


ARMY LOCAL AUDIT

CONTENTS

CHAPTER	SUBJECT	PAGE
I	Position of Statutory Audit, Internal Audit and Local audit	1
II	Basic System and Procedure of Local Audit (including audit of Ration Return, Clothing, POL Accounts etc)	10
III	Formation Specific Audit (MES, Military Farm, NCC, Supply Depot, Military Hospital Etc)	40
IV	Result of Audit: Reporting (Objection, Observation, MFAI, AAC, IAR, Appropriation Accounts)	62



Digitized
By
Regional Training Centre (ER)
EM Block, Sector-V, Salt Lake,
Kolkata-700 091
Phone: 033-23573584, 23573585
Fax: 033-23573545

ARMY LOCAL AUDIT

Study Materials

Regional Training Centre (ER)

EM Block, Sector-V, Salt Lake,

Kolkata-700 091

Phone: 033-23573584, 23573585

Fax: 033-23573545

