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

Dated: 28/01/2020

IMPORTANT CIRCULAR No.16

To

All the LAOs  
(As per standard list)

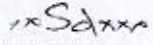
Subject:- Circular on Local Test Audit Report.

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

DADS, EC, Patna Local Test Audit Report bearing LTAR No. 2176/LTCOR/F-49/2019-20 dated 24/12/2019 Part-II (B) Item No. II regarding Non Deposition of Rebate charges in public fund

In the light of the above reference LTARs, 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.

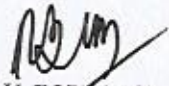
Enclosure: As above

  
(N.K.BISWAS)  
Deputy controller

Copy to:

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

Enclosure: As above

  
(N.K.BISWAS)  
Deputy controller

**Item-II: Non Deposition of Rebate charges in public fund**

During the audit of 151 Base Hospital it is noticed that there are 6 No of shops and 2 No of ATM namely HDFC and SBI. As per Dte Gen LW&E/Land (Policy & ANC) QM Br dt 28 Sep 2017 states that the license fees for banks and ATMs would be charged at commercial rates. It further states that entire amount will be deposited into Consolidated fund of India.

However, it was noticed that HDFC bank ATM running since May 2008 and SBI ATM Since May 2016 and a rebate charges at Rs 7500/- per month and Rs 10000/- per month respectively was being levied as rent but till date no amount was deposited into Consolidated fund of India. Similarly, no rebate charges from shops were being deposited into the consolidated fund of India. License fees received from the ATMs and shops be deposited into the Consolidated fund of India under intimation to audit

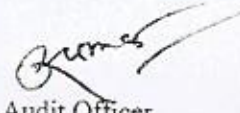
In reply it was stated that 50% of the rebate amount will be deposited in Government Account through MRO in future which would be awaited in Audit.

In this connection the following additional information on may please be furnished to audit:-

- (1) Occupation/vacation return in respect of shops etc submitted to MES organisation.
- (2) Details of rent/rebate charges collected for the last 03 years.
- (3) Details of rent/rebate charges deposited by the unit alongwith a copy of MRO.
- (4) It was noticed from the details of L F Bill floated by ~~BOO~~ AAO BSO Ghy that provisional rent of only Rs. 1850/- p.m was claimed by for the period. 01.03.2019 to 30.04.2019 in respect of SBI ATM. However as per MoD dated 13 May 2016 Rs. 10,000 p.m. was to be paid by SBI ATM.

Reason for the above discrepancy may please be intimated.

**Disclaimer:** The inspection Report has been prepared on the basis of information furnished and made available by the 151 Base Hospital . The office of the DADS, EC, Patna /DGA, DS, New Delhi disowns any responsibility on any mis-information and/or non-information on the part of the auditee.

  
Audit Officer  
Defence Services