

**Minutes of the Zonal Review Meeting held on 08.06.2016  
in the Conference Hall of District Audit Office, Sambalpur  
on performance of the DAOs for the month of May, 2016  
in respect of Sambalpur, Bargarh, Bolangir,  
Jharsuguda and Sundergarh Districts**

The Review Meeting was presided by Sri A. K. Das, Director. The Joint Director, DLFA and all the DAOs of five Districts namely Sambalpur, Bargarh, Bolangir, Jharsuguda and Sundergarh were also present and participated in the discussion. The members present in the meeting is annexed at Annexure "A".

**Compliance to the minutes of last review meeting-** At the outset, Director reviewed the submission of compliance to the minutes of the last review meeting and found that the DAO, Bolangir has not yet submitted the information for Annual Report in respect of 4 nos. of approved GP reports. The DAO, agreed to it and stated that the information has already been derived and will be submitted soon. The DAO, Sundergarh was directed to submit the compliance to the objections found during scrutiny of audit report of Bisra PS within a week.

**Progress of audit during 2016-17-** Director reviewed the Party wise progress of audit work done by the audit parties during the month of May, 2016. During the review it was found that in Sambalpur district, the Party No.-I, III, IV & VI had not utilised 10 or more than 10 mandays in audit work out of 80, 32, 32 & 32 working days available to them respectively.

In case of Jharsuguda district the Party No.-II & III had not utilised 16 & 11.5 mandays respectively in audit work out of 32 working days in each case available to them. In total 33.5 mandays were lost by 3 audit parties.

In case of Sundergarh district, the Party No.-II & V had not utilised 12.5 & 16.5 mandays respectively in audit work out of 32 working days in each case available to them. In total 54.5 mandays were lost by 8 audit parties (Excluding audit party for ZP audit).

In case of Bargarh district, in total 19.5 mandays were lost by 4 audit parties.

In case of Bolangir district, the Party No.-II, III & VII had not utilised more than 10 mandays in audit work out of 32 working days in each case available to them. In total 63.5 mandays were lost by 6 audit parties (Excluding audit party for ZP audit). Further, the Auditors in party no. I, IV & V had utilised 26, 25 and 27.5 mandays against 19 mandays required in each case. The DAOs were instructed to submit compliance within a week for loss of mandays by the audit parties.

It was observed that the audit of Dhanakauda PS in Sambalpur district and Lathikata PS & Gurundia PS of Sundergarh District were in progress by audit parties single handedly in stead of instructions issued from DLFA not to take up the audit of PS by single auditor. The DAO, Sambalpur was advised to allot the Audit Supdt. to the above audit team for audit of Dhanakauda PS in addition to the GPs allotted to him for audit single handed. The DAO, Sundergarh was also instructed to arrange immediately to take up the audit of the PSs by two men parties.



**Status of Audit Reports pending for approval :** During the review it was noticed that the audit reports of Rinbachan GP and Agalpur GP audited during 2015-16 were pending with Sri Sushil Kumar Meher, Auditor for submission since 30.04.16 and 20.04.16 respectively. The DAO, Bolangir was instructed to call for explanation from the concerned Auditor for such delay in submission of the audit reports and submit his explanation with his views. The DAO was directed to take all steps for approval of these reports within a fortnight and submit report compliance.


It was also observed that in total 26 nos. of audit reports submitted by the auditors, IPAI were still pending with reviewer for scrutiny and 9 nos. of audit reports with DAO for approval. The DAOs Baragarh, Bolangir, Sambalpur and Sundergarh were directed to approve all the pending reports with the DAO and the reviewers of their districts. Besides this, 111 nos. of audit reports were pending with the auditors, IPAI for submission. The Secretary, IPAI was advised to instruct their auditors to submit the reports by 20<sup>th</sup> of June, 2016 so that these reports would be approved by 30<sup>th</sup> June, 2016.

**Spot Verification Report-** During review it was observed that not a single SVR was submitted during the month of May, 2016 to the DLFA by the DAOs of these five districts under review. In reply to it the DAOs stated that all the Audit Superintendents were engaged in scrutiny of reports during the month. Henceforth, all the DAOs were directed to fix up target to the Audit Supdts. for verification of the reports to make good of the shortfall in submitting the SVRs to DLFA. The DAO, Sambalpur was advised to allot one of the newly constructed rooms on the first floor of the Conference Hall for the purpose of record room.

**Surcharge-** During the review it was revealed that in case of DAO, Sambalpur, Baragarh, Bolangir and Jharsuguda, the number of 9(2)(b) cases initiated upto May, 2016 beginning from 1.5.2015 is more than the due i.e. the OB+ Accrual. Hence, the DAOs were directed to check and furnish their compliance after verification of the MPR for May, 2016 submitted by them. During the month, in total 232 nos. of 9(2)(b) cases and 126 nos. of 9(3) cases were initiated and 135 nos. of 9(2)(b) cases and 6 nos. of 9(3) cases were disposed off during the month. The disposal of 9(2)(b) cases in case of Baragarh district and disposal of 9(3) cases in respect of Baragarh, Jharsuguda and Sambalpur districts were NIL during the month. Further, not a single case was initiated under section 9(2)(b) during the month of May, 2016 in case of Baragarh district. The DAOs were instructed to submit their compliance for their poor performance.

**Progress on Accounts Review by CA Firm-** During the discussion on progress of Accounts review of Aided colleges, Director expressed his dissatisfaction on non-commencement of A/Cs review of colleges by CA Firms which are allotted in the 1<sup>st</sup> phase of 2016-17. It was seen that no accounts review programme of colleges under Jharsuguda district has yet been started up by CA firms. Likewise, the accounts review programme of only one college out of seven has yet been commenced in respect of Sundergarh district. However, all the DAOs were directed to contact the concerned CA Firms and the Principal of the respective colleges for early commencement of accounts review during the programme year 2016-17.

The meeting ended with a vote of thanks to the Chair.

  
Director 10/6/16

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA  
TREASURY AND ACCOUNTS BHAWAN, 2<sup>nd</sup> FLOOR,  
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR

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Memo No. 7347; Date 13.06.16

DLFA(Prog.)XIV-Aud-55/2016

Copy forwarded to PS to Special Secretary, Finance(LFA Branch),  
Department for kind information of Special Secretary, finance(LFA Branch).

  
Joint Director.

Memo No. 7348; Date 13.06.16

Copy forwarded to District Audit Officers, Local Fund Audit, Bolangir,  
Baragarh, Jharsuguda, Sambalpur and Sundergarh for information and  
necessary action.

  
Joint Director.

Memo No. 7349; Date 13.06.16

Copy forwarded to all Officers, DLFA/All Audit Supdts./Estt.  
Section/Technical Director, ALFA/Programme Section for information and  
necessary action.

  
Joint Director.

Memo No. 7350; Date 12.06.16

Copy forwarded to OSD to Director for kind information of Director.

  
Joint Director.

## ANNEXURE 'A'

### LIST OF PARTICIPANTS:

1. Sri S.Das, Joint Director,
2. Sri Mardaraj Mahaling, DAO, Sambalpur,
3. Sri Prana Shankar Deota, DAO, Jharsuguda, I/c of DAO, Baragarh,
4. Sri Dillip Kumar Chhatra, DAO, Bolangir,
5. Sri Dillip Kumar Panigrahi, DAO, Sundergarh,
6. Sri Ajaya Kumar Khuntia, Audit Supdt., DLFA,
7. Sri Madhusudan Sethy, Auditor, in charge of CA Firm, DLFA.

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