTION)

No.F. Misc/Store Acctt/17-18

Dated: 29.12.2021

Memorandum

**Sub: To streamline the process of procurement of Goods and Services at the Institute/release of payments- issue of proper sanction orders thereof.**

As per provisions of Rule 29 of General Financial Rules (GFR), 2017 it is mandatory to issue an expenditure sanction order in the prescribed format while forwarding bills/invoices/Supply Orders/Work Orders of vendors/service providers to the Finance Department. In this connection an Office Memorandum bearing No.F 20-1/2019-Estt.I dated 26.2.2019 was issued by Estt forwarding therewith a format for issuing the sanction order(copy enclosed). All concerned were requested to comply with the above prescribed provisions of the GFR to strengthen the ongoing process of procurement of Goods and Service at the Institute:

It is reiterated that ,henceforth, Finance Division will not consider any case as regards to release of payments unless it is accompanied with proper sanction orders by the Departments/Sections mentioning inter-alia IFD concurrence diary number and date.

This issues with the approval of Sr. Financial Advisor.

  
Financial Advisor

**Distribution:**

All Chiefs of the Centres.  
All Departments/Sections/Units  
Prof. In-Charge(Procurement)  
All Sr.Store Officers/Stores Officers  
All F &CAOs/Accounts Officer  
Asstt. Controller of Examination  
Registrar, Academic Section



Copy to:

PPS to Director/PS to DDA/Medical Superintendent/Sr. FA } for information.

5-6

All India Institute of Medical Sciences (AIIMS)  
Ansari Nagar East, New Delhi-110029  
ESD/Stores/Deptt.....

Room No.....  
..... Block, AIIMS  
Date: ...../...../20....

**SANCTION ORDER**

**Subject: Sanction for ..... (item) for .....(stores).**

The sanction of ..... (Designation) is conveyed for the amount of Rs. .... only) towards item ...../- (Rupees ..... as per Para No. .... of the Terms & Conditions of Supply Order /Rate Contract vide No. .... Dated ..... and extension vide No. .... Dated .....

2. The amount of Rs. .... /- (Rupees ..... only) will be drawn by the ..... Officer of the AIIMS and will be disbursed to the account of M/s ..... as the release for ....., through digital mode of payment (PFMS/RTGS/NEFT).

3. Liquidated damages for deficient services Rs..... has been deducted from amount payable.

4. M/s ..... will submit invoice(in triplicate) along with the Inspection Note duly accepted by authorized official of ..... (Deptt, AIIMS). After receiving these documents, AIIMS will release the next installment amount, if applicable.

5. The expenditure involved is to be debited to Grant-in-Aid ..... for the year 20\_\_20\_\_ from allocated funds for the purpose to ..... (ESD/Store/Department).

6. At the time of sending claims to concerned Accounts Section., it has been ensured that advance, if any, has been adjusted.

7. The sanction is issued in accordance with the financial powers delegated to the Competent Authority in pursuance of The AIIMS Act, 1956 & consequent regulations / rules / circulars and with the concurrence of the Finance Division, AIIMS . vide their Dy. No. FD/AIIMS/(Main/Cardio/Neuro/RPC/IRCH/CDER/NCI/NDTDC/Deptt)/Sanction/..... /...../..... dated ...../...../20.....

8. The Sanction Order is entered in the Register of Sanctions at page No. ....

(Name)  
Designation ( Officer Authorized to sign Sanction)

Copy forwarded for information and necessary action to:

- 1. The Drawing and Disbursing Officer / Cash (2 copies)[respective F &CAO/AO].
- 2. Accounts Officer, Internal Audit, AIIMS, New Delhi.
- 3. M/s.....

