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CIRCULAR NO. - 35

TO

✓ All LAOs/ALAOs/AO GEs

Subject: - Audit of Loss Statement - Regarding.

It has been observed in the recent past that the all types of Loss Statements irrespective of level of CFA, are being forwarded to M.O. CDA Guwahati for rendering final audit report.

In view of the above, kind attention is drawn towards NOTE under Para 683 (ii) of Office Manual Part-II Vol.I (Revised Edition 2001) which clearly instructs that "All loss statements falling beyond the financial power of the authorities under below will be pre-scrutinised by the controllers' Main Office.

NOTE 1. (a) The LAOs/RAOs would pre-scrutinise loss statements and render final audit reports to competent financial authorities (including department authorities at command Hqrs. And below) in respect of all losses upto the financial power of Bde/Sub-Area Commander specified for the unit/formations concerned to which the loss pertains.

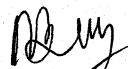
(b) In cases where powers are not exercised by Bde/Sub-Area Commander for the particular type of loss (viz. due to/or not due to theft, fraud or neglect the LAOs/RAOs would similarly deal with all loss statements upto the financial powers of the departmental authorities at Command level including Director NCC(States) and below.

(c) Pre-scrutiny of loss statement for amount not exceeding Rs.2,000/- whether due to or not due to theft, fraud or neglect is however, nor necessary.

NOTE 2.-Loss statement requiring sanction of the Government of India or authorities at Armed Forces Headquarters will be received by the Controller through the LAO concerned.

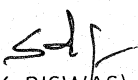
NOTE 3.-Loss statements of M.E.S. stores including buildings and furniture will be received through the G.E. concerned duly priced by his AAOGE.

It is requested, above mentioned instruction may be kept into consideration while dealing with loss statement.


(N.K. BISWAS)
Dy. Controller

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(N.K. BISWAS)
Dy. Controller