



रक्षा लेखा नियंत्रक  
उदयन विहार , नारंगी, गुवाहटी 781171  
Controller of Defence Accounts  
Udyan Vihar, Narangi, Guwahati-  
781171



No-A/I/2022/Circular/Vol-VIII

Dt-07.06.2023

CIRCULAR NO -75

TO  
All LAOs/ALAOs/AO GEs

Subject: - Instruction regarding submission LACR/IRCR

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It has been noticed that most of the LAOs/ALAOs/AO GEs are not submitting LACR/IRCR regularly & with in stipulated time frame.

In this connection attention is invited to Para 42 of ALAM Part-I (2013, Revised Edition). It is also directed to submit the LACR/IRCR in triplicate by 15<sup>th</sup> of the following month positively. It is a monthly Audit report. Hence, LACR/IRCR should have been reached this office by 10<sup>th</sup> each month. Non-adherence of time limit has been viewed seriously by the Competent Authority.

Further, during scrutiny of LACR/IRCR following discrepancies/shortcomings have been noticed which may be noted for compliance by all concern while submitting LAP/LACR/IRCR.

(a) It is observed that LACR/IRCR submitted by most of the LAOs/ AOs GE /ALAOs are not in prescribed format and all the columns of the LACR/IRCR are not properly filled in.

Approved Format is enclosed herewith for ready reference.

(b) Audit of units/formations is being undertaken without prior approval of LAP by this office

(c) Audit of Unit/Formations carried out is not in conformity/in chronology to the approved LAP/ATP.

(d) LACRs/IRCRs are not supported with copy of objection Statements.

Henceforth, Reports should be submitted duly complied with the above instructions .

This issues with the approval of CDA.

Encl-As stated

  
(R Saikia, IDAS)  
Group Officer (IA)

Copy to  
The Officer In Charge }  
EDP (Local)

with request to upload the same in CDA Guwahati website

  
(L Neihial)  
Sr Accounts Officer (IA)

**LOCAL AUDIT COMPLETION REPORT FOR THE MONTH OF ..... in R/O LAO**

SI No	Name of the Unit/Formation	Period of Accounts		Date of visit as per ATP		Total No. of Mandays			Cumulative utilization	Date of commencement of audit	Date of completion of audit	Date of issue of Objection statement	General State of accounts	No of POL issued	No of POLs converted in to Audit Objections after completion of Audit	Remarks	
		Last Audited	Now Audited	Audit	Test Check	Authorized	Approved by M.O.	Utilize during the month									
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	

Note:-(1) List of POL/PS raised in the month of \_\_\_\_\_ is enclosed in Annexure A.  
 (2) List of POL/PS raised during Test Check in the month of \_\_\_\_\_ is enclosed in Annexure B.

**Sr. Accounts Officer**

LOCAL AUDIT COMPLETION REPORT FOR THE MONTH OF.....

DATE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
No of Auditors						SA	SU						SA	SU						SA	SU											
Man days available						TU	ND						TU	ND						TU	ND											
Man Days utilized						RD	AY						RD	AY						RD	AY											
						AY							AY							AY												

**Note:-** Above calendar may suitably be amended w.r.t. the present month.

Details of AAO/SA/AUD							Leave Details					
Sl No	Name	Designation	A/c No.	Man days available	Man Days utilized	Audit Unit	Sl No	Name, Designation & Account No.	Nature of Leave	Period		No of Days
										From	To	

Sr. Accounts Officer

Calculation of Mandays		
1	Total No. of Mandays available during the month	
2	Less No. mandays lost due to absence on Leave and attachment, TD (excluding CL)	
3	<b>Net Mandays available</b>	
4	<b>Utilization of Mandays</b>	
4a	For Audit	
4b	For Office Work	
4c	For Transit	
4d	Mandays Surplus / deficient	

Sr. Accounts Officer

DETAILS OF POL/PS RAISED DURING AUDIT IN THE MONTH OF .....

Sl. No.	POL No.	Brief Particulars of POL	PERTAIN TO	Financial Value
01				
02				
03				
04				
05				
06				
07				
08				
09				
10				

Sr. Accounts Officer

DETAILS OF POL/PS RAISED DURING TEST CHECK IN THE MONTH OF .....

Sl. No.	POL No.	Brief Particulars of POL	PERTAIN TO	Financial Value
01				
02				
03				
04				
05				
06				
07				
08				
09				
10				

**Sr. Accounts Officer**

LOCAL AUDIT COMPLETION REPORT FOR THE MONTH OF ..... in R/O LAO

Sl No	Name of the Unit/Formation	Period of Accounts		Date of visit as per ATP		Total No. of Mandays			Cumulative utilization	Date of commencement of audit	Date of completion of audit	Date of issue of Objection statement	General State of accounts	No of POL issued	No of POLs converted in to Audit Objections after completion of Audit	Remarks if Any	
		Last Audited	Now Audited	Review	Inspection	Authorized	Approved by M.O.	Utilize during the month									
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	

Note:-(1) List of POL/PS raised during Review in the month of ..... is enclosed in Annexure A.  
 (2) List of POL/PS raised during Inspection in the month of ..... is enclosed in Annexure B.

Sr. Accounts Officer

LOCAL AUDIT COMPLETION REPORT FOR THE MONTH OF.....

DATE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
No of Auditors						SA	SU						SA	SU						SA	SU											
Man days available						TU	ND						TU	ND						TU	ND											
Man Days utilized						RD	AY						RD	AY						RD	AY											
						AY							AY							AY												

**Note:-** Above calendar may suitably be amended w.r.t. the present month.

							Leave Details						
Sl No	Name of LAO	Designation	A/c No.	Man days available	Man Days utilized	Audit Unit		Sl No	Name, Designation & Account No.	Nature of Leave	Peroid		No of Days
											From	To	

Sr. Accounts Officer



Calculation of Mandays		
1	Total No. of Mandays available during the month	
2	Less No. mandays lost due to absence on Leave and attachment, TD (excluding CL)	
3	<b>Net Mandays available</b>	
4	<b>Utilization of Mandays</b>	
4a	For Audit	
4b	For Office Work	
4c	For Transit	
4d	Mandays Surplus / deficient	

Sr. Accounts Officer

DETAILS OF POL/PS RAISED DURING REVIEW IN THE MONTH OF .....

Sl. No.	POL No.	Brief Particulars of POL	PERTAIN TO	Financial Value
01				
02				
03				
04				
05				
06				
07				
08				
09				
10				

Sr. Accounts Officer

DETAILS OF POL/PS RAISED DURING INSPECTION IN THE MONTH OF .....

Sl. No.	POL No.	Brief Particulars of POL	Pertain To	Financial Value
01				
02				
03				
04				
05				

Sr. Accounts Officer