

### Important Circular

Office of the Principal Controller of Defence Accounts  
No.107, Lower Agram Road, Bangalore – 560007

Phone No.080-25545101

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No.S//Gen Corr

Date: 07 / 05 /2018

To

01	The GOC, K&K Sub-Area, Bangalore-560001.	02	The Commandant, ASC Centre & College, Agram Post, Bangalore-560007.
03	The Commandant, 515 Army Base Workshop, Ulsoor Bangalore-560008.	04	The Commanding Officer, Station Workshop EME, Agram PO, Bangalore-560007.
05	The Commanding Officer; Station EME Workshop Bambolim Camp, Goa-403201	06	The Officer Commanding, Military Hospital, Belgaum, PIN-900499.
07	The Officer Commanding, Military Hospital, Panaji, Goa-900197.	08	The Officer-in-Charge, NCC Directorate, No.8 Cunningham Road Bangalore-560052.
09	The Officer Commanding, ARO, Kulur (PO), Mangalore- 575013.	10	The Controller, Controllerate of Quality Assurance (E), PO No.606, JC Nagar, Bangalore-560006.
11	The Officer Commanding, Supply Depot ASC, Bangalore-560001.	12	The Officer Commanding, Supply Depot, Belgaum-590009.
13	The Officer Commanding, Supply Depot ASC, Margao(Goa)- 403601	14	The Officer Commanding, AF Station, Jalahally East, Blr-560014.
15	The Officer Commanding, Logistics ,AF Stn. Yelahanka, Bangalore-560063	16	The Officer Commanding, HQTC, JC Nagar (PO), Hebbal, Bangalore- 560006
17	The Officer Commanding, 2AFSB, TN Pura Road Mysore- 570011.	18	The Officer Commanding, Air Force Station, Bidar-585401.
19	The Officer Commanding, AFS Chimney Hills, B'lore-560090.	20	

Subject: General audit observations in various type of bills & other related requirements

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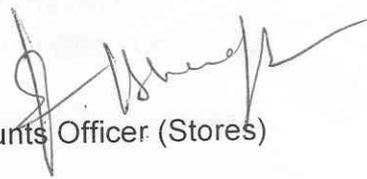
In continuation of these office circulars on the above cited subject, the following points are been observed repeatedly and enumerated below for compliance please:

- i. Since it is mandatory for procurement of Goods and Services available on Government e-Marketplace (GeM), the GeM portal shall be utilised as envisaged in Rule 149 of GFR 2017. The payment through GeM is time

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bound activity, the units should send the bill duly mentioning **"PRIORITY-GeM Bills"** in order to identify the bills by this Office. It is also requested that the UTR numbers generated at the time of payment may please be updated on the GeM portal.

- ii. With implementation of GST, it is requested to ensure that stores and services are procured from GST registered vendors only. Further, it is also requested to ensure that GST registration no and GST rates and amount along with HSN code are clearly mentioned in quotations and tax invoices.
- iii. In case of preparation of CST for many items from different vendors, L-1 may be arrived at the individual item-wise amount NOT on the consolidated amounts.
- iv. The post-audit bills in respect of previous Cash requisitions are not being received immediately before releasing the payment of the next Cash Requisition. Due to non-submission of paid bills out of S&S Imprest (100% or 95%) alongwith all the relevant supporting documents for audit, daily inflow of bills to this section has been fluctuating and the authorized percentage of expenditure mentioned in the Budget allocation letter is not being followed scrupulously.
- v. At the time of placing of Cash Requisition, details regarding the period for which procurement have been made and bills upto which period submitted to this office, PV Number and date may also be furnished so that payment on the current CR can be released after verification of available records.
- vi. It is also reiterated that **Monthly Expenditure Report received from Accounts section of this office may be reconciled with the bill registers being maintained at the user level. In case of any discrepancy found, the same may be rectified immediately in consultation with the section to avoid the last minute rush at the fag end of financial year.**
- vii. It is requested to furnish the bank details and PAN number of vendors in contingent bills invariably. Further it is requested to ensure that vendors should not furnish more than one bank account and **in the event of new vendor as well as new bank account necessary bank details in the form ECS mandate duly signed by the concerned bank authorities and copy of cancelled cheque and also copy of PAN card should invariably be forwarded along with contingent bill.**

  
Sr. Accounts Officer (Stores)