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**DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR**
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No.....12654...../DLFA, Date...10.11.14...
DLFA(Prog)-XIV-Aud-15/2012

To

The District Audit Officers,
Local Fund Audit,
Angul/Balasore/Bhubaneswar/Khurda/Ganjam/Jajpur/Mayurbhanj.

Subject: Inordinate delay in approval of Accounts Review Reports in respect of ARP,
2013-14.

Madam/Sir,

In inviting a reference to the captioned subject, I am to say that on review of the status of approval of accounts review reports of aided colleges relating to Annual Accounts review Programme, 2013-14, it is revealed that as on 31.10.2014 four(4) nos. of reports are pending for approval at the level of DAOs and eleven (11) nos. of reports are pending with reviewing officers (list enclosed) and some of the reports are pending for inordinately long periods. It was instructed that the reports should be approved within seven days of submission. But some reports are pending with reviewers for more than two months even after resubmission after due rectification by the C.A. Firms. It is also noticed that in some cases after relief of the reviewing officers from the District Offices, no fresh assignments have been made for review of the reports.

This shows the callous attitude on your part which is not desirable. Approval of the reports cannot be kept pending for an indefinite period. Hence you are hereby instructed to ensure approval of all the review reports pending at the level of reviewing officers and DAOs by 15th November, 2014 positively.

Any deviation in this regard will be viewed seriously.

Yours faithfully,

Enclosure: As above


Joint Director 7.11.14

Accounts Review Reports pending with Reviewing Officers in respect of ARP, 2013-14

Sl. No.	District	Name of CA Firm	Name of College	Years of account	Status as on 31.10.14	Name of reviewing officer & last date of submission by CA Firm	Time elapsed since date of submission till 31.10.14	Remarks
1	BALASORE	MANAS KUMAR KAR-56706	C.M.J.Women's College	2012-2013	Pending with Reviewer	Markanda Ch Jena-23.07.14	3 months	Has not been reassigned to some other reviewing officer after relief of Sri M.C.Jena.
					Lead Auditor submit Date:28-08-2013			
					05-03-2014, 21-04-2014, 13-05-2014, 22-06-2014, 23-07-2014,			
2	GANJAM	H.BIHARI AND ASSOCIATES-326807E	Khemundi College, Digapahandi	2004-2005	Pending with Reviewer	Golak Bihari Behera-20.09.14	1 month	
				2003-2004	Lead Auditor submit Date:06-01-2014			
				2002-2003	09-02-2014, 20-09-2014,			
3	JAJPUR	G.R.MEKAP AND CO-322652E	U.K.Mahavir college	2010-2011	Pending with Reviewer	Madhabananda Bal (!) 21.09.14	1 month	Has not been reassigned to some other reviewing officer after relief of Sri M.N. Bal
				2011-2012	Lead Auditor submit Date:			
				2012-2013	01-03-2014, 30-04-2014, 21-09-2014,			
4	KHURDA	SPM AND Associates 012734S	R.S Mohavidyalaya, Odagaon	2007-2008	Pending with Reviewer	Kali Ch Pattnaik,15.10.14	15 days	
				2008-2009	Lead Auditor submit Date:			
				2009-2010	20-01-2014, 21-07-2014, 15-10-2014,			
5	MAYURBHANJ	AMITAV MISHRA AND CO-324222E	Betnoti College	2011-2012	Pending with Reviewer	Gunadhar Mallik, 10.09.14	1 month 20 days	Has not been reassigned to some other reviewing officer after proceeding of Sri G. Mallik on long leave
				2012-2013	Lead Auditor submit Date:			
					24-03-2014, 11-05-2014, 02-07-2014, 10-09-2014,			

6	KHURDA	PRADEEPT A SAROJ AND ASSOCIAT ES- 325971E	P.S college, Khandapa da	2010- 2011	Pending with Reviewer	Kali Ch Pattnaik,28.08.14	2 months	
				2011- 2012	Lead Auditor submit Date:			
				2012- 2013	19-05-2014, 14-07- 2014, 28-08-2014,			
7	BALASOR E	VANDANA AND CO- 327428E	Khaira College	2012- 2013	Pending with Reviewer	Prafulla Kumar Das- 05.07.14	4 months	
					Lead Auditor submit Date:			
					24-04-2014, 05-07- 2014,			
8	GANJAM	M/S.SILL A ASSOCIAT ES- 320198E	B.P.Mahav idalaya, Patrapur	2000- 2001	Pending with Reviewer	Satrughna Prusty-09.10.14	1 month 20 days	
				2002- 2003	Lead Auditor submit Date:			
				2003- 2004	22-06-2014, 09-10- 2014,			
9	GANJAM	S D R AND ASSOCIAT ES- 326522E	R.C.M.Sc. College, Khalikote	2005- 2006	Pending with Reviewer	Golak Bihari Behera- 02.09.14	2 months	
				2004- 2005	Lead Auditor submit Date:			
				2003- 2004	19-04-2014, 27-06- 2014, 02-09-2014,			
10	GANJAM	H.BIHARI AND ASSOCIAT ES- 326807E	Ramjee Mahavidal aya, Bhismagir i	2007- 2008	Pending with Reviewer	Golak Bihari Behera- 20.09.14	1 month 10 days	
				2006- 2007	Lead Auditor submit Date:			
				2005- 2006	15-02-2014, 20-09- 2014,			
11	JAJPUR	M/S C. K. PRUSTY AND ASSOCIAT ES- 323220E	Pattamun dai College	2012- 2013	Pending with Reviewer	Madhabananda Bal (!) 13.10.14	15 days	Has not been reassigned to some other reviewing officer after relief of Sri M.N. Bal
					Lead Auditor submit Date:			
					30-04-2014, 01-06- 2014, 13-10-2014,			

Accounts Review Reports pending with DAOs in respect of ARP, 2013-14

Sl. No.	District	Name of CA Firm	Name of College	Years of account	Status	R.O. submit date
1	ANGUL	S K KHATUYA AND ASSOCIATES-326652E	Kaniha College	2012-2013	Pending with DAO	24.10.14
					Lead Auditor submit Date:	
					22-03-2014, 12-06-2014, Reviewing officer submit Date:10-04-2014, 12-06-2014, 24-10-2014,	
2	BHUBANE SWAR	B N MISRA AND CO-321095E	Ekamra college	1995-1996	Pending with DAO	13.09.14
				1996-1997	Lead Auditor submit Date:	
				1997-1998	30-04-2014, 26-05-2014, 04-07-2014, 22-08-2014,	
					Reviewing officer submit Date:21-05-2014, 13-06-2014, 05-07-2014, 13-09-2014,	
3	KHURDA	M/S B C P AND ASSOCIATES-314219E	Nachuni college	2007-2008	Pending with DAO	18.08.14
				2008-2009	Lead Auditor submit Date:	
				2009-2010	28-04-2014, 14-08-2014,	
					Reviewing officer submit Date:29-05-2014, 18-08-2014,	
4	KHURDA	MIR AND ASSOCIATES-323590E	Satyasai womens college	2008-2009	Pending with DAO	29.10.14
				2009-2010	Lead Auditor submit Date:	
				2010-2011	02-05-2014, 09-07-2014, 04-08-2014, 14-10-2014,	
					Reviewing officer submit Date:13-06-2014, 14-07-2014, 18-09-2014, 29-10-2014,	