

31/8

REGISTERED

 <p>सत्यमेव जयते</p>	<p>रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी-781171 Controller of Defence Accounts, Udayan Vihar, Narangi, Guwahati-781171 Fax: 0361-2640204, Phone: 0361-2640394, 2641142 e-mail: cda-guw@nic.in</p>	
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Registered

No: IA/I/020/Circular/Vol-V

Office of the CDA Guwahati

Udayan Vihar, Narangi

Guwahati-781171

Date: 30/08/2016

To

All LAOs/ ALAOs/ AO GEs

Sub: Standard format for raising observations/objections by LAOs/RAOs.

Ref: This office letter no: IA/I/020/Circular/Vol-V dated 22/08/2016.

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In continuation of the letter cited under reference a clear & completely legible copy of the draft formats as depicted by HQrs Office is enclosed herewith for your further necessary action.

GO (IA) has seen.

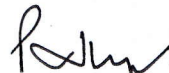
- sd -

Sr. AO (IA)

✓ Copy to:

The Officer-in-Charge  
EDP Cell (Local)

: For uploading in CDA Guwahati website please.

  
Sr. AO (IA)



Government of India  
Ministry of Defence



Office of the LAO/RAO.....  
under  
PCDA/CDA .....

**Part-I - Primary Objection Statement (POS)**

File no.

Dated:

1. Name of the unit or formation .....
2. Period of audit .....
3. Certified that accounts which are required to be audited have been audited to the extent and in accordance with the instructions laid down in Army Local Audit Manual and other orders issued from time to time. Following is the summary of objections(s) raised.

Sl. No.	Section/Group of the unit	Code for Nature of Irregularity	Subject	Annexure
				*

Enclosures: ..... no. of pages

\*Note: The LAO will ensure that for each objection there is one annexure giving the details of the case.

Signature of Auditing Officer  
Name in Capital letters



Government of India  
Ministry of Defence  
Office of the LAO/RAO.....  
under



PCDA/CDA .....

Part-I - Annexure.....

File no.

Dated:

**Signature of Auditing Officer**  
**Name in Capital letters**  
**Designation**  
**(Stamp)**



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Ministry of Defence



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under  
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**Part-II-Cash Inspection Report**

1. Period of Inspection:-
2. Inspection held on:-
3. Name of the Unit:-
4. Name of the Officer I/C:-
5. Period of Last Inspection:-
6. Detailed Audit period:-
7. Status of Casting Checked:-
8. Accounts Inspected:

Name of Account	Status of Accounts	Cash in hand	Cash at bank
Public Fund Cash Book			
Imprest Accounts Cash Book			

9. Other documents inspected:

Name of the document	Status
Cheque Books	
Bank Statement	
Receipt Book	

10. Observations:-

Local Audit Officer  
Name in Capital letters  
(Stamp)



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Codes for nature of Irregularity	Code
Violation of DPM/Govt. procedures/rules/provisions/codes/manuals	1
Cash loss/stores loss/infructuous expenditure to the state	2
Loss of documents/files/other documents etc	3
Recovery/saving at the instance of audit	4
Non-recovery/under recovery/non-revision of dues/revenue/rent & allied charges	5
Blockage of Government funds/Misuse of Public money	6
Erroneous payment of allowances	7
Overpayment/underpayment/Wrong debit of pension.	8
Overpayment/underpayment/Irregular payment of Pay & allowances	9
Overpayment/underpayment of bills	10
Un-authorized/irregular expenditure	11
Excess/infructuous expenditure	12
Procedural irregularity/lapse	13
Non-utilisation/non installation of P&M resulting in loss to the State	14
Defective Planning, procurement leading to loss	15
Non-publication/belated publication/fraudulent publication/incorrect publication of DO Part-II orders/orders etc.	16
Fraudulent TA/DA/LTC/TD claims submitted by individuals	17
Short closure of R&D project/work project/other project	18
Non-maintenance, non-production of documents/ledgers	19
Store accounting irregularities	20
Un-authorized/Irregular procurement of stores/equipment	21
Outstanding advances lying with Defence PSUs awaiting liquidation	22
Faulty/irregular conclusion of contract for works	23
Irregular/defective AON/Admn approval/Technical sanction issued for works	24
Irregular utilization of Project contingency	25
Un-authorized construction of building etc.	26
Identification of slow moving and non-moving items of stores in Depots/Stores holding formations	27
Deterioration in condition of stores due to unduly long, inadequate storage	28
Defective planning and implementation of projects involving significant investment highlighting in particular major deviations from original time and cost targets.	29