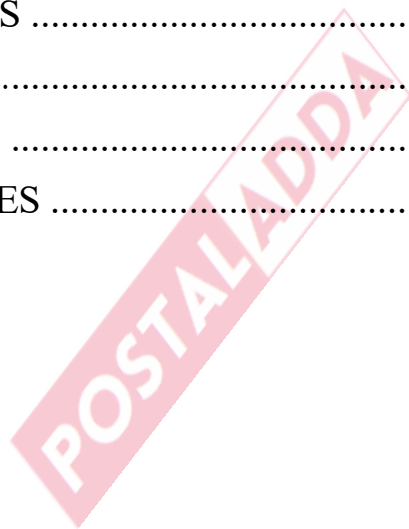


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Exam Notes- Postal and RMS Unit

Check of Overtime allowance Bills for the month

- i. It should be seen that previous authorisation by the Head of the Office for the performance of overtime duty exists in each case and that no overtime is ordered without good or sufficient reasons.
- ii. The rate of pay of Part II officials shown in the Overtime Allowance Bills brought from the Accounts Office should be verified with reference to the relevant entries in the official's Service Books / Rolls.
- iii. The correctness of the certificates endorsed on the Overtime Allowance Bills as required should also be verified in full with reference to the Attendance Registers and other initial records,
- iv. In the case of RMS officials, the correctness of the claims should be checked with reference to the statement showing particulars of duty performed by RMS officials and the duty Register, Forms "B" and "C" respectively maintained by the Head Record Clerks.

Register of Retrenchment Objections

The Register of Retrenchment Objections should be examined to see:-

- (i) That all the items shown in the objection statement on the accounts for the month of test check have been included therein.
- (ii) That no amount of advance or disallowance has been left outstanding for an unusually long period. In case, there is any such items, the cause of delay should be investigated thoroughly and the officer-in-charge advised of the action that should be taken.
- iii. Ensure that the entries are not deleted at any point of time in the system and any refund was erroneously effected to the employee.
- iv. Ensure that all the Outstanding under Long term and Short Term Loans and Advances including Audit Objection Recovery amount is correctly brought into the System against the Employee ID and the recovery is done correctly.

Register of Deposits

Register of Deposits should exercise to see:

Circle Office and Regional Offices

Treasurer's Cash Book

- (a) That the entries in the Treasurer's Cash Book agree with receipts granted, the vouchers, etc., and are confirmed to actual cash receipts and disbursements of the officer in charge of the cash chest on behalf of the Government.
- (b) That private cash or account of the member of the Department are not accounted for through the Treasurer's Cash Book or mixed with regular Cash Balance.
- (c) That the Treasurer's Cash Book and Daily Transaction Report is balanced each day, as per Note 2 below Rule 124 of P& T Financial Hand Book, Volume I and duly vetted by the NCDDO concerned.
- (d) That there is evidence in the Treasurer's cash Book and Daily Transaction Report of verification by the officer in charge of the Cash Branch that all entries made therein regarding receipts and payments and the actual balance of cash in chest as counted on the last working day of each month.
- (e) That full particulars of all items of expenditure for which vouchers are not submitted to Accounts Office but destroyed have been recorded separately.
- (f) That the Main pay and allowances Bills and Off-cycle payments are processed and disbursed without any avoidable delay in the System and ensure that the HR figures are tallied with CSI F&A figures for a test check month for all GLs and corrective action be taken on the spot after identifying the variations.
- (g) All the entries of grant of short term advances such as (TA, LTC) Medical Leave Salary Advances etc. should be checked to see whether the advances are properly adjusted in the final bills and also the regulation of claim is in order with reference to CCS Medical Attendance Rules, 1944 , TA Rules, LTC Rules etc., as applicable

Register of Retrenchment Objections should be examined to see:-

- i. That all the items shown in the objection statement on the accounts for the month of test check have been included therein.
- ii. That no amount of advance or disallowance has been left outstanding for an unusually long period. In case, there is any such items, the cause of delay should be investigated thoroughly and the officer-in-charge advised of the action that should be taken.
- iii. Ensure that the entries are not deleted at any point of time in the system and any refund was erroneously effected to the employee.
- iv. Ensure that all the Outstanding under Long term and Short Term Loans and Advances including Audit Objection Recovery amount is correctly brought into the System against the Employee ID and the recovery is done correctly.

