

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

No. 18163 /DLFA,
DLFA (Prog)-XIV-Aud-13/2012

Date 2/12/13

To

All District Audit Officers,
Local Fund Audit, Odisha.

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

Ref: This office Letter No. 17229/DLFA, dtd. 15.11.2013.

Madam/Sir,

Doubts have arisen in some quarters regarding interpretation of the last sentence of paragraph no. 3 of the letter cited above, i.e., "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". In this connection, I am directed to clarify that the position of government revenue items in respect of different schemes as furnished in the individual paras (chapters) of the Audit Report , are to be furnished in a consolidated tabular form in Para No. 12.1 (not 12(a) as instructed earlier) of Chapter-5, i.e., the para meant for Miscellaneous items. Any other item/comment, if required to be incorporated as sub-paras under Para-12, should be numbered as 12.2, 12.3, 12.4 and so on.

This clarification is to be circulated to all the Audit Superintendents and Auditors under your control.

Yours faithfully,


Joint Director

Memo No. 18164 / DLFA,

Date 2/12/13

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. 18165 / DLFA,

Date 2/12/13

Copy to all Officers/Audit Superintendents/Auditors at DLFA/ Programme Section, DLFA/Technical Director, NIC and ALFA Incharge for information & necessary action.


Deputy Director