

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR

No. 7248 /DLFA., Dt 20.6.13 /

DLFA(Prog)-XIV-AUD-14/2013

From

Sri B.B.Panigrahi
Deputy Director.

To

All District Audit Officers,
Local Fund Audit.

Sub:- Audit of Gram Panchayats in Annual Audit Programme 2013-14.

Madam/ Sir,

In inviting a reference to the captioned subject and in response to the confusion regarding the manner in which to conduct the audit of Gram Panchayats during the Annual Audit Programme 2013-14, I am directed to clarify as follows:-

1. As envisaged in the Letter No 2879/DLFA dated 14.03.2013(item No viii) audit of the Gram Panchayats under the jurisdiction of one Panchayat Samity is to be taken up by the same party who audited the said Panchayat Samiti for the year 2012-13 in a contiguous manner and not necessarily in alphabetical order as displayed in Annual Audit Programme in the ALFA system.
2. Keeping in view the problem of delayed production of records by some Gram Panchayats , the audit party can take up audit of the Gram Panchayats according to their convenience.
3. No transit days will be allowed for shifting of audit party from on Gram Panchayat to the next. The Draft Audit Reports of Gram Panchayats of a Panchayat Samiti are to be table reviewed by the Reviewing Officer who has been assigned the review work in respect of the Panchayat Samiti for the current year.

These guidelines should be circulated to all Auditors working in the field for their guidance.

Yours faithfully,


Deputy Director 20/06/13