

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

No. 17229...../DLFA,
DLFA (Prog)-XIV-Aud-13/2012

Date 15/11/13.....

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: Appending of financial statement to the e-Report in Common Audit Format.

Madam/Sir,

Enclosed herewith please find a copy of the letter of the R.D.C., Central Division, Odisha, Cuttack bearing no. 11203, dt. 16.09.2013. I am directed to invite a reference to the letter and the subject captioned above and to say that the R.D.C., Central Division has expressed concern over the matter that Audit Reports of the P.R.I.s do not contain Financial Statement for which it is not possible to ascertain the quantum of revenue collected under Royalty/VAT/Cess etc. and retained by the auditee institution without remitting the same to the appropriate quarters.

2. Before adoption of the Common Audit Format, the financial statement was being enclosed to the Audit Report. In order to reduce the volume of the Audit Report, the concept of not enclosing the financial statement to the Audit report was evolved. However, it was instructed through guidelines framed for the purpose of e-reporting in the CAF that the details of budgetary head wise receipt and expenditure statement supplied by the Local Authority is to be checked or worked out by the Auditor. While only the abstract was to be furnished in Para No. 4, the detailed statement was to be kept in the respective District Audit Offices for future reference. Further instruction is also given in the said guideline that the position of loan, deposit, royalty, sales tax, VAT, P.T. etc. should be worked out and furnished in a tabular form in Para No. 19 of the Audit Report.

In spite of the guidelines, it is observed that the information on un-remitted government dues is not being furnished in most of the e-Reports. In some reports, the related information is being given in Para No. 18 instead of Para No. 19.

3. Keeping in view the facts and spirit of the letter of the R.D.C., Central Division, Odisha, Cuttack and to ensure uniformity in reporting, it is decided that henceforth, the auditors should append the financial statement to the e-report by up-loading the same in the appropriate link provided in the system (ALFA) instead of submitting its hard copy in the respective District Audit Offices. Further, it is reiterated that the position of Government revenue items such as royalty, sales tax, income tax, VAT, cess, P.T. etc. should be furnished in tabular form, giving details of opening balance, collection, amount remitted to Govt. exchequer and unremitted balance, invariably in Para No. 19 of the Report (not in Para no. 18 or any other para) in case of institutions other than Grama Panchayats. In case of Grama Panchayats, a consolidated position of such Government revenue items from para Nos. 2(c), 3,4,5,6 & 7 should be furnished in Para No. 12(a) of the Report.

4. The above instructions should be followed scrupulously. The reviewing officers and the DAOs should ensure, before approval that the Audit Reports contain the above information in the respective paras as mentioned above. The DAOs are required to instruct their auditors and audit superintendents accordingly.

Yours faithfully,


13.11.2013
Joint Director

Memo No. 17230 / DLFA, Date 15/11/13

Copy forwarded to the Revenue Divisional Commissioner, Central Division, Odisha, and Cuttack with reference to his letter no. 11203/Dev, dt. 16.09.2013 for kind information.


Deputy Director

Memo No. 17231 / DLFA, Date 15/11/13

Copy to all Officers/Audit Superintendents/Auditors at DLFA/ Programme Section, DLFA/Technical Director, NIC and ALFA Incharge for information & necessary action. for information and necessary action. The Technical Director, NIC is requested to give necessary link in the CAF for uploading financial statement and make provision of the table in Para no. 19 for furnishing information on un-remitted Govt. dues.


Deputy Director

