

**Office of the Principal Accountant General (Audit-I), Madhya Pradesh  
Audit Bhawan, Jhansi Road, Gwalior**

No. SMU/F-14(Vol-II) /OO-33

Date: 25 June 2025

**Office Order**

In modification of this office's office order No. SMU/F-1/2025-26/CAG Conclave-VII/OO-19 dated 04.06.2025, following instructions are issued to enhance the effectiveness of internal administration and ensure adherence to good governance practices, the following routine housekeeping areas require strengthened monitoring and timely execution:

1. **Settlement of Abstract Contingency (AC) Bills:** All pending AC bills must be reviewed and settled on priority. DDO is directed to ensure the timely settlement of AC Bills in accordance with the relevant financial rules and procedures.

As per GFR 2017 Rule 323 (2) "*The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).*"

A quarterly report on pending AC Bills to be submitted by DDO in first week of every quarter to the Secretary to PAG bypassing DAG (Admin).

2. **Annual Physical Verification of Stock:**

**GFR Rule 213 (1) Physical verification of Fixed Assets.** *The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.*

**GFR Rule 213 (2) Verification of Consumables:** *A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.*

**GFR Rule 213 (3) Procedure for verification :**

- (i) *Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.*
- (ii) *A certificate of verification along with the findings shall be recorded in the stock register.*
- (iii) *Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38.*

**GFR Rule 214 Buffer Stock.** *Depending on the frequency of requirement and quantity thereof as well as the pattern of supply of a consumable material, optimum buffer stock should be determined by the competent authority.*

**Note:** As the inventory carrying cost is an expenditure that does not add value to the material being stocked, a material remaining in stock for over a year shall generally be considered surplus, unless adequate reasons to treat it otherwise exist. The items so declared surplus may be dealt as per the procedure laid down under Rule 217.

### **GFR Rule 215 Physical verification of Library books.**

(i) Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(ii) Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs. 1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

The annual physical verification of office stock must be conducted as per prescribed guidelines and within the scheduled timelines. Discrepancies, if any, should be immediately brought to the notice of the Head of Office for corrective action.

3. **Functioning of Internal Committee on Sexual Harassment:** The Committee on Sexual Harassment must remain active and accessible. Periodic meetings should be conducted, and necessary awareness programs should be organised to ensure a safe and inclusive workplace for all employees.
4. **Disposal of Old Records:** Manual of Procedure 2013 Rule, 5.63 Classification of Records, "Only those records, which are to be preserved for a period more than a year, need be consigned to old record room. Those, which are to be retained only for a period of one year, should be kept in the section. A list of records with period of their preservation is given in Annexure-IV to this manual. To facilitate timely destruction of records, after the end of each period of preservation the register should contain ordinarily entries for one financial year only."

A systematic review of old files and records should be undertaken and action initiated for disposal in accordance with the applicable Record Retention Schedule and a log of records identified, reviewed, and disposed of must be maintained by the concerned section.

5. **Job Rotation in Sensitive Posts:** To reduce the risk of procedural irregularities and to promote transparency, job rotation in sensitive posts must be implemented in line with office policy. Suitable replacements should be identified in advance to ensure operational continuity. The instruction has been issued vide Order No. क्र. प्रशा.-11/स.-1/फ-277/T&P/का.आ.-150 दिनांक 05.02.2025

6. **Sensitisation of Staff:** A regular sensitisation session for their staff on the above-mentioned issues should be done by concerned Group Officers. These sessions should aim to reinforce accountability, ethical conduct, and awareness of internal policies.

The Administration wing is to ensure close monitoring and timely compliance with the above directives. Progress in each area will be reviewed periodically at the review meetings.

(This issues under the instructions of the Principal Accountant General)

(Authority: HQ letter No. 189/35-SMU/2025 dated: 14 May 2025)

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Senior Audit Officer  
SMU

No. SMU/F-14(Vol-II)/STR- 722 to 745

Date: 25 June 2025

Copy for information and necessary action to:

- 1) Deputy Accountant General/ Admin & AMG-V
- 2) Deputy Accountant General/AMG-I, AMG-II, AMG-III, AMG-IV
- 3) Sr. Audit Officer/ Report-I/ Report-II
- 4) Secy to Principal Accountant General
- 5) Sr. Audit Officer/ ITA
- 6) Sr. Audit Officer/ Vetting all AMGs
- 7) Sr. Audit Officer/ Report all AMGs
- 8) Sr. Audit Officer/ APDAC
- 9) Sr. Audit Officer/ IS Wing for uploading on Internet/Intranet
- 10) Shri Naresh Ahuja, AAO to ensure uploading on Internet/Intranet
- 11) All Sr. Audit Officers/ Assistant Audit Officers
- 12) All Sections
- 13) Guard File

  
Senior Audit Officers  
SMU