



कार्यालय रक्षा लेखा प्रधान नियंत्रक (सेना), करियाप्पा मार्ग लखनऊ छावनी-226002
Office of the Principal Controller of Defence Accounts (Army)
Cariappa Road, Lucknow Cantt. -226002
कार्यालय दूरभाष सं.0522-2451547 Office Phone NO. 0522-2451547



Important Circular

No. IA/II/1263/Misc/Loss Statement
Date: 20 /03/2024

To

All Sub Offices/Sub section
Under PCDA(Army)
Lucknow.

Sub: Forwarding of Loss Statement for rendition of Final Audit Report

During scrutiny of loss statement it has been observed that the cases of Loss Statement for rendition of Final Audit Report has been forwarded to Main Office in very casual manner which results in unnecessary return of loss statement and increase avoidable correspondence, has been viewed seriously by the higher authorities. Therefore it is advised that before forwarding the Loss Statement cases following points must be insured and submitted with the checklist as under-

Sl No.	Check Points	Remarks
1	Whether the Statement of case has been prepared in accordance with Para 2 of AO 315/73.	
2	Whether the remedial measures taken to prevent recurrence of similar losses in future have been brought out.	
3	Whether the delay report showing the progressing stages of the loss statement from the date of occurrence to the date of submission to this office has been enclosed/updated.	

4	Whether the Court of Inquiry proceeding including the Original has been enclosed to the loss statement.	
5	If the COI has not been held, the reasons for not holding/delay in holding the court of inquiry must be clarified with supporting documents with reference to AO 51/8.	
6	Whether it has been indicated that the gross loss of Rs.....in the case is viewed as due to/not due to theft/fraud/neglect as the case may be.	
7	Whether it has been mentioned in preliminary audit report that in terms ofsanction ofwould be required to regularize the loss.	
8	Whether the loss statement has been routed through staff channels and remarks/recommendations of all intermediary commanders up to the level ofhas been obtained and enclosed to the loss statements along with the original.	
9	Whether the loss statement has been priced in terms of AO 37/76.	
10	Whether the Loss Statement has been en faced indicating whether the loss is due to or not due to theft, fraud or neglect.	
11	Whether the SOC and loss statement has been submitted duly priced checked by LAO /AO(GE).	
12	Whether the documents has been arranged in separate folders duly marked 'Original', 'duplicate', and 'triplicate' etc. All original documents are to be placed in the original folder and attested copies are to be placed in other folders.	
13	Whether Technical Inspection Report, Accident Report and the Statement showing the cost of damage and assessed cost of repairs in respect of the MT vehicles involved in the accident duly signed by the Competent Technical authorities has been enclosed in original.	
14	Whether a copy of the Part II order publishing the	

	disciplinary action has been enclosed.	
15	Whether any damage to civil property or loss of civilian life has been occurred due to the accident, if yes the same has been indicated or not.	
16	If any suit has been filed to recover the cost of damage from the owner of the civil truck in terms of SAO 12/s/65 must be indicated and present position of the same may be intimated.	
17	The TE No. and month in which the TR was adjusted may be ascertained and intimated.	
18	Whether there is any damage to fuel tank of the vehicle involved in the accident, if yes whether the cost of fuel has been incorporated in the loss statement.	
19	Whether the original book value of the vehicle has been indicated in the loss statement.	
20	Whether attested copies of correspondence relating to the loss exchanged between the consignor/consignee/Railways has been enclosed for proper appreciation of the case.	
21	It may be stated whether a railway claim was preferred in terms of AO 378/73. If so it may be confirmed whether the railway claim has been adjusted and details of the same has been enclosed, inter alia citing reference to this office communicating if any.	
22	Whether compliance of Note(iii) under Para 105 of RAOs has been done. [In terms of note (iii) under Para 105 of RAOs since the seals of the wagon were intact the deficiencies in stores detected on termination of transit can be attributable only due to neglect on the part of the consignor or consignee. As such the loss is to be categorized as Loss due to neglect].	
23	Whether all the buildings in a station affected by storm/earthquakes/natural calamities etc. have been	

