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NO.IA/II/020/Circular/Vol-III

Dated: 06 .08.2020.

CIRCULAR NO.89

TO

All LAOs/ALAOs/AO GEs

Subject: - LAP(PTP)/LACR(ATP)/IRCR : Timely Submission.

It has been noted from our past experience that most of the LAOs/ALAOs/AO GEs are not submitting LAP (PTP)/LACR (ATP)/IRCR (ATP for LAO) regularly with in stipulated period.

2. In this connection, it is pertinent to mention here that in terms of Para 37 of ALAM Part-I (2013, Revised Edition), the LAP should be submitted to the CDA for approval by the 20th of the fifth month of the preceding Half Year. Hence, all regular LAPs other than supplementary LAP should reach in this Office by 20th FEB & 20th AUG each year.

Similarly, LACR/IRCR should have been submitted by 10th of the month following to which the audit has been performed. It is a monthly Audit report. Hence, LACR/IRCR should have been reached this office by 10th of each month. This time-frame is not adhered to by most of the Sub-Offices.

3. Non-adherence of time limit for submission of LAP/LACR/IRCR has been viewed seriously by the Competent Authority.


4. It is, therefore, advised that in future while submitting LAP/LACR/IRCR to this office for approval the time fixed vide Para 37 ALAM Part-I may be strictly adhere to.

5. It may be stated that submission of LAP/LACR/IRCR is in the interest of AOs GE/LAOs/ALAOs and their staff. Timely submission of LAP facilitate this office to approve the same in time and audit can be under taken as per approved LAP from the beginning of the Half Year to which the same pertains and likeliness of arrears of audit can be avoided. Similarly timely submission of LACR/IRCR also facilitate this office to approve in time and allows AOs GE/LAOs/ALAOs and their staff to prepare their TA/DA claims in time and likeliness to prepare their TA/DA claims becoming time barred can be ruled out. Delayed submission of LACR/IRCR results in delayed approval by this office and delay in submission of TA/DA claims by AOs GE/LAOs/ALAOs and their Staff and eventually the TA/DA claims become time barred due to limitation of claim. In this connection, it may be noted that for delay in submission of LACR/IRCR and subsequent delay in approval LACR/IRCR if a TA/DA claim is declared time barred neither IA section will not be responsible nor any request for condonation of time barred aspect will be entertained by this office.

6. Further during scrutiny of LAP/LACR/IRCR following discrepancies are noticed which may be reconciled and rectified while submitting LAP/LACR/IRCR.

- a. It is observed that LAP/LACR/IRCR submitted by most of the AOs GE/LAOs/ALAOs and their staff are not in prescribed format and all the columns of the LAP/LACR/IRCR are not properly filled in.
- b. Audit of units/formations are being undertaken without LAP being got approved by this office.
- c. Audit of Unit/Formations carried out not in conformity/in chronology to the approved LAP.
- d. Audit of Unit/Formations supposed to be completed by a half year are being carried over to the next half without obtaining approval of Main Office.
- e. LACR/IRCR are not supported with objection Statement(s).

This issues with the approval of CDA


(N.K. Biswas, IDAS)
GO (IA)

Copy to:
The O.IC
EDP (Local)

: With request to upload the same in CDA Guwahati website.


(Moloy Ghosh)
Sr.AO (IA)