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NO.IA/I/020/Circular/VOL-VI

Dated: 18.03.2020

IMPORTANT CIRCULAR NO.:46

TO

All the LAOs/ALAOs

Subject:- Standard Format for rendering of Special Audit Report/Final Audit Report by LAOs/ALAOs.

With a view to uniform in submission of Reports by LAOs/ALAOs, this HQrs Office has devised a Standard Formats. A Copy of the Formats is enclosed for your consideration and rendition on the Subject.

1. **Special Audit Report** in r/o Army Units/Formations, MES Org etc may be submitted by LAO/ALAO on their Move Out from your Audit Jurisdiction in the Format prescribed at Annexure "A" alongwith the requisite documents enclosed thereon directly to this Section under the heading "SECRET".
Part-I-For Army Units/Formations is moving from Peace to Field (as per Departure Report) &
Part-II For Army Units/Formations is moving from Field to Peace/Field(as per Departure Report)
2. **Final Audit Report** in r/o Army Units/Formations, MES Org etc may be submitted by LAO only on their Disbandment in the Format prescribed at Annexure "B" alongwith the requisite documents thereon directly to this Section under the heading "SECRET".

Please acknowledge receipt.

-sd-
(N.R.Biswas)
Dy Controller(IA)

Copy to:
The Officer-in-Charge
IT & SW Section
M.O. (Local)

: With request to upload in CDA Guwahati Website.

(N.R.Biswas)
Dy Controller(IA)

Part I – For Army Units/Formation is moving from PEACE System of Accounting to WAR System of Accounting.

SPECIAL AUDIT REPORT (PEACE TO FIELD)

SL NO	SUBJECT	DETAILS
1	Name of the Unit	
2	Authority for Move(IHQ of MOD):	
Store Accounting		
1	Man-days authorize for Audit	
2	Date of Final/Last Audit	
3	Months Accounts upto which Audited	
4	Last day of the RR upto which Audited	
5	List of balance of Ration Return	
6	Months Accounts upto which last Reviewed by the LAO	
7	General State of Accounts	
8	Final Survey Report as per AO No. 206/75	
9	List of Auditable Documents	
10	Extract of outstanding Internal Audit Objections/MFAI/IAR	
11	LTAR/LTAN	
12	Loss Statements (Store Loss)	
13	"E" copy of vouchers	
14	List of case vouchers for linking	
15	List of Issue vouchers	
Cash Accounting		
1	Date of Last visit	
2	Period of Last Inspection	
3	List of Documents to be inspected	
4	General State of Accounts	
5	List of Outstanding Objections & Observations	
6	Pending verification papers	
7(i)	Year wise breakup of outstanding objections	Year -----Audit-----Review
7(ii)	Year-wise breakup of Loss Statements(Cash Loss)	
8	Office of the LAO	
9.	Nearest Railway Station	

LOCAL AUDIT OFFICER
(Name with Seal)

~~Supplemental~~

Documents required in r/o unit moved out from Peace to Field

1. Copy of Survey Board as per AO No. 206/75 duly audited and embossed audit enfacement of LAO.
2. Final LRC of the Supply Depot
3. Last RR Balance duly verified by the LAO
4. List of Auditable documents duly attested by the LAO concerned
5. Extract of outstanding items if any in respect of the unit reflected in AAC
6. Copies of RCA Vouchers.
7. Audit Objections in r/o Audit & Cash Inspection raised as CGDA standard Format.
8. Cash Inspection Report as per CGDA standard format together with Bank Reconciliation Statement.

LOCAL AUDIT OFFICER
(Name with Seal)

[Handwritten signature]

Government of India

Ministry of Defence

Office of LAO/RAO

Under PCDA/CDA

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 Account Cash Book			

9. Others documents Inspected:

Name of the document	Status
Cheque Books	
Receipt Book	

10. Observations :

Local Audit Officer
Name in Capital letters
(Stamp)

~~Dependent~~

Part II – For Army Units/Formation is moving from WAR System of Accounting to WAR/PEACE System of Accounting.

SPECIAL AUDIT REPORT(FIELD TO FIELD/PEACE)		
SL NO	SUBJECT	DETAILS
1	Name of the Unit	
2	Authority for Move(IHQ of MOD):	
Store Accounting		
1	Date of Final/Last Audit	
2	Months Accounts upto which Audited	
3	Last day of the Adm Check of Ration & POL upto which Audited	
4	List of outstanding balance of Ration & POL	
5	Audit Objections Statements as per CGDA Standard Format	

LOCAL AUDIT OFFICER
(Name with Seal)

Documents required in r/o unit moved out from Field to Field/Peace

1. Copy of Departure Report(IAFZ-2266(Revised) Appx'A' SAO 5/S/60).
2. Copy of Final LRC issued by Supply Depot
3. Extract copy of Audit Objection; NIL report should also be submitted.
4. Copy of last Adm. Check for Ration and POL duly verified and Audit enfacement of LAO/ALAO
5. Outstanding balance of Ration, LPG and POL reflected in last Adm Check verified by LAO, if any (either not deposited with Supply Depot or any Unit).
6. Copy of the issue vouchers duly marked with RV No. of Supply Depot to be attached in case the ration outstanding in last RR has been deposited with Supply Depot on Unit's moves as per Para 158 SAI (Store Accounting Instruction for Army).

LOCAL AUDIT OFFICER
(Name with Seal)

Specimen Form of Final Audit report

~~Specimen Form of Final Audit report~~
Annexure -B

Final audit report on the Cash and Store account of (Name of Unit) due to closure w.e.f. and functions under w.e.f.

Sl. No.	
1.	Authority of Closure:
2.	Date of closure:
3.	Store Account
	(i) Mandays authorized for half yearly audit
	(ii) Date of last audit
	(iii) Store account upto which audited
	(iv) Month of account upto which last review carried out by LAO(A)
4.	Documents attached
	(a) List of auditable documents
	(b) Last balance of ration return
	(c) Extract of outstanding audit objection/observation
	(d) E copy of vouchers
	(e) List of cash vouchers for linking
	(f) List of papers due for verification
	(g) List of spare copies of issue vouchers whose receipted copies are awaited
	(h) List of showing names of the individuals whose service books were
	(i) Disposal of Railway Warrants
	(j) Disposal of Vehicles
	(k) Attachment of Defence civilians with other unit
	(l) Survey Board as per 26/S/73 duly checked by LAO with seal
5.	Cash Accounts
	(a) Cash Inspection Report with Reconciliation Statement
	(b) Imprest Account
	(c) Public fund
	(d) Date of visit
	(e) Period of last inspection
	(f) General state of Accounts
	(g) List of documents to be inspected
	(h) List of outstanding objection/observation
	(i) Paper pending for verification
	(j) Year wise break of outstanding objection (top sheet)
	(k) No. of mandays authorised

Local Audit Officer
Name in Capital letters
(Stamp)