



रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी-781171
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No. IA/I/20/Circular/Vol-VI

Dated : 21/08/2019

IMPORTMENT CIRCULAR NO. 78

To

3/21/8.
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. 1233/LTCOR/F-48/2016-17 dated 28.10.2016 Part-II (B) Item No.I, regarding Non-recovery/adjustment of Rs. 56,42,672/-, Item No. II regarding Over payment to the tune of Rs. 54,600/- and Item No. III regarding Irregular payment of Special (Duty) Allowance (SDA) against the F.S.D., Panitola.

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.

3/21/8.
(N. K. BISWAS)
DCDA (IA)

Copy to :

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

12/11/19
(N. K. BISWAS)
DCDA (IA)

Local Test Audit Report on the Accounts of F.S.D., Panitola
For the Year 2016-17

Part – I

A	Name of the Head of the organization during the period of audit	Col G.S. Yadav		
B	Name of the Audit Officer inspecting the Unit	N-A		
C	Period Covered by Audit	2015-16		
D	Period of Audit	19.09.2016 to 29.09.2016		
E	Budget and allotment & Expenditure for the last three years.	Year	Amount	Expenditure
		2013-14	180788033.39	180618958
		2014-15	194431865	145701862
		2015-16	193073250	191172173
F	Aims and objectives of the organization.	Supply of rations to dependent units (Dry & fresh rations)		
G	Outstanding LTAR's			
H	Important project of work under			

Part- II A

Nil

Part-II B

Item:-I Non-recovery/adjustment of Rs. 56,42,672

It was noticed during the audit of 367 Coy ASC (sup) Type 'D' that stores were issued to 5 JAKLI on book debit basis. It was further noticed from. Yudh Purti Depot FSD Panitola letter No. 2033/ST-4 dated 31 March 2015 addressed to HQ 101 Area (ST) that 5 JAKLI under budget head 044/05 (dry supply) 2,90,00000 was allotted and Rs. 5642672 has been spent but CDA had not booked the

amount. Now the 5 JAKLI has moved out. It was asked in audit whether the amount has been booked/recovered by the CDA? If not what action had been taken/proposed to be taken to adjust the amount?

In reply it has been stated that budget expenditure report in r/o 5 JAKLI had already been forwarded to CPMF cell/RIS/IVS/14/Guwahati. Booked amount Rs. 56,42,672 has not been received by this Depot. Hence liaison with CPMF cell Guwahati is being carried out to obtain a copy of booked amount. The same would be awaited in audit.

Item:- II Over payment to the tune of Rs. 54,600/-

There are 42 Nos. of civilian employees in 367 Coy ASC (sup). They are being paid Rs. 100 per month on the account of fixed medical allowance. The Govt. of India has discontinued the allowance wef Jun 2015. However it was noticed from the pay bills of Aug. 2016 that FMA is still being paid to the civilian in 367 Coy ASC (sup). In view of audit, payment of FMA @ Rs. 100 per month is irregular. Hence payment of FMA was asked to be stopped immediately and overpayment made to them i-e $42 \times 100 \times 13 =$ Rs. 54,600 be recovered under intimation to audit.

In reply it was stated that this unit had not received any letter regarding discontinuation of FMA. Hence, the same was noted and was told that it would be ceased and the amount would be recovered from the individuals. Recovery and implementation would be watched in audit.

Item:- III Irregular payment of Special (Duty) Allowance (SDA).

Every Central Govt. civilian employees on posting to any station in the North-Eastern Region viz. Assam, Meghalaya, Manipur, Nagaland, Sikkim and Tripura irrespective of whether the Transfer (including initial appointment) is from outside the region or from another area of the region are entitled for special (Duty) allowance @ of 12 ½% of (Basic pay plus NPA). However, it is not admissible during the periods of leave/training beyond 15 days at a time and beyond 30 days in a year and during suspension / joining time.

However, during the audit of 367 Coy ASC (sup) it was observed that SDA is being paid to those employees who are on leave even beyond 15 days some of such cases by way of illustration is shown in the statement enclosed. Reasons for payment of SDA against the Govt. order was asked in audit and overpayment on account of SDA payment was asked to be worked out and recovered under intimation to audit.