(Name)  
Designation ( Officer)

**MOST IMMEDIATE**  
**E-MAIL / AIIMS' Website**



**ALL INDIA INSTITUTE OF MEDICAL SCIENCES**

**ANSARI NAGAR, NEW DELHI-29**

**FINANCE DIVISION**

**F.No.: FD/E-office/2021-22/**

**Dated 27.09.2021**

**CIRCULAR**

**Sub: Implementation of 100% use of E-office by Finance & Accounts Division for Acceptance of All Proposals for Financial Concurrence, Fund Booking and Bills for Payments.**

This is in continuation of Finance Division's Circular of even No. dated 04.05.2021 (copy enclosed) wherein it was decided to implement E-office in the FD, AIIMS for internal processing of files received in FD with immediate effect.

It has now been decided that all the items i.e. daks, files, proposals of any nature, claims etc. originating from any concerned authority shall be received in FD invariably in both the modes i.e. E-office as well as Physical mode, without any exception. Any proposal / item received only in one mode shall not be acted upon or responded to - by Finance Division and its Accounts Offices.

In this regard, 'Standard Operating Procedure' (SOP) is enclosed for immediate compliance by all concerned.

This is issued with the approval of Director, AIIMS, New Delhi.

  
**(Narinder Bhatia)**  
**Financial Advisor**

**Distribution,**

- 1) Chiefs of all Centers / Heads of all Departments
- 2) Dean (Academics) / Dean (Research) / Dean (Examination)
- 3) Medical Superintendent (Main) / Medical Superintendent (RPC)
- 4) Professor-in-charges (PIC) of various Facilities / Officer-in-Charges
- 5) Faculty-in-charge of Projects / All Project Officers
- 6) PICs (Procurement, FC, RCT) / Registrar / Dy. Secretary
- 7) Superintendent Engineer(s) – Main Campus & Jhajjar Campus, ESD
- 8) Sr. Stores Officer (DO) / All Stores Officers of Centres
- 9) CAO / All Admin Officers
- 10) All F&CAOs / Accounts Officers
- 11) CF to upload this document on Institute's website.

**Copy to:** - For information.

- 12) P.P.S to Director / Sr.P.S to D.D.(A) / P.S. to Sr.F.A.

**ANNEXURE**

**Sub: Standard Operating Procedure (SOP) for item-wise & stage-wise reconciliation of all proposals having financial implications between Stores, Departments & Finance Division at the time of Financial Concurrence, Funds Allocation, Fund Booking, and Payments / Expenditure.**

Reconciliation of all items, having financial implications, between various authorities (Centres, Departments, Divisions, ESD, Sections, Stores, Wings, Projects, Facilities, etc.) and respective Accounts Offices of the Institute for each activity as indicated in subject and each transaction - is basis of sound public financial management system. Apart from transaction based reconciliation; frequent surprise checks of stores, cash, records, attendance, activities etc. are also integral to a robust & effective control mechanism.

In order to overcome the absence of any end-to-end IT-enabled platform but to facilitate & ensure reliability of source of proposals i.e. files / documents / papers for financial concurrence, fund booking and claims for payments received from various authorities in the Institute by respective F&CAOs / AOs of FD, it has been decided to use E-office of NIC for the same.

In view of the above all concerned officials & staff - handling procurement or any activity, having financial implication - howsoever small it may be, are directed to comply with following instructions:

1. All concerned authorities must use both channels of communication for all formal communications, sending daks, proposals of concurrence, fund booking & claims for payments i.e. E-office as well as physical ink-signed documents (files, proposals, documents, claims) to F&CAOs / AOs. Unless any item is received in both channels (E-office as well as physical); F&CAOs/AOs shall not act upon / respond to that particular item.
2. F&CAOs / AOs shall verify daks & papers in e-office with those physically received by them and take necessary action on both simultaneously.
3. As per the Receipt & Payment Rules of Central Government, all F&CAOs / AOs must obtain authorized E-office IDs and specimen signature of - all authorities - under the orders of HoD / Chiefs.
4. The officials accepting & processing the I-Note, delivery challan, Consignee Receipt Certificate (CRC), invoice etc. must also check the signature of sanctioning authority, stock accepting authority, store-keeping & stock-entry making authority on all claims and while forwarding the claim documents (bills for payment to F&CAO/AO) and shall be responsible for prima-facie checking & accepting signature of official on relevant documents and contents therein from whom they have received documents.
5. In consultation with respective procuring authorities & based on expenditure patterns of previous years; the F&CAOs / AOs will propose





requirement of funds for all item of expenditure for which Heads of Accounts are as per approved Chart of Accounts (CoA). If need is felt by any procuring authority for opening of new heads or revision of CoA; the same will be examined & processed for concurrence by FD & approval of Director.

