



रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी-781171  
Controller of Defence Accounts, Udyan Vihar, Narangi, Guwahati-781171  
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No: IA/I/13/MISC/Vol-XXII

Date: 2<sup>nd</sup> May, 2018

To

All LAOs  
All AOs GE  
Officer-in-Charge E Section (Local)

Subject: Revision / updation of MES Local Audit Manual.


Reference: CDA (Army) Meerut letter No. IA/I/8091/ updation of MES LAM dated 07/02/2018.

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Please find enclosed herewith CDA Guwahati (Army) Meerut letter cited under reference which is self explanatory.

It is requested to offer your comments / suggestion and practice being in your office (with specific authority) against Para (i) to (v) of CDA(Army) Meerut letter cited under reference.


An early action is requested.

  
(S. K. DAS)  
Joint Controller

Copy to :

  
The Officer-in-Charge  
EDP Section (Local)

} For information with a request to upload the same in CDA  
Guwahati Guwahati website.

  
(MOLOY GHOSH)  
Sr. Accounts. Officer (IA)



कार्यालय रक्षा लेखा नियंत्रक मेरठ छावनी 250001  
office of the CDA (Army) Meerut Cantt-250001  
फोन.0121-2646632, फ़ैक्स नं.0121-2646216, 0121-2646254



No. IA/I/8091/Updation of MES LAM

Dated:07/02/2018

TO

All Regional PCDA/CDA

Sub:- Revision/Updation of MES Local Audit Manual.

Ref:- Para 49(f), 107(iv) & 118(iii) of MES LAM 1953 Edn.

In terms of Para 500 and its succeeding paragraphs of OM Part I 2014 edn , different PCsDA/CsDA have been responsible for maintenance/revision of various Codes and Manuals. Updation of MES Local Audit Manual has been assigned to this office by HQrs office.

MES Local Audit Manual is being revised /updated by this office with reference to the rule position, regulation & amendments as per latest orders/provisions.

It is requested to offer your comments/suggestion and practice being followed in your office in respect of the paras as mentioned below & propose what can be included/amended (with specific authority) to enable this office to make it final.


- i) Para 49(f) & 107(iv):- "that the expenditure on local printing and local purchase of stationery articles is not paid from the cash assignment/imprest but such bills including those for supplies and services procured through Department of Printing and Stationery are submitted to the "E" Section of the Regional PCDA/CDA in whose audit area the MES formation is located."
- ii) Para 118 (iii):-"that bulk allotments for petty and periodical repairs made to S.D.Os. as entered in the Register of Appropriations agree with the amounts noted in the Register of Requisitions maintained by the Unit Accountant"
- iii) Para 177 (xi) (b):- Licence fee in respect of each Regimental Shop from the contractor/petty contractor and Units and formation, if the regimental shops are run under their own arrangements, has been recovered at rates fixed by the concerned Station Commander from time to time. (If

rates are available in your office, kindly arrange and forward to this office with specific authority.)

- iv) Further, It is also requested that Correction Slips 48/85 and 50/93 may please be provided if available in your office.
- v) A write up on detailed provisions pertaining to GeM & e-tendering may also be provided so as to incorporate the same in the revised edition of MES LAM.

An early action is requested.

This issues with the approval of CDA.

  
(K.K Ahuja), IDAS  
Dy. CDA