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

No-A/I/022/Circular/Vol-VIII Dt-07.06.2023

CIRCULAR NO -74

TO
All LAOs/ALAOs/AO GEs

Subject: - Instruction Regarding submission of LAP(PTP)

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

In this connection attention is invited to Para 37 of ALAM Part-I (2013, Revised Edition), which clearly stipulates that LAP should be submitted to the CDA for approval by the 20th the fifth month of the preceding Half Year. Hence, it is reiterated that all regular LAPs other than supplementary LAP(PTP) should reach in this Office by 20th FEB & 20th AUG each year. Similarly, Non-adherence of time limit has been viewed seriously by the Competent Authority.

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

Further, during scrutiny of LAP/PTP following discrepancies/shortcomings are noticed which may be noted for compliance by all concern while submitting LAP/PTP.

(a) It is observed that LAP/PTP submitted by most of the LAOs/ AOs GE/ALAOs are not in prescribed format and all the columns of the LAP/PTP are not properly filled in.Approved Format is enclosed herewith for ready reference.
(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 MO.

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 approval of Main Office

Henceforth, Reports should be submitted duly complied with the above instructions.
This issues with the approval of CDA.

Encl-As stated

Sd/-
(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 Neihsial)
Sr Accounts Officer (IA)

LAP (LAO2)

Summary of Man days for HYE :-_____

No of working days during _____ to _____ =

Total Strength =

Total man days available during _____ to _____ =

Details of Saturday, Sunday and Holiday during _____ to _____ =

Month	Saturday & Sunday	Holiday	Available Mandays	Authorised Mandays for Office Work (1/6th)	Authorised Mandays available for audit	Proposed Mandays for Audit	Leave Reserve	Mandays Surplus	Mandays Deficient
Total									

SAO/AO

Office of LAO

LIST OF UNITS

		Period of Last Audited		Due for Audit		Remarks if any
	Unit Name	**Review**	**Inspection**	**Review**	**Inspection**	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
	TOTAL					

SAO/AO
Office of LAO

Review/Inspection for Audit Programme _____ to _____.

Office of the LAO _____.

Sl. No	Name of the unit/Formation	Location / Distance (in Kms)	Period of last audited	Period to be audited	Mandays authorised for audit		Mandays Proposed for Audit		Date proposed for		Audit Party Consiting of		Period of Transit for		Remarks
					Review	Inspection	Review	Inspection	Review	Inspection	Review	Inspection	Review	Inspection	
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															

SAO/AO

Office of LAO

LAP(UPTO AAO8)

Summary of Man days for HYE :-_____

No of working days during _____ to _____ =

Total Strength =

Total man days available during _____ to _____ =

Details of Saturday, Sunday and Holiday during _____ to _____ =

Month	Saturday & Sunday	Holiday	Working days	Total Strength of the office (Sr Aud/Aud/Clerk)	Available Mandays	Authorised Mandays for Office Work (1/6th)	Authorised Mandays available for audit	Proposed Mandays for Audit	Leave Reserve	Mandays Surplus	Mandays Deficient
Total											

Sl No	Details of AAO/SA/AUD Name , Designation, A/Cs No

SAO/AO
Office of LAO

LIST OF UNITS

		Period of last audited (HYE/YEARLY)		Due for Audit(HYE/YEARLY))		Remarks
	Unit Name	Audit	TC	Audit	TC	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

SAO/AO

Office of LAO

AUDIT/TEST CHECK for Audit Programme _____ to _____.

Office of the LAO _____.

Sl. No	Name of the unit/Formation	Location / Distance (in Kms)	Period of last audited	Period to be audited	Mandays authorised for audit		Mandays Proposed for Audit		Date proposed for		Audit Party Consiting of		Period of Transit for		Remarks
					AUD	TC	AUD	TC	AUD	TC	AUD	TC	AUD	TC	
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															

SAO/AO
Office of LAO