6. Based on approved allocation by Budget Allocation Committee, the same shall be incorporated in Control Register on both ends i.e. authority incurring expenditure and Accounts Officers. Without the above exercise, no fund booking and payment shall be authorized by any F&CAO / AO. For time-being, all concerned may adopt Tally (ERP version) for this activity.
7. All proposals seeking financial concurrence & technical advice of FD shall be submitted / forwarded by concerned authority to FD at appropriate responsible level in both format i.e. E-office as well as physical files.
8. Only after the financial concurrence by FD and AA&ES by competent authority; the Sanctions – bearing E-office No., date & designation of Competent Financial Authority as well as Competent Authority (AA&ES) in prescribed proforma – and after ascertaining fund availability in that item in respective head as per Control Register, and fund booking therein – shall be issued by procuring authority / conveying official.
9. Sanctions & list of Sanctions must be endorsed to F&CAOs/ AOs concerned in E-office as well as ink-signed copies.
10. Ink-signed copy of all Supply Order and Sanctions in prescribed format along with mention of Fund Booking ID of Control Register shall be marked to F&CAOs / AOs in E-office as well as physical mode. CF shall facilitate Digital Library for putting Sanctions & Supply Orders with appropriate filters (Centres, Departments, dates, items, heads, etc.) for facilitating verification of same while processing claims by Accounts Office.
11. No claim shall be accepted in offices of F&CAOs / AOs for processing unless received in both modes (E-office & physical) along with Sanction, SO as above along with Delivery Challan, I-note & CRC and respective entries in Control Registers of Stores.
12. The Control Registers maintained in Accounts Offices & Stores / Departments shall be reconciled on monthly basis and a certificate shall be endorsed to this effect in each-others Control Registers. This monthly exercise has to be completed by 2<sup>nd</sup> working day of every month. This shall be part of monthly returns by concerned F&CAOs / AOs being submitted to SrFA.
13. Any non-reconciled item need to be checked & tracked, and if still outstanding, shall be escalated to OIC / FIC / PIC / MS / HoDs / Chief concerned with copy to F&CAO (Main) / FA immediately.
14. After receiving the items in E-office as well as in physical mode, the F&CAOs / AOs shall mark them in same formats to concerned AAO / JAO for necessary action /scrutiny / examination and AAOs / JAOs in turn to concerned Dealing Hand (DH) in both formats.



- 15.** The concurrence (or fund bookings, etc. as the case may be) shall be matched & entries checked in both modes by DH and propose to JAOs / AAOs and through them to AOs / F&CAOs for approval.
- 16.** Responsibility of matching the items in both modes shall be first that of DH, then JAO/AAO and AO/F&CAO concerned.
- 17.** It shall be duty of F&CAOs / AOs to mention / inform the relevant serial numbers of their Control Registers (E-office / Tally IDs – printed, ink-signed & kept in physical registers and maintained by AAO/JAO level and regular review by F&CAO/AO) to concerned authorities in both mode for mention of ID, dates, authority designation while issuance of SANCTION / Issuing of SOs.
- 18.** Invoices – in single or in bunch (with list) - shall be received by F&CAOs / AOs from concerned authorities in both mode. The invoices in both the systems must be matched and then accepted for further processing of payments. The invoices must be received properly acknowledged, accepted by concerned authority along with ink-signed Delivery challan in original by store-keeper & countersigned by Store Officer & Stores Inspection Committee; similarly I-Notes & CRCs with respective control register number, endorsement on invoices itself that stock has been entered in NIC's Inventory Maintenance software while preferring bills to F&CAOs / AOs.
- 19.** Necessary examination & scrutiny of claims for payments is responsibility of concerned F&CAO / AO, AAO / JAO and DH. To ensure genuine documentations in claims – they must check relevant serial nos. of Control Registers, prima-facie matching of signatures of concerned with that available as authorized signatures.
- 20.** The payments against all claims must be matched against the FD Diary Nos., fund booking IDs, and Sanctions. Payment can't be effected without checking & matching of critical detail in both formats.
- 21.** All the claims for payments shall be checked & verified against genuine SOs, issued by any procuring authority & uploaded/maintained in the Digital Library on AIIMS website.
- 22.** Also, on sample basis, concerned in FD shall check in NIC's Inventory Software the stocks' entry, disbursal & balances for submitted claims and mention the same on invoices and Control Registers. CF may be approached for user logins for all concerned FD employees in that software.
- 23.** The F&CAOs / AOs shall reconcile monthly sanctions, SOs, fund bookings, expenditure etc. with concerned authorities & banks, and monitor frequent & high value transaction & particularly those of the same vendors and send observations to competent authorities with copy through FA to SrFA on monthly basis, and if need be or suspected - on same day. Such outstanding observations are to be mentioned in respective Control Registers.

