



रक्षा लेखा नियंत्रक, उद्यान विहार, नारंगी, गुवाहाटी-781171  
Controller of Defence Accounts, Udyan Vihar, Narangi, Guwahati-  
781171  
Fax: 0361-2640204, Phone: 0361-2640394, 2641142  
e-mail: cda-guw@nic.in



**IMPORTANT CIRCULAR No. -**

No. IA/Audit Conclave/553/2019-20

Dated : 28/05/2019

To

**All LAOs, ALAOs, AO GEs, AO AGE(I), AAO BSOs, PAOs & all Audit Sections of Main office of CDA Guwahati.**

**Subject: Audit Conclave**

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Please find enclosed a copy of HQ Office letter No. AT/VII/8040/Automated Audit dated 08/04/2019 regarding the procedure in which the Audit Objections are to be dealt with by all concerned. As such all concerned are requested to forward the Audit Objections where replies were not found satisfactory, to Internal Audit Section Main Office CDA Guwahati after the stipulated time of one month.

It has been experienced that Audit Objections are lacking in a number of aspects leading to protracted correspondence with the Units & Formations. It is therefore retreated to adhere to detailed instructions contained in Appendix 'B' to ALAM with regards to the raising of objections. The audit objections should invariably contain the following information.

1. The authority/rules breached should be mentioned along with its financial effect.
2. While forwarding the audit objections to Internal Audit Section of Main Office, reply of the unit alongwith the audit comments should be mentioned.
3. Authority for regularization action should be mentioned duly indicating the Competent Financial Authority.

*Sd.*  
Deputy Controller

Copy to :

The Officer-in-Charge,  
EDP Cell (Local)

: may please upload a copy in CDA Guwahati website.

*any*  
Accounts Officer (IA)



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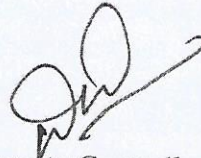
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Deputy Controller

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- 54 -  
Sr. Accounts Officer (IA)





**Controller General of Defence Accounts**  
**Ulan Batar Road, Palam, Delhi Cantt – 110010**  
**Ph No. 011 – 25665735 FAX No. 011- 25674806.**

(AT-7)

E-Mail : [hqaudit.cgda@nic.in](mailto:hqaudit.cgda@nic.in)



AT/VII/8040/Automated Audit

Dated: 08 Apr 2019

To

CDA  
Gurwahati

VA

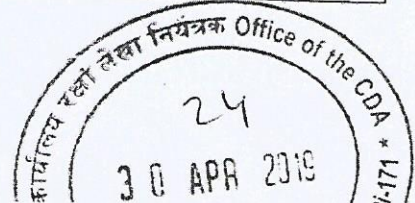
Sub:

**AUDIT CONCLAVE**

It has been decided by competent authority that audit objections will be dealt with in the manner as appended below:-

**For all other than Fys**

<b><u>Action by LAOs/ RAOs</u></b>	Observations/Objections noticed during audit will be discussed in exit conference by LAO/RAO. The unsettled objections will be forwarded to Unit/Formations. LAO will await reply for one month. Objections where replies were not found satisfactory will be forwarded to Main Office.
<b><u>Action by Main Office</u></b>	<ol style="list-style-type: none"> <li>1. IA Section will receive objections from LAO/RAO/AAO/AO/PAO/AO (GE/BSO) and from various sections of Main Office .</li> <li>2. Objections will be taken up by GO with unit and higher formation within 1 to 2 months of their receipt.</li> <li>3. All out standing observations will be discussed in audit conclaves at Command/Corps level by PCDA/CDA/Jt. CDA. The audit conclave may be held, in the first instance, every 6 months to discuss all out standing objections. Thereafter these conclaves may be held every quarter.</li> <li>4. The outstanding objections may be reviewed quarterly . Objections remained unsettled will be forwarded to CGDA office under IAR within next 6 months.</li> </ol>
<b><u>Action by CGDA office</u></b>	Half yearly IAR will be rendered by CGDA to Secretary (Defence Finance) / FADS and Defence Secretary by 30th Jun and 31 December every year.



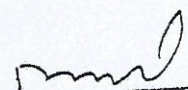


**For Factories only**

<b><u>Action by IAO (Fys)</u></b>	Observations/Objections noticed during audit will be discussed in exit conference by IAO(Fys). The unsettled objections will be forwarded to Ordnance Factory. IAO (Fys) will await reply for one month. Objections where replies were not found satisfactory will be forwarded to CIA (Fys) through RIAO.
<b><u>Action by CIA (Fys)</u></b>	1. All outstanding objections will be discussed in audit conclaves at OFB level by CIA(Fys). The audit conclave may be held, in the first instance, every 6 months to discuss all out standing objections. Thereafter these conclaves may be held every quarter. 2. Quarterly review of outstanding audit objection will be made. Objection remained unsettled will be forwarded to CGDA office under IAR within next 6 months.
<b><u>Action by CGDA office</u></b>	Half yearly IAR will be rendered by CGDA to Secretary (Defence Finance) / FADS and Defence Secretary by 30th Jun and 31 December every year.

This is for your information and compliance.

Jt CGDA (IA) has seen.



Sr. AO (AT)