

To

All Addl.SE's/Sr.Xen's/AO's (All Accounting Units)
under PSTCL.

Memo No. 147/191 CFO/AO/B&A

Date: 08-02-2023

Subject: Regarding uploading of Monthly Account in Online Accounting software.

Reference: AO/B&A PSTCL's Memo No. 459/502 Dated. 26/07/2022.

Vide above referred memo it was decided that the voucher's supporting documents i.e Bills/invoices, hand receipts, office orders etc. all the entries (cash payment, cash receipts or JV's) are required to be uploaded in PDF format w.e.f. 01.04.2022 on online Accounting System on real time basis at the time of creating new vouchers. But it has come to notice that above uploading of documents is not made in proper manner. AO/B&A PSTCL, Patiala has already point out the following audit observations while auditing the monthly accounts, such as:

- (i) **Online Cash Book is not tallied while submitting the monthly accounts.**
- (ii) **IUT Bills are not cleared timely Due to pendency of IUT bills higher authorities have taken it seriously as March Account is approaching.**
- (iii) **Works which are completed in CWIP is required to be transfer to GH10 immediately as Director/F&C has taken it very seriously as huge amount is blocked in work in progress, results in loss of depreciation and O&M charges which can be claimed in Annual Account.**
- (iv) **Amount in Trial Balance is not tallied in various Group Heads.**
- (v) **Some of the uploaded documents are unsigned.**
- (vi) **Clearance of amount outstanding in suspense heads without approval as amount is also outstanding in Suspense heads.**
- (vii) **Some documents are unreadable.**
- (viii) **Proper supporting documents (Challans, Receipts, Work orders, Purchase order etc.) are not attached in online Accounting system/software.**

In the absence of these documents this office is unable to audit the same, as a result whole purpose of introduction of online Accounting System is defeated.

So all DDO's are again requested to ensure the compliance of above instructions and uploading of proper documents to avoid the statutory Auditor and CAG objections at later stage. Further a copy of Purchase order/Work order also may be sent to AO/Broadsheet & Audit in physical form.

This issues with the approval of competent authority.

AO/Broadsheet & Audit
PSTCL Patiala. 8/2/2023

CC: Memo.No 190/191 CFO/AO/B&A

Dt: 08-02-2023

1. OSD to Director/F&C, PSTCL, Patiala for kind information of worthy Director/F&C please.
2. PS to CFO, PSTCL, Patiala for kind information of CFO please.