

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

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No.....1532...../DLFA,
DLFA (Prog)-XIV-Aud-41/2015

Date.....04.02.16.....

From

**Sri Sanjay Das,
D.E-cum-Joint Director,**

To

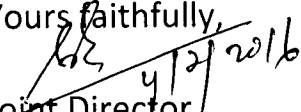
**The Audit Officer,
(LFA), Bhubaneswar /
All District Audit Officers
(LFA), Odisha.**

Sub: Clarification on verification of records relating to previous years
"Held under Objection".

Ref: Letter No.5215/ DLFA, dtd. 05.06.2015

Madam/Sir,

In modification to the letter under reference, I am directed to clarify that the audit in first instance must review & examine the status of settlement of previous audit paragraphs which were held under objection in the previous audit reports. The audit has to ascertain the views of the Local Authority through "Preliminary Objection Memo" as to the reasons of non production of records & verify the views with reference to the documentary evidence . The reasons of non production of records along with the name of the erring officials indicating itemwise & money value involved shall be sent to the DAO by the audit team. The DAO will bring it to the notice of P.D, DRDA with his/her comments on it under intimation to the concerned District Collector as well as to the Directorate. After due verification the same will be transmitted to the concerned Departments in Govt. along with the documentary evidences to impress upon the officials for production of records. Till the production of records, the amount will be kept under objection .

Yours faithfully,

Joint Director