	consolidated for preparation of the loss statement. If yes whether a statement from the GE has been obtained stating that all the buildings affected by storm/earthquakes/natural calamities etc have been surveyed and included in the loss statement.	
24	Whether report from the meteorological center indicating the weather details have been enclosed in original.	
25	Whether the statement showing the cost of damages and assessed cost of repairs and also cost of retrieved material has been enclosed duly signed by the GE and verified by AOGE.	
26	Whether the cost of retrieved materials has been deducted from the gross loss to arrive at net amount of loss requiring regularization as per Para 597 RMES and the loss statement has been priced accordingly.	
27	If no material could be retrieved, whether a certificate to this effect has been obtained from the GE and enclosed with the Loss Statement.	
28	Whether Police investigation report, in case civil police was involved in the investigation of loss is enclosed.	
29	The Loss Statement is treated as due to theft/fraud/gross neglect for the following reason:- (i) (ii)	
30	Any Other remarks of the LAO/ALAO/RAO	

The items included in above table are only a selective list/illustrative list. This may be modified/amended/added/deleted according to needs of the situation.

(II) DOCUMENTS TO BE ENCLOSED IN SUPPORT OF THE LOSS STATEMENT:-

In addition to above the following documents should be enclosed in support of the Loss Statement:-

1. Delay report in triplicate date wise up to the date of submission to Audit, indicating the various stages through which the loss statement has progressed.

2. Statement of Case prepared in a narrative form bringing out full facts of the case must conform to AO 315/73 as amended by AO 416/74.
3. Copies of court of inquiry proceedings (or order of the CFA dispensing with the court of inquiry as the case may be) including the originals.
4. Recommendations of all intermediary authorities up to the level of the penultimate CFA must be obtained and enclosed. The recommendations should clearly bring out the categorization of loss as due to or not due to theft, fraud or neglect and also the CFA who would write off the loss.
5. Copy of the follow up instructions/orders on corrective /remedial measures taken must be attached.
6. Police investigation report in case civil police was involved in the investigation of loss.
7. In case the loss is due to rejection of railway claim, a summary of action taken to get the claim accepted by the Railway and also the details of RR and the date on which the railway claim was preferred. In case the claim has been rejected being " Time Barred" responsibility for the delay must be fixed by a staff court of inquiry. Copies of related correspondence must be attached with the loss statement and suitably incorporated in the Statement of Case.
8. Loss statements for irrecoverable amount of rent and allied charges from private parties must indicate as to how the amount against security deposit lodged by them has been adjusted . This aspect shall invariably be incorporated in the Statement of Case.
9. Details of penal recoveries wherever involved and recoveries completed should be enclosed and suitably incorporated in the Statement of Case.
10. In respect of damages/losses due to natural calamities such as storm, earthquake etc. a certificate to the effect that all losses in respect of all the buildings etc, in the station on account of the same cause have been included in the loss statement and no other statement has been prepared should be endorsed by the GE on all the copies of the Loss Statement. The loss statement should also be accompanied by the Meteorological report from the nearest meteorological office.
11. In case of transit loss, copies of correspondence exchanged between the consignor and the consignee and also the carrying agency are to be enclosed to have proper appreciation of the case in audit.

12. In case of ASC articles condemned in Supply Depots, as unit for issue to troops or animals, on account of deterioration, destruction certificate from the concerned authority is to be attached as per Para 129 (h) of ASC Regulations.

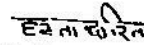
Note: (i) Item No. 1 to 11 and item 27 to 28 are common points which may be applicable for all types of loss statements.

(ii) Item No. 12 to 18 are peculiar to MT accidents.

(iii) Item No. 19 to 21 are peculiar to Transit Losses.

(iv) Item No. 22 to 26 are peculiar to damages/Losses on account of Natural Calamities like storm, earthquake etc.


This issues with the approval of Jt.CDA.


(O.S. YADAV)
Sr.Accounts Officer (IA)

Copy to -

✓ OA Cell-

For upload on website


(O.S. YADAV)
Sr.Accounts Officer (IA)