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

Dated : 24/08/2019

IMPORTMENT CIRCULAR NO. 77

To

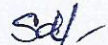
2/24/8  
All the LAOs  
(As per standard list)

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. 855/LTCOR/F-27/2016-17 dated 22.08.2016 Part-II (B) Item No. I, regarding Holding of huge quantity of packing materials, and Part-II (C) Item No. I regarding Non clearance of outstanding Issue Vouchers against the 103(I) Comp Pl ASC Sup C/o 99 APO.

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)



## Part II (B)

### Item-I: Holding of huge quantity of packing materials.

During test scrutiny of supply Packing Material Register of Central Ledger Section it was revealed that huge quantities of packing materials were held with Depot. The details are as under:-

Sl No.	Name of items	Quantity
1	Tin 50 Kg stock held on 31 March 2016	15534
2	Poly bag 30 Kg SA	5297
3	Poly bag 50 Kg SA	19139
4	Poly bag 25 Kg SA	7945
5	Cartoon SA	8455
6	Bag 1md BTSA	84
7	Jute Bag 30 Kg SA	214
8	Tin scrap	1953 Kg

Further, it was revealed that instead of depositing the above items and other packing material items in mother depot for further disposal through auction, the items are transferred to repairable and from repairable to unserviceable. This cycle is being carried out for a long time. Thus due to non deposit of items for auction, loss to Govt. is occurred. This is viewed irregular in audit.

In this regard following information were called for in audit:

- (i) Reason for non deposit of ibid items and other items to mother depot for a long time.
- (ii) Whether auction for disposal of packing materials has been carried out in depot. If yes details for the last three years. If no reason thereof.

In reply unit stated that due to shortage of manpower/service commitments, huge quantity of packing material could not be deposited. However, necessary steps are being taken for depositing the same to mother depot.

Thus deposit of huge quantity of packing material at mother depot will be watched in audit.



## Part II (C)

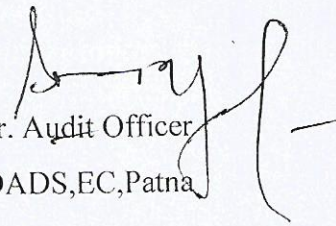
### Item I: Non clearance of outstanding Issue Vouchers.

As per laid down norms and procedure 06 copies of Issue Vouchers (IVs) is prepared in r/o goods issued to units. Out of 06 Copy of IVs 01 copy of IV is sent to consignee units for return the same duly acknowledging the receipt of goods sent. The consignee units give their RV No. and sent to consignor unit for linking.

However, during test audit of IV control Register of Central Ledger Section it was revealed that a large number of IVs were pending due to non receipt of receipted copy of IVs. The details are given in appendix A.

In reply unit stated that letters/reminders are issued to concerned units for early submission of IVs duly quoting RV Number.

Thus clearance of outstanding Issue Vouchers will be watched in audit.

  
Sr. Audit Officer  
DADS, EC, Patna