

Army Local Audit Manual (Part –I)

Volume-I, II & III

PREFACE

This manual contains instructions for the local audit and inspection of store and cash accounts of Army Units and Formations (as distinct from those of M.E.S., Air Force, Navy and Factory). It consists of two parts viz: -

Part I-Containing instructions for the local audit of store accounts, railway warrants, credit notes, books of Form D and other concession vouchers, Service books, L.P.C. books etc.

Part II-Containing instructions for the inspection of Public Fund Accounts.

2. All Officers and members of staff should make themselves fully conversant with the contents of this Manual. Ignorance of its provisions will not be accepted as an excuse for any departure from these provisions or failure to comply with them.

3. This Manual is a departmental publication. The instructions contained therein are supplementary to Rules in the Civil and Defence Audit and Account Codes, Financial and other Regulations for the Army, Store Accounting Instructions, Scales of A.S.C. Supplies, the various departmental Regulations and Standing orders etc. When dealing with work in the office and in correspondence with other offices in the Department, the relevant paras of this Manual should invariably be cited. No change which involves a substantial departure from these instructions should be effected without the previous approval of the Controller General of Defence Accounts.

4. The Principal Controller of Defence Accounts (Southern Command) Pune will be responsible for keeping the Manual corrected upto date. For this purpose, he will propose corrections whenever necessary and send the draft amendments to the Controller General of Defence Accounts in duplicate for approval, quoting the orders on which the correction proposed are based.

5. This edition of the manual supersedes the 1977 Reprint Edition,

NEW DELHI

(R. K. MATHUR)

Dated: 27-11-91.

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Army Local Audit Manual

Lingsheng Yao

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

Army Local Audit Manual:

Army Local Audit Manual Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Army Local Audit Manual**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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