

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
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No. 2463 /DLFA,
DLFA(Prog)-XIV-Aud-15/2012

Date. 22/2/14

From

Shri S.K. Behera,
Joint Director,
Local Fund Audit, Odisha

To

The Principals of all Aided Colleges of Odisha.

Sub: Payment of audit fees and other expenses towards travel & accommodation charges to the C.A. firms.

Madam/Sir,

With reference to the captioned subject, I am directed to say that it has come to notice that some colleges have paid the audit fees and other expenses in respect of accounts review relating to the accounting years prior to 2012-13 to the C.A. firms concerned against invoices raised by them which are not generated from ALFA module and are not accompanied by copies of audit approval certificates issued by District Audit Officers concerned.


In this context, I am to reiterate that the colleges are liable to pay the audit fees & other expenses to C.A. Firms only for the accounting years 2012-13 onwards and not for the years prior to 2012-13. Further, they are to pay the fees only after receiving the system generated Invoice(from ALFA Module) from the CA firms concerned with seal & signature along with a copy of the Approval Certificate issued by the DAO. They should not entertain any Invoice/Bill other than the system generated one.

If any college has, inadvertently, paid the fees to the C.A. Firm concerned in respect of accounting years prior to 2012-13, the matter should be immediately informed to this Directorate. The said fees will be paid to the CA firm(s) concerned by this Directorate only after receiving a clearance certificate from the college to the effect that the inadvertent payment made to the C.A. Firm has been recovered and accounted for in the college account.

The said C.A. Firms who have received such inadvertent payment from the colleges for the accounting year(s) prior to 2012-13 as reported by the colleges, if further raise invoice to this Directorate without enclosing such clearance certificate from the colleges concerned, will not get any payment of audit fees and other expenses for such period.

Any college making such inadvertent payment without informing this Directorate will be held responsible for the consequential double payment, if any.

Yours faithfully,


22.2.14
Joint Director