

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR

No. 12438 /DLFA
DLFA-XIX-AUD-18/2013

Date. 21/8/13

From

Sri B.B. Panigrahi,
D.E.-cum-Asst. Director.

To

The District Audit Officer,
Local Fund Audit, Khurda/Sambalpur/Bargarh/Bhadrak/Phulbani/Puri/Keonjhar.

Sub.: Progress Review/ supervision of audit on the accounts of GP & proposal of tour after completion of audit.

Madam/Sir,

It has come to the notice of the undersigned that tours have been undertaken by the DAO/Audit Superintendent for supervision/progress review in respect of audit of GP accounts in a routine manner, vide instances given below. It is needless to mention here that conducting routine progress review/supervision of GP audit which is limited to 2 days only in terms of a party is a sheer wastage of manpower. Keeping this in view it was decided that e-reports in respect of GP audits would be table-reviewed as per Annual Audit Programme for 2013-14. In fact, supervision or progress review of GP audit is not necessary except in cases of detection of huge misappropriation, loss of stock & stores, fraud etc.

Sl. No.	Name of the District Audit office	Name of the GP with year of accounts	Date of supervision	Details of work done	Name & designation of Reviewing Officer
1	2	3	4	5	6
1	Sambalpur	Sindurpank GP for 2012-13	16.08.13 & 17.08.13	Supervision of GP audit works.	Arjun Mohan Pradhan, AS.
2	-do-	Rengali GP for 2012-13	20.08.13 & 21.08.13	-do-	-do-
3	-do-	Telenpali GP for 2012-13	26.08.13 & 27.08.13	-do-	-do-
4	Khurda	GPs of Nayagarh PS for 2012-13	29.07.13 & 30.07.13	-do-	Bibhuti Bhusan Das, DAO, Khurda.
5	Bargarh	Raxaba G.P. for 12-13.	24.08.13	Supervision of ongoing audit	Smt. Minati Pati, DAO.
6	-do-	Amthi G.P. for 12-13	23.07.13	-do-	-do-
7	Bhadrak	Arnopal G.P. for 12-13	23.08.13	-do-	B. Bhanjadeo, DAO
8	-do-	Brahmangan G.P. for 12-13	30.08.13	-do-	-do-
9	Phulbani	G.P.s under Buguda P.S. for 12-13	19.08.13 to 21.08.13	Supervision of audit work of Buguda P.S. and G.P.s under	Naresh Ku. Babu, DAO.

				Buguda P.S.	
10	-do-	G.P.s under Jagannath Prasad P.S. for 12-13	23.08.13 to 25.08.13	Supervision of audit work of Jagannath Prasad P.S. and G.P.s under Jagannath Prasad P.S.	-do-
11	Puri	G.P.s under Krushna Prasad P.S. for 12-13	22.07.13 to 24.07.13	Supervision of GP audit work under Krushna Prasad P.S.	Gaurahari Mallick, A.S.


So, it is hereby instructed that progress Review/Supervision should not be conducted henceforth in respect of GP audit works except in cases outlined in the foregoing paragraphs under intimation to this Directorate.

Secondly, it is also noticed from the Advance Tour Programmes of District Audit Officers submitted through ALFA that, some DAOs have proposed to undertake tour for supervision of audit work in respect of P.S. audit which has already been completed. Needless to say that supervision of audit work long after completion of audit and in the absence of auditors is quite absurd. Such instances are enlisted below:

Sl No	Name of the District Audit Officer	Name of the P.S. & year of accounts	Date of completion of audit	Proposed date of tour for supervision
1	Pratap Ch. Behera, DAO, Keonjhar.	Joda P.S. for 12-13	26.06.13	14.08.13
2	-do-	Patana P.S. for 12-13	19.06.13	29.08.13
3	-do-	Keonjhar Sadar P.S. for 12-13	28.06.13	30.08.13
4	Smt. Sabita Pradhan, DAO, Sambalpur.	Maneswar P.S. for 07-08 & 12-13.	17.07.13	24.07.13
5	-do-	Rengali P.S. for 08-09 & 12-13.	08.07.13	26.07.13

Hence, it is instructed that such proposals should be avoided in future while submitting Advance Tour Programme through ALFA for approval.

Yours faithfully


Deputy Director 21/08/13

Memo No 12439 /DLFA

Date 21/8/13

Copy to all DAOs, except Khurda/Sambalpur/Bargarh/Bhadrak/Phulbani/Puri/Keonjhar, for information. They are instructed to follow the guidelines while approving the Tour Programmes of Audit Superintendents and submitting their Advance Tour Programmes for approval.


Deputy Director 21/08/13