

by e-mail

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

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No. 5215 /DLFA,
DLFA(Prog)-XIV-Aud-41/2015

Date 05-06-15

From

Sri Niranjan Mishra,
Joint Director,

To

All the District Audit Officers, (LFA), Odisha/
Audit Officer (LFA), Bhubaneswar.

Sub: Verification of records relating to previous year's "held under objection".

Ref: Guidelines under Para 18.1 issued vide letter No.4244/DLFA, Date.18.05.15

Madam/Sir,

In inviting a reference to the letter on the subject cited above, I am directed to say that the audit team in the first instance must review and examine the status of settlement of previous paragraphs which were held under objection in the last audit report for any reason and ask the authority through audit objection memo for compliance. The audit has to verify the views of the authority with reference to the documentary evidence and report in details in para No.18.1. The account on which non production of records made and the para remained unsettled after due verification, that must be mentioned categorically along with money value involved. Responsibility must be fixed with the erring officials for such lapses & necessary recovery should be suggested in the audit report.

In this context, you are requested to intimate the fact to the audit personnel under your jurisdiction to follow up the same during course of audit.

Yours faithfully,

[Signature]
Joint Director