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No. IA/I/20/Circular/Vol-VI

Dated : 21/08/2019

IMPORTMENT CIRCULAR NO. 76

To

5  
21/8  
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. 1012/LTCOR/F-38/2016-17 dated 21.09.2016 Part-II (B) Item No. I regarding Payment made to unauthorized person against Supply Order and Item No. II regarding Delay in dispatch of success candidate to concerned regimental/Corps. Training centre against the Army recruiting Officer, Aizwal.

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.

Sd/-  
(N. K. BISWAS)  
DCDA (IA)

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EDP Section  
(Local)

(N. K. BISWAS)  
DCDA (IA)



## Part-II(B)

### Item I:- Payment made to unauthorised person against Supply Order.

It was revealed from scrutiny of supply orders that payments against supply orders were paid to unauthorized person, who was neither promoter nor authorized by the promoter for payment of the same. Moreover, Govt dues such as VAT and sales taxes included with value of supply order was also paid to the unauthorized person and deposit of Govt. dues in the cases was remained undertrained.

Nos of supply orders were placed on the private firm M/s A.S.C. Canteen, Contractor & Order Supplier. Zemabawk Aizawal, who,s Proprietor / seller was Shri Promod Kumar Gupta & TIN of the firm was ..... (as printed on quotation), whereas all the payment in this regards made to unauthorized person Smt Suman Gupta. All the payments against S. O. placed on the firm were made to Smt Suman Gupta ,which was revealed from audit of Cash book consolidated fund.

A list of Supply orders ases details are as under:-

Supply Order No. & Date	Items	Qty.	Amount (Rs.)	Name of firm/ Selles Name/TIN No	Payment made to
410/Acct dt.15.01.2016	Tea Cups & Biscuits	600	24000.00	ASC Canteen Contractor & Order Supplier, Zemabawk Aizawal, Mizoram TIN No. 15111244020 Seller's Name :- Pramod Kr. Gupta	Suman Gupta
409/Acct /SO dt.21.12.2015	Poster (6x4 ft)	600	9840.00		
409/Acct /SO dt.18.12.2015	Repair of boards	13+15	9440.00		
409/Acct /SO dt.14.12.2015	Mattress 02 Nos.	02	8960.00		
409/Acct /SO dt.20.12.2015	Advertisement (Mizo) & English	3 & 3	9540.00		
409/Acct /SO dt.19.12.2015	-do-	3 & 3	9930.00		
409/Acct /SO dt.17.12.2015	Paint Synthetic & Misc.		9970.00		
409/Acct /SO dt.16.12.2015	Bamboos Stick Binding wire		9284.00		
409/Acct /SO	Hiring one Set of		9500.00		



dt. 31.01.2016	shamiyana covering, 500 Nos. of chair & one set of PA			
409/Acct /SO dt. 31.01.2016	Perfumed Phenyl, All out Refill etc.		9882.00	
409/Acct /SO dt. 02.02.2016	Writing Table & Bed side table	1 & 1	10000.00	
409/Acct /SO dt. 10.02.2016	Blanket, Bed sheet & Pillow	4, 2, 2,	10000.00	
409/Acct /SO dt. 14.02.2016	Rubber Flower Pot 11	20	4300.00	
409/Acct /SO dt. 10.06.2015	600x Printed file cover	600	9900.00	
409/Acct /SO dt. 12.06.2015	Cutains 2 Mtrs. Long	10	9950.00	
409/Acct /SO dt. 16.06.2015	Repair of hoarding & Notice board	15 & 18	9950.00	
409/Acct /SO dt. 16.06.2015	300 nos. bamboo stick, stick 74 nos. Bamboo Thinner dia 10 kg binding wire		9600.00	
409/Acct /SO dt. 26.07.2015	Frame size 4x4 ft. supporting wooden	3	8280.00	
409/Acct /SO dt. 17.08.2015	Perfumed Phenyl, All out refill, vimbar etc.		9354.00	
409/Acct /SO dt. 17.08.2015	Table Glass 120cm x 60 cms	5	9250.00	
409/Acct /SO dt. 26.07.2015	Leaflets in Eng & Mizo.		19800.00	
409/Acct /SO dt. 30.09.2015	Filex Board		8560.00	
409/Acct /SO dt. 01.10.2015	Bio data record, Paragraph		9250.00	
409/Acct /SO dt. 01.12.2015	Disposal Glass, Book labels		9900.00	
409/Acct /SO dt. 02.12.2015	Disposal Plate, Talc sheet		9630.00	
409/Acct /SO dt. 02.12.2015	No claim Cert	8000	9600.00	
409/Acct /SO dt. 04.12.2015	Steel Box	5	9875.00	
409/Acct /SO dt. 04.12.2015	Iron Pole, Coloured Flags		10000.00	
			287545.00	



As the payments made to unauthorized person, the expenditure incurred against the procurement are remained in uncertain or irregular. It is required to be confirmed from the firm. In addition to that the supporting documents for Govt. dues i.e. excise or sales Tax/VAT was involved with the all the payment as mention in S. O. was required to be ascertained.

