

**DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
2nd FLOOR, TREASURY & ACCOUNTS BHAWAN,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR**
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No.....8132...../DLFA,
DLFA(Prog)-XIV-Aud-13/2012

Date.....3-7-14.....

From

Sri D.K. Parida,
Deputy Director,
Local Fund Audit, Odisha.

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: Proportionate reduction of man days for audit in case of non-production of records.

Madam/Sir,

It is observed from the Audit Reports that the audit Parties are reporting about non-production of records (vouchers/case records) involving huge sums of expenditure. Besides, from Para-2 of some of the Audit Reports, it is ascertained that many of the important records are not being produced to audit, especially, in case of bigger institutions like universities and Municipalities. It is a matter of concern that in some cases, although a major portion of auditable records remain un-audited due to non-production, the audit parties concerned are consuming the entire allotted audit man days.

Hence, it is reiterated that the guidelines contained in circular no. 145/DLFA, dtd. 05.01.2013 may be followed in letter and spirit for ensuring timely production of records to audit by the Local Authority. Besides, to avoid wastage of audit man days by consuming disproportionately more man days even in cases of non-production of records and vouchers/ works case records, the D.A.O.s are advised to deduct proportionate no. of man days out of the total allotted man days where a major portion of auditable records are not examined due to non-production of important records and vouchers / works case records or important files after reviewing on this aspect.

Yours faithfully,


01-07-14.
Deputy Director