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IMPORTMENT CIRCULAR NO. 68

To

All the LAOs
(As per standard list)

Subject:- Circular of Local Test Audit Report.

The following DADS (EC) Patna Local Text Audit Report are circulate herewith for examination and further necessary action of all the LAOs:-

DADS, EC, Patna Local Test Audit Report bearing LTAR No. 1230/LTCOR/F-45/16-17 dated 28.10.2016 Part-II (B) Item No. I regarding irregular sanction of Special Repairs work in CSD Canteen and Item No. II regarding Irregular provision of false ceiling in OR accommodation against Station Headquarters Rangiya.

In the light of the above reference LTARs, the LAOs are requested to give special emphasis on the above areas of audit while conducting the audit and reviews of units/formations under their jurisdiction and report the outcome through the LACR of the Units audited.

(N. K. BISWAS)
DCDA (IA)

Copy to :

✓ The O I/C With a request to upload in the CDA Guwahati website.
EDP Section
(Local)

(N. K. BISWAS)
DCDA (IA)

**Draft Local Test Audit Report on the accounts of Station Headquarters Rangiya
for the year 2016-17.**

PART-I

1	Name of the Head of the Unit	Col. Vishal Mathur		
2	Name of the Audit Officer inspecting the Unit	Finalised by AAO		
3	Period of Audit	22.09.16 to 29.09.16		
4	Period covered by Audit	2015-16		
5	Allott and Expdr for the last three years	Year	Allott	Expdr
		(Rs	in	(Rs
		Lakh)		Lakh)
		2013-14	275.84	275.84
		2014-15	309.44	316.79
		2015-16	357.49	350.05
6	Aims and objectives of the Unit			
7	Outstanding LTARs	NIL		
8	Important projects of works undertaken by the Unit	NIL		

Part II(A)

NIL

Part II(B)

Item I: Irregular sanction of Special Repair work in CSD Canteen.

As per laid down norms and procedures, special repair in buildings occupied by CSD Canteen should not be carried out.

However, during scrutiny of sanctions it was revealed that Station Commander, Station HQr Rangiya accepted the necessity and accorded Admin Approval for special repair to building No. ET-295 (Main Office), ET 242 (MT Stores) & ET-281 (CSD Canteen) of 21 Mtn. Div. Pro unit at Changsari under AGE (I) Rangiya at an estimated cost of Rs. 24.47 lakh vide letter no. 3014/SR/ (Bldgs)/A/A/Q dated 17 November 2014.

Sanction of special repair works in CSD Canteen was viewed as irregular in audit.

In reply unit authority stated that detailed reply has been called for from AGE Rangia and the same will be submitted on receipt.

Thus detailed reply will be awaited in audit.

Item-II: Irregular provision of false ceiling in OR accommodation.

As per Scale of Accommodation 2009 false ceiling is not authorised in OR living accommodation.

However, Station Commander, Station HQr, Rangiya accorded Adm. Approval for provision of false ceiling & tiling in Building No. ET-33 of HQr 21 Mtn. Div at an estimated cost of Rs. 1.90 lakh vide letter no. 3014/REV/AA01/Q dated 22 December 2015. The building was OR living accommodation.

Thus sanction of ibid work as authorised work was viewed irregular & needed regularisation by Competent Financial Authority (CFA) as special works.

In reply unit authority stated that detailed reply has been called for from AGE Rangia and the same will be submitted on receipt.

Thus detailed reply will be awaited in audit.

The Inspection Report has been prepared on the basis of information furnished and made available by the unit. The Office of the Director of Audit, Defence Services, Eastern Command Patna disclaims any responsibility for any misinformation on the part of the audittee.

Subh Kumar
28/10/16
Sr. Audit Officer
Defence Services
Patna