

	<p>Controller of Defence Accounts, Udyan Vihar, Narangi, Guwahati-781171 Fax: 0361-2640204, Phone: 0361-2640394, 2641142 e-mail:cda-guw@nic.in</p>	
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No. IA/I/13/Misc/Vol-XXIII

Dated: 30.12.2020.

TO

✓ All LAOs/ALAOs
(As per Standard List)

Subject: Utilization of Capital equipment/weapon/Platforms procured by SHQs -Reg.

Reference: HQrs CGDA letter No. AT-IAR/13376/Misc.Corres/Army Dated 04.11.2020 & this office letter of even no. dated 16.12.2020.

In continuation to this office letter of even no. dated 16.11.2020 Circulated vide No. 124 on the above subject, it is stated that a template has been framed in consultation with the Competent Authority for conducting the detail study so as to ensure uniformity in submission of the detail report from all the LAOs.

In this connection, it is requested to forward the template to all the units under the audit jurisdiction of each LAOs and ask to submit the same in the prescribed format duly filled in the columns separately for Capital & Revenue procurements. Further, each LAO should in return forward the Reports of each Units duly checked & verified from ledgers/registers etc held with the Unit, to this office on or before 15th Jan 2021 via CDA Guwahati nic mail.


In case, any Unit hesitate to share the information or exhibit unwilling to fill the template then Rule 39-41 of GFR 2017 –“ Demand of information by Audit or Accounts Officer” & Rule 36 of FR Part-I Vol-I should be invoked.

Encl. 1(one) as stated.


(Sandeep Kr. Yadav, IDAS)
Dy.CDA

Copy to:
The Officer-in-Charge
IT & SW
CDA Guwahati

:With request to upload in CDA Guwahati website.


(Sandeep Kr. Yadav, IDAS)
Dy.CDA

TEMPLATE

PERFORMANCE AUDIT OF GOODS (RULE 143 GFR 2017) APPENDIX "A" (REVENUE)

ITEM CODE/FOLIO NO/PVMS NO/NIV NO/P&M/EQPT/WEAPON/PLATFORM/CAT PART ,SM ETC. NO .OR EQUIVALENT	DESCRIPTION	A/CTING UNIT	STK QTY AS ON DATE			av monthly consumption(24 M) ✓	LATEST ISSUE/EXPENSE			AUTHORISED STK LIMIT (Max)	CURRENT STATUS (AS ON 30-10-2020)					UNIT PRICE INCLUDING TAXES
			3/31/2018	3/31/2019	3/31/2020		VR NO	DATE	QTY		SERVICEABLE	SERVICEABLE SURPLUS	REPAIRABLE	BER	OBSELETE	
ABC123NMPM	CHARGING SET	NO	100	100	90		ABC	10	50		40	10	10	0	100,000
NMZ15233AGDF	BOOT RI	NO	10000	9000	9000		MNMS	100	2000		9000				600
	TIPPER		10	11	8					6	3		3	2		700,000

PERFORMANCE AUDIT OF CAPITAL ASSETS(>UNIT VALUE 2 LAKH AND LIFE 2 YEARS) APPENDIX "B" (CAPITAL)

P&M/EQPT/WEAPON/PLATFORM/CAT PART ,SM ETC..NO	DESCRIPTION	RECIPT VR NO	RECIPT VR DATE	DATE OF COMMISSIONING	ORIGINAL VALUE	DEFINED LIFE IN KM/HRS ETC.. ✓	% OF DEFINED LIFE UTILISED ✓	DEPRICATED VALUE	CURRENT STATUS	%UTILISATION			REMARKS
										FY 18-19	FY 19-20	FY 20-21	

NOTES:-

- CURRENT STATUS: FUNTIONING , IDLE. IN CASE OF IDLE DATE SINCE IDLE. RESONS FOR IDLE TO BE GIVEN IN REMARKS COLUMN
- CAPITAL ASSET:- IF UNIT HAS FOR EXAMPLE FOUR VEHICLE THEN FOR EVERY VEHICLE THERE SHOULD BE ONE ROW
- NON MOVING ITEM WHOSE DRAWL IN LAST 3 YEAR IS LESS THAN 20 % OF YEARLY STK VOLUME, IF RECIPT VOUCHER (CP/LP) IS POSTED THEN QUESTIONABLE.
- FOR ANY SCALED ITEM IF NO RECIPT VOUCHER IN LAST 3 YEARS AND STK IS ALSO NIL THEN SUCH ITEMS SHOULD BE RECOMMENDED FOR DESCALING.
- IF FOR ANY INVENTORY CONSUMPTION IS LESS THAN 20 % OF STOCK VALUE IN LAST 3 YEARS THEN SUCH ITEMS SHOULD BE HIGHLIGHTED
- FOR ANY ASSET IF UTILISATION IS LESS THAN 50% IN LAST 3 FY THEN QUESTIONABLE
- ALL CAPITAL ASSET WHOSE PREMATURE DOWNGRADATION HAPPENED IN LAST 5 YEAR THEN QUESTIONABLE
- ALL GOODS WHICH ARE DECLARED SERVICEABLE SURLUS FOR DISPOSAL IN LAST 5 YEARS SHOULD BE COMPILED.
- INVENTORY WHOSE SHELF LIFE EXPIRED AND NOT ISSUED OR USED SHOULD BE BE HIGHLIGHTED
- GOODS PROCURED VIA ACG, TTIEG, ALG, ATG,ETG, SAG, AMENITY GRANT ARE NOT BE STUDIED UNDER SUCH STUDY.
- THERE MAY BE FEW CAPITAL GOODS WHICH CAN BE PUT IN BOTH APPENDIX "A" & "B"
- ITEMS OF APPENDIX "B" WILL BE THOSE ITEMS WHICH ARE SUSEQUENTLY MAINTAINED AND NOT FOR SALE
- PET/WET ETC MAY ALSO BE REFFRED FOR GETTING AUTHORISED HOLDING/SCALE/STOCKING LIMIT ETC OF GOODS
- ALL SPARES ASSEMBALIES, SUB ASSEMBALIES ETC OF MAIN EQPT WILL NOT BE IN APPNEDIX "B"
- average monthly consumption of last 24 month should be taken in to account
- DEFINED LIFE SHOULD BE CROSS VARIFIED FROM ORIGINAL DOCUMENTS FOR EACH CAPITAL ASSET I.E. KM, HRS, YEARS, NO OF CYCLES ETC....