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

Dated: 18.11.2022.

**CIRCULAR No. 115**

TO

All LAOs/ALAOs/AO GEs

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

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**It has been noticed that most of the LAOs/ALAOs/AO GEs are not submitting LAP (PTP)/LACR (ATP)/IRCR (ATP for LAO) regularly & with in stipulated time frame.**

2. In this connection attention is invited to Para 37 of ALAM Part-I (2013, Revised Edition), which clearly stipulates that the LAP should be submitted to the CDA for approval by the 20<sup>th</sup> of the fifth month of the preceding Half Year. Hence it is reiterated that all regular LAPs other than supplementary LAP should reach in this Office by 20<sup>th</sup> FEB & 20<sup>th</sup> AUG each year.

As a monthly Audit report, LACR/IRCR should also reach this office by 10<sup>th</sup> of the month following the month to which the same pertains. This time-frame is also not adhered to by most of the Sub-Offices.

4. It is, therefore, advised that time fixed vide Para 37 ALAM Part-I may be strictly adhered to.

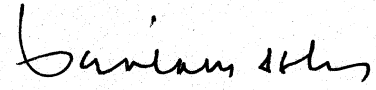
5. Further, during scrutiny of LAP/LACR/IRCR following discrepancies are noticed which may be reconciled and rectified while submitting LAP/LACR/IRCR.

- a. It is observed that LAP/LACR/IRCR submitted by most of the AOs GE/LAOs/ALAOs 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 prior approval of LAP by this office.**
- c. Audit of Unit/Formations carried out are not in conformity/in chronology to the approved LAP.
- d. Audit of all 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. LACRs/IRCRs are not supported with copy of objection Statement(s).

*Contd...n/2*

6. Accounts audited half yearly but not audited within six months following the close of half year will be regarded as in arrears. In such cases the pending audit of all unit/formations should be carried over to next LAP for prior approval of Main Office.

**The above lapses have been viewed seriously by the Competent Authority. Hence, it is requested to strictly comply the above points.**

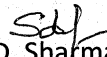


(G. Doley, IDAS)

GO (IA)

Copy to:  
The OIC  
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: With a request to upload the same On CDA Guwahati website.



(D. Sharma)  
AO (IA)