

PREFACE

A performance audit of the supply chain management of rations in the Indian Army was taken up with the objective of assessing the system of provisioning to ensure that the estimation of requirements was realistic and that the procurement was carried out according to the prescribed procedures and best practices. The audit also sought that the distribution system was strong enough to validate that the consuming unit was supplied required variety of quality ration as per the authorised quantity in a timely manner.

This report seeks improvement by highlighting the weaknesses in the system and goes on to recommend remedial measures which on implementation will lead to efficient management of the supply chain.

The Report has been prepared for submission to the President under Article 151 of the Constitution and is based on the findings of the test check of transactions of the Army Service Corps pertaining to the period from 2005-06 to 2007-08 and covered the three operationally active Commands viz Northern Command, Western Command and Eastern Commands apart from the Army HQ.