- 24.** Payment files (in all three Major Heads), as created in / for TSA on PFMS, shall be effected in PFMS only.
- 25.** Payment scrolls will be downloaded from PFMS and after reconciliation of respective transaction shall be incorporated in Tally to complete the cycle.
- 26.** Every voucher & all payment scrolls shall be incorporated in Tally invariably by F&CAO/AO by next working day.
- 27.** The F&CAOs / AOs shall maintain the daily expenditure flash figure in all relevant heads for respective centres. They shall also maintain expenditure pertaining to procurements on GeM, Covid-19, Projects, Security, Fire etc. under M&E and M&S and whenever asked, they will submit the report immediately to Budget (FD).
- 28.** F&CAO/AO shall send monthly expenditure reports to concerned authorities including F&CAO (Main) against their allocated funds in respective heads. They shall also send this information to Budget by 5<sup>th</sup> of next month.
- 29.** The FD, AIIMS shall also separately issue Memorandum providing roles & responsibilities of all officials / staff at different levels in FD / Accounts Offices in Centres / Main.
- 30.** Apart from above, over-arching mandatory compliances by all concerned are as follows -
  - (i)** CF shall facilitate Digital Library on AIIMS website for Supply Orders / Sanctions to be uploaded by Stores / concerned authorities for easy search of SOs for matching & verifying of claims against genuine SOs.
  - (ii)** The above procedure is to be followed scrupulously by all concerned in order to establish link of all payments with concurrence, fund booking, SO, Sanction, Delivery challan, I-note, CRC, Stock-entries etc. and ensure responsibility of the concerned authorities.
  - (iii)** It is also advised that Chiefs / MS / HoDs / SE / PICs / OICs / POs / SOs also closely monitor & review regularly the purchase quantum, indents, Sanctions, SOs, processes and also expenditure pattern viz-a-viz allocation and fund booking at least on monthly basis and pattern of same on year-to-year basis for all items. They must monitor expenditure to keep watch on outliers.
  - (iv)** Any official / staff may approach CF for installing VPN in desktop / laptop / tablets / mobile devices so as to help login in E-office (AIIMS) irrespective of location or network. The CF shall maintain detailed data-base of all user employees and regularly send the logs with locations, numbers of devices, IP addresses etc. for each registered login to their in-charges for monitoring & reviews. CF may also sound them regarding suspected activity of any user ID in terms of location, frequency, indents etc. .
  - (v)** All concerned must note that they must not share their user IDs and passwords of any system to any other employee / outsourced staff. Sharing of user ID & password amounts to violation of integrity and will attract appropriate penalty. Any loss or mistakes on account of omission



or commission from that login shall be responsibility of the concerned employee only who's ID has been used/misused/compromised.