As Sales Tax/VAT registration was made by the name of the firm and payment was made to unauthorized person, the payment of Govt dues made for procurement were remained also uncertain.

In that connection the following information was called for

1. Circumstances under which, the payment was made to unauthorised person against supply order shown above.
2. Authenticity of TIN/VAT number furnished by the suppliers and confirmation of Payment of Govt dues in appropriate accounts was called for with supporting documents.
3. Confirmation of each payment made against the Supply orders from the firm was called for with supporting documents.
4. Details of Supply order placed on the firm and payment made for the same during the year 2015-16.
5. The documentary proof for statutory payment made to Govt. Department like VAT may be obtained & furnished to audit. Detail reply of the point will be watched in audit.

**Item-II:- Delay in dispatch of success candidate to concerned regimental/Corps.  
Training centre.**

ARO Aizwal was entrusted to organize rally for recruitments of soldiers for entire districts of Mizoram as per recruiting demand allotted by ZRO, Shillong. The role of Recruiting Organization is to select the best from amongst those who passes the stipulated criteria. Recruitment is the process of identifying prospective recruits and stimulating them to apply/appear for enrolment in the Army to meet requirements of various categories and trade specifications such as Recruitment of Other Ranks (ORs) in the Army accordance with their demands & needs. This involves employing effective measures for attracting candidates in



adequate numbers to facilitate effective selection of those who have the potential to become good soldiers.

ARO conducted different rally for the 2013-14, 2014-15 & 2015-16 against recruiting demand as allotted from ZRO Shillong and ARO delayed to dispatched qualified/pass candidates for more than 4 months. In addition to that Passed / selected candidate was dispatched in different phase. It was also revealed that nos. of Passed / selected candidates were not been tallied with candidates dispatched from the unit. Details of rally conducted for the year 2013-14 to 2015-16 are given below

Sl no	Date of Rally held	Recruiting demand	No of candidate reported	No of candidate passed/selected for recruitment	No of candidate to be dispatched
1	6-13 March 2015	435	7485	435	435
2	28.01.2016 to 03.02.2016	121	6041	121	121

It was noticed from letter no 3934/R7R/Qtrly/R dated 4.07.2015 , that only 67 nos of candidates were despatched in March 2015 and 1 no. of candidate was pending in despatched as he was not medically fit. No correspondence regarding despatched of rest candidates were found in the case file.

It was also learned through letter 3934/R7r/quarterly /R dated 27.05.2016 that 104 nos. of candidates were to be despatched in different regimental centre during the month of June 2016, whereas 121 nos. of candidate were passed/selected from recruitments rally. Further confirmation of despatched candidate was not found in case file. Despatch of rest 17 nos. (121-104) was also not traced in case file.

In that regards the following information was called for

- 1.Circumstances under which, delay occurred in despatch success candidate to concerned regimental/ Corps. Training centre . Details of rule & regulation in this regards.
- 2.Details of information regarding rally conducted and despatched of selected candidate in last three year (2013-14, 2014-15, 2015-16) in the proforma

Sl no	year	Period of rally	Candidate	No of candidate	No of candidate	No of candidate	No of candidate	No of candidate
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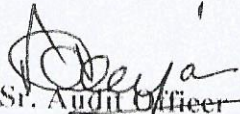
		and venues	reported	rejected (Documents +PMT+ PFT+Med)	selected/ appeared for written exam	Passed/ empanelled	selected	dispatched with supporting documents
1	2013-14							
2	2014-15							
3	2015-16							

3.Details of target and achievement in activity of ARO Aizawl during the last three year. Whether any the shortfall occurred in selecting of candidates in the last three years.

4.No. of vacancies/demand were surrendered to the ZRO, Shillong or inter transferred to other recruiting units during the last three years.

ARO , Aizawl intimated that detail reply of the point would be forwarded shortly. Detail reply of the point will be watched in audit

The inspection report has been prepared on the basis of information furnished and made available by ARO, Aizwal. The office of the Director of Audit, Defence Services, Eastern Command, Patna disclaims any responsibility for any misinformation and/or non-information on the part of the auditee.

  
Sr. Audit Officer  
Defence Services  
E.C. Patna