

कार्यालय रक्षा लेखा महानियंत्रक
OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलान बटार मार्ग, दिल्ली छावनी-110010
ULAN BATAR MARG, DELHI CANTT-110010

Circular

No. AT/VII/Management Meeting

Dated:18th August 2016

To

All the PCsDA/CsDA

Subject: Standard Format for raising observations/objections by LAOs/RAOs.

A standard format for raising observations/objection by LAOs/RAOs has been devised by this HQrs. In order to have a commonality for consolidation and MIS function, the codification developed for classifying nature of irregularity has been incorporated in the Primary Objection statement.

2. A copy of the draft formats is enclosed for your kind information and rendering comments/suggestions on the subject. It is requested to examine the draft formats and render comments /suggestions to this office by 31st August 2016 positively.

(-Sa-)
(T. Kabilan)
Dy. CGDA (I.A.)

Copy to:

✓ EDP Wing (Local)

-- With a request to place this circular on CGDA's website.

(T. Kabilan)
Dy. CGDA (I.A.)



Government of India
Ministry of Defence



Office of 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 objection(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 LAO/RAO.....

under
PCDA/CDA



Part-I - Annexure.....

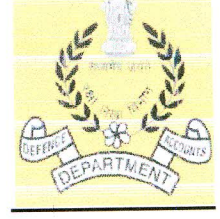
File no.

Dated:

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



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 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
Defenctive Planning, procurement leading to loss	15
Non-publication/belated publication/fradulent 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