- (vi) It is also very critical to keep shifting employees on regular intervals from same post and as far as possible, avoid deployment of outsourced staff in critical tasks handling. Even if such need arises, closely monitor & keep checking their performance & also evaluate whether any case of threat to system arises. It is imperative that same outsourced employees be not allowed to work in any capacity in Institute after a reasonable period i.e. say 3 years to ensure non-indispensability.
- (vii) It must also be ensured by all the in-charge and F&CAOs / AOs that they restrict the login IDs of employees / staff who are transferred out. This exercise must invariably be mentioned in their transfer / posting orders as well as handing over / taking over papers. In any case, concerned in-charges must review the users' access & authorization regularly and at least quarterly and submit the same to higher-ups.

Respective authorities or in-charge of concerned items may issue further guidelines on above SOP.

In case need of deviation in this SOP; they may propose the same with proper justification for vetting by FD before approving the same.





ALL INDIA INSTITUTE OF MEDICAL SCIENCES

ANSARI NAGAR, NEW DELHI-20

FINANCE DIVISION

F.No.:FD/E-office/2021-22/

Dated 04.05.2021

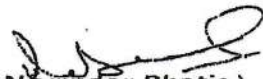
CIRCULAR

**Sub: Implementation of E-office in Finance & Accounts Division.**

In view of Covid-19 pandemic and largescale spread amongst employees / staff of Finance & Accounts Division of Main & all Centres of the Institute; it has been decided to implement E-office in the Finance Division with immediate effect. Therefore, all the F&CAOs / Accounts Officers in-charge in Main / Centres are hereby directed to make all efforts for implementation of E-office by way of registration of AIIMS FD's regular employees in E-office, provide them relevant Manuals, hand-holding etc. The E office shall be implemented as follows:-

1. All internal files must mandatorily be initiated & acted upon in E-office ONLY. Any PUC or references received should be scanned & attached in E-office for perusal.
2. The outsourced staff may communicate through emails regarding assigned work.
3. In case of external files, including those of Stores (if proposal is not received in E-office), the final proposal note sheets (latest ones) must be scanned & attached and then acted upon within E-office. Once concurred / internally approved at Delegated level / reverted to exit points in FD, the same can be remarked on the way out to the concerned Faculty (Chief / Dean / HoD / MS) Stores / Engineering / Project / Facility in-charge officer.
4. Exception is allowed only to proposals received physically but marked URGENT / EMERGENCY / TATKAI by Director / DDA / concerned Chief / HoD / Dean / MS / Project Officers (or member-Secretary of the Committee with approval of Chairman or as per approved Minutes of meeting), Registrar / SE, PIC (Procurement / Faculty Cell / Recruitment), DS (Transport), Faculty in-charge of facilities / portfolio etc. may be acted upon physically.
5. This will help allowing few employees in the verticals to *Work From Home* as per roster, subject to Institute's guidelines with necessary approvals.

This is issued with the approval of Director, AIIMS, New Delhi.

  
(Narinder Bhatia)  
Financial Advisor

To,

All F&CAOs / Accounts Officers - For strict compliance. ✓

Copy to:- For information.

- 1) Chiefs of the all Centres / All Head of the Departments / Medical Superintendent
- 2) Professor-in-charges of various Facilities / Projects and All Project Officers
- 3) PIC (Procurement, FC, RCT) / Dy. Secretary / CAO / All Admin Officers
- 4) Superintendent Engineer(+) Main Campus & Jhajjar Campus, ESD
- 5) Sr. Stores Officer (DO) / All Stores Officers of Centres
- 6) P.P.S to Director / Sr.P.S to D.D.(A) / P.S. to Sr.F.A.
- 7) cf - Hence uploaded on aiims website.

Ms Anubita S/S



**ALL INDIA INSTITUTE OF MEDICAL SCIENCES**

ANSARI NAGAR, NEW DELHI-29

**FINANCE DIVISION**

**F.No.: FD/E-office/2021-22/**

**Dated 04.05.2021**

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-S/D-  
**(Narinder Bhatia)**  
**Financial Advisor**

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