Sl. No.	DO Part II No.	Name	Period of leave	Total days
1	367/AT/01/civ/15 dt. 10.2.15	6425753 civ/cook Budheswar Dihingia	5.1.15 to 1.2.15	28 days EL
2	367/AT/07/civ/15 dt. 16.9.15	6425753 civ/cook Budheswar Dihingia	25.8.15 to 14.9.15	21 days
3	367/MAZ/36/civ/14 dt. 5.11.14	6405469 Mazdoor aboni Dan	3.10.14 to 22.10.14	20 days
4	367/MAZ/24/civ/15 dt. 8.6.14	36704 Mazdoor Khagendas Borah	18.5.15 to 6.6.15	20 days EL
5	367/MAZ/26/civ/15dt. 24.6.15	6405471 Mazdoor Ramcharan Purbey	27.4.15 to 31.5.15	35days EL
6	367/MAZ/29/civ/15 dt. 13.7.15	16639 Mazdoor Mohamed Ismail	10.6.15 to 3.7.15	24days EL
7	367/MAZ/32/civ/15 dt. 6.8.15	36709 Mazdoor Milan Ram	29.6.15 to 23.7.15	25days EL
8	367/MAZ/39/civ/15 dt. 5.10.15	36718 Mazdoor Minud Boraik	15.9.15 to 3.10.15	19 days EL
9	367/MAZ/44/civ/15 dt. 20.11.15	36702 Mazdoor Raju Giri	19.10.15 to 17.11.15	30days EL
10	367/MAZ/46/civ/15 dt. 18.12.15	6405469 Mazdoor Aboni Das	6.11.15 to 5.12.15	30 days EL
11	367/MAZ/13/civ/16 dt. 30.3.16	36704 Mazdoor Khagendas Borah	9.3.16 to 25.3.16	17 days EL
12	367/MAZ/17/civ/16 dt. 13.4.16	16672 Mazdoor Babul Borah	7.3.16 to 23.3.16	17 days EL
13	367/MAZ/28/civ/16 dt. 2.6.16	36715 Tradesman Mate Dinanath Yadav	18.4.16 to 6.5.16	19 days EL
14	367/MAZ/34/civ/16 dt. 30.6.16	16643 Tradesman Mate Upendar Rai	13.5.16 to 1.6.16	20 days EL
15	-do-	-do-	2.6.16 to	18 days

			19.6.16	commuted leave
16	367/sup/11/civ/14 dt. 10.7.14	6403354 Washerman Sil Mohmed	9.6.14 to 30.6.14	22 days EL
17	367/sup/12/civ/14 dt. 16.8.14	6403348 Tinsmith Shyam Kr. Sharma	16.6.14 to 30.7.14	45 days EL
18	367/sup/12/civ/15 dt. 28.7.15	6403348 Tinsmith Shyam Kr. Sharma	1.6.15 to 30.6.15	30 days EL
19	367/sup/03/civ/16 dt. 22.1.16	6406432 K Leading Fireman Jadav Tamuli	21.12.15 to 19.1.16	30 days EL
20	367/sup/08/civ/16 dt. 2.4.16	6407437 LFM Pawan Kumar	8.2.16 to 31.3.16	53 days EL
21	367/sup/12/civ/16 dt. 5.5.16	6406432K LFM Jadav Tamuli	11.4.16 to 30.4.16	20 days EL
22	367/sup/14/civ/16 dt. 6.6.16	6403348 Tin Smith Shyam Kr. Sharma	25.4.16 to 24.5.16	30 days EL
23	367/sup/17/civ/16 dt. 10.8.16	6406432 K LFM Jadav Tamuli	13.7.16 to 6.8.16	25 days commuted leave

In reply it has been stated that SDA is being deducted through regular pay bill as and when the individual is on leave beyond 15 days. However, the deduction of SDA in respect of under mentioned employees has erroneously been left, which would be deducted:-

Sl. No.	Name	Rank	Period	Total days
a	Budheswar Dihingia	Cook	25.8.15 to 14.9.15	21 days
b	Aboni Dan	T/Mate	03.10.14 to 22.10.14	20 days
c	Khagendas Borah	T/Mate	18.5.15 to 6.6.15	20 days
d	Ramcharan Purbey	T/Mate	27.4.15 to 31.5.15	35 days
e	Binud Boraik	T/Mate	15.9.15 to 30.10.15	19 days
f	Jadav Tamuli	LFM	21.12.15 to 19.1.16	30 days

The recovery would be watched in audit.

Disclaimer:- The inspection report has been prepared on the basis of information furnished and made available by unit. The office of DADS EC Patna disclaims any responsibility for any misinformation and or non-information on the part of the auditee.

27/10/16
वरिष्ठ लेखा परीक्षा अधिकारी
रक्षा सेवाएँ पू. क., पटना-19
Sr. Audit officer
Defence Services, E. C. Patna-19