The Service Book and Rolls should be inspected with reference to the following points :

- i. That the entries on the first page are re-attested every five years.
- ii. That no alteration is made in the date of Birth without the sanction of competent authority and that Date of Birth is entered both in words and figures.
- iii. That thumb and finger impressions have been taken.
- iv. That there is no break in the continuity of entries of service recorded in the Service Book or Roll (the instances of breaks, if any, should be noted).
- v. That annual certificate of verification of service has been recorded in Service Books and Rolls.
- vi. That the increments have been correctly granted.
- vii. Check whether the Service Books of officials on deputation/ Foreign Service are not maintained by the DDO and sent to PAO for maintenance.
- viii. Check the correctness of debiting of Earned Leave for encashment of LTC subject to a maximum of sixty days.

POSTAL STORE DEPOTS

RECEIPT DAY BOOK

It should be seen that a Receipt Day Book in **Form SK-51(a)** is maintained for entry of all articles of stock received in the Store Depot day by day whether received from Aligarh Workshop or from Post Offices or Record offices or obtained by local purchase or from any other sources. The Receipt Day Book should be examined to see :-

- a. That articles are entered each day in order of their receipt.
- b. That the manner of disposal whether by transfer to stock register or otherwise, has been indicated.
- c. That the entries are properly initialled and the register is periodically checked by Supervising Officer

STOCK REGISTER

The Stock Register (SK – 51) should be examined to see that it is maintained in the manner prescribed in Rule 360 of Postal Manual, Volume VIII. The entries made in the Stock Register should be checked with reference to the various records. It should also be seen whether the entries under the heading “Number received” and “Number issued” are initialled by the Superintendent / Manager.

- a. In case wherein the work of checking of the entries in the stock register is done by an Assistant Manager, it should be seen that a proper delegation exists.

ACCOUNT OF CHARGES ON GOODS DESPATCHED AND RECEIVED BY RAILWAY / STEAMER / OTHER MODES OF TRANSPORTATION

(a) The entries made in the account (**SK – 52**) should be compared with the Railway receipt or Steamer Bill of landing or with the receipts obtained for the amounts paid. It should also be seen that the total charge entered in the account is initialled by the manager [Rule 387(f) read

with Rule 361 ibid of Postal Manual Vol II]

(b) It should be ensured that the lowest negotiated approved tender rates have been used by the PSD while transporting goods and stationery.

(c) Railway freight charges paid through credit notes should be examined with reference to the Register of Credit Notes.

(d) Whether payment to Mazdoors is made through Muster Rolls, it should be seen that :-

i. A register of completed Muster Rolls is properly maintained and posted up to date.

ii. The arithmetical calculations are correct.

iii. The rates of labour paid are schedules rates.

iv. There are indications of test check by Supervising Officer.

v. There was no unusual delay in payment.

vi. Unpaid balances are properly accounted for.

vii. The cost of labour is not so largely in excess of the value (at current rates) of the work done as indicated either loss to Government or head for closer financial control.

viii. Sanctioned schedule of rates for carriage and labour exists and is kept up to date

INDEX OF INVOICES DESPATCHED (SK – 53)

This should be checked with reference to office copies of invoices.

i. That the office copies of the invoices despatched are filed in the stock depot in separate bundles for each office.

ii. That the acknowledgements (i.e. duplicate copies of invoices) are filed with the office copies of the invoices and;

iii. That proper action has been taken to call for the wanting acknowledgements

(a) When the articles are supplied by other sources it should be seen that on receipt of monthly statement the Stores Depot has prepared and issued a properly numbered invoice to the office concerned.

(b) It should be seen that :-

i. The number and date of invoices accompanying the immediately preceding supply of Receipt Books are noted by the Stores Depot in the invoice accompanying the supply of Receipt Books and;