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दीनांक/ Date: 23.08.2022.

To
All LAOs
RAOs(Secunderabad/Visakhapatnam)
All AOs GE

विषय/Sub: Audit of Store Accounts of Sub-divisional Offices-reg.

In this regard it is stated that local audit of store accounts of sub-divisions is the responsibility of LAOs, RAOs and AOs GE.

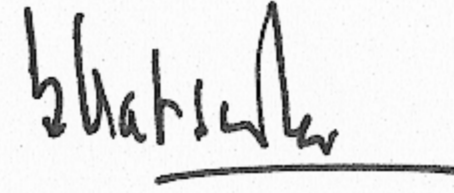
It is observed that audit of Sub Divisions are in arrears. On scrutiny of LACRs(objection statement) it is noticed that audit is casual and competent authority has expressed serious concern over it. In this regard the following points are submitted for strict compliance.

- i) Local audit of store accounts of sub-divisions are the responsibility of LAOs, RAOs/AOS GE and to check all the numerical and quantitative store ledgers and accounts maintained by the Sub-divisions;
- ii) It is the sole responsibility of AOs GE to check all the ledgers viz., Material Register, Divisional Stock Register, Stores-in-hand ledger, Fan an Meter Register Annual returns of MES installations, Furniture Register, Log Books, POL Accounts etc.,
- iii) Verification of castings and closing & opening balances of store accounts;
- iv) Credits in respect of stores received from all sources and Issue vouchers in respect of all stores issued during the period
- v) Checking of Indents and Receipts Vouchers;
- vi) The postings of receipts in the stock registers and stock indents & issued vouchers
- vii) As regards Stock limits-
 - a) Quantities should not exceed 4 months requirements of stores necessary for minor works and maintenance.

- b) Stock held is authorized and is within the maximum limits prescribed by the CWE.
- c) A test check may be carried out on important and expensive items.
- d) It will be ensured that SDOs generally keep balances as low as possible compatible with requirements and facilities and time taken for recoupment. Any tendency to keep excessive balance will be commented upon and the same may be reported to M.O. for further necessary action.
- e) Fresh purchases of stores should be checked with the existing balances and the prescribed maximum quantities to be held, so as to ensure that purchases are not made indiscriminately.
- f) Where purchases are made and not issued for a considerable time should be specifically investigated and commented upon under intimation to M.O
- g) Large accumulation of stores, especially in the case of stores liable to deterioration, should be pointed out and it should be seen that adequate action is being taken for the disposal of surplus stores. Action taken for the disposal of any unserviceable and obsolete stores should be looked into and any discrepancy noticed thereon may be commented upon.

Para wise report ~~of~~ the above points may be furnished along with LACR for better appreciation. It is also advised, if any serious irregularity is noticed, the same may be addressed to the executives for corrective action and if no satisfactory reply is received from them the same may be brought to the notice of M.O to apprise competent authority and to address the issues to Command Heads through MFAI/IAR to bring the issues to the logical conclusion.

Please accord **TOP PRIORITY.**



सहायक नियंत्रक(आं.ले.प)/Assistant Controller (I.A)