FOR OFFICIAL USE ONLY

GOVERNMENT OF ODISHA

COMPENDIUM OF CIRCULARS

VOLUME-I

Up to October'2013

DIRECTORATE OF LOCAL FUND AUDIT,ODISHA
TREASURY AND ACCOUNTS BHAWAN,
KHARAVELA NAGAR, UNIT-III,
BHUBANESWAR, 751 001
PHONE: 0674-2391704, FAX:0674-2391703
e-mail ID: dirlfaodisha@gmail.com
website: http://lfaodisha.ori.nic.in

Shri U. N. Behera, IAS
Additional Chief Secretary to Government
Finance Department
Odisha

☎ 0674 – 2536950 (O)
2392666 (R)
0674 – 2536908 (Fax)
E-mail: finsec.or@nic.in
unbehera@hotmail.com

D.O.No................/ACS(F)

Bhubaneswar – 751 001
Date: 21. 10. 2013

FOREWORD

The instructions, circulars and clarifications issued from time to time by the Directorate of Local Fund Audit relating to audit methodology, drafting of audit reports, surcharge actions and other related issues are very useful for the audit personnel for the purpose of guidance / reference. The endeavor in this regard by the Directorate to compile such instructions issued during the year 2012-13 in shape of a compendium for the benefit of the subordinate offices as well as audit personnel is commendable.

I am sure that this compendium will prove useful for all concerned.

(U. N. Behera, IAS)
Additional Chief Secretary(Finance)

Shri P. K. Biswal,
Director, Local Fund Audit, Odisha
& Ex-Officio Additional Secretary to Govt.,
Finance Department.

Bhubaneswar, 21st October,2013.

PREFACE

The Local Fund Audit Wing of Finance Department started functioning as a separate Directorate with effect from 1st October,2012. This was a historic step in strengthening the Local Fund Audit Organisation in the State. With establishment of the Local Fund Audit Directorate, the activities of the organisation have been intensified giving emphasis on the qualitative improvement of the audit. The Automation of Local Fund Audit (ALFA) has been strengthened with new modules. Training has been imparted to the audit personnel on Thematic Audit and ALFA Modules. There has been a comprehensive process re-engineering in the organisation with introduction of Entry and Exit Conference, service of notices by Process Servers and delegation of power of surcharge to the District Audit Officers. For ensuring effective monitoring and supervision of audit in the field ten new more District Audit Offices have been opened during the last one year increasing the number from thirteen to twenty-three.

In order to address to the various concerns in the organisation and to strengthen the audit mechanism , a number of circulars have been issued in the meantime for the benefit of the audit personnel. Such circulars have been compiled in form of a compendium. Hope, this will help the field offices and audit personnel for future reference and guidance.

21/10/13
(P.K.Biswal)

TABLE OF CONTENTS

AUDIT MATTERS

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR.

****

No 96 /DLFA, Dated 03/01/2013 /.
DLFA(Prog) XIV-AUD-13/2012

From

Sri P.K.Biswal,
Director, Local Fund Audit

To

The District Audit Officer, Local Fund Audit,
Cuttack/ Puri/ Koraput/ Dhenkanal/
Sambalpur/ Balasore/ Jajpur/ Khurda/
Rayagada/ Angul/ Bargarh /Bhadrak.

Sub:- Monitoring of Review & Surcharge work in the newly created District Audit Offices.

Sir/ Madam,

Consequent upon creation of the six new District Audit Offices, the following arrangements are made for smooth conduct of review and surcharge work during the current Annual Audit Programme .

1. The Audit Superintendents deployed to the newly created District Audit Offices are to be entrusted with Progress and Final Review in respect of Auditee Institutions under the jurisdiction of newly created District Audit Offices. The District Audit Officers of the un-divided districts should furnish the Tour Programmes of the deployed Audit Superintendents to the Directorate under intimation to the concerned newly created District Audit Offices.

2. The District Audit Officer of the undivided district should forward hard copies of the approved audit reports to the newly created District Audit Offices for necessary action pertaining to compliance and surcharge at their end.

3. The Audit Superintendents / District Audit Officers of the newly created District Audit Offices are to initiate surcharge actions, as required, under Rules, relating to the audit reports in respect of the institutions under their jurisdiction.

Yours faithfully,

3/1/13
Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR.

****

No 145 /DLFA, Dated 05/01/13.
DLFA(Prog) XIV-AUD-13/2012

From
Sri B.B.Panigrahi,
Deputy Director

To

All District Audit Officers,
Local Fund Audit.

Sub:- Proper monitoring of audit work for ensuring timely production of records by the Local Authority.

Sir/ Madam,

In view of non-production of records to audit by some auditee institutions in respect of arrear years, the following instructions are issued which should be followed diligently so that no accounts in respect of programmed arrear years remain unaudited.

1. In case of auditee institutions where arrear years of accounts have been included in the Annual Audit Programme along with the current year, the Lead Auditor, on commencement of audit, should issue half margin memo with a requisition for records which must include a list of records required to be examined , relating to all the programmed years. The audit party should attach priority to commence audit of arrear years first before taking up audit for the current year. If the memo is not responded to and records / files pertaining to the arrear years under audit are not produced to audit party within the stipulated time, then the audit party may commence audit of the accounts of the current year . At the same time the lead auditor is to issue 2nd and 3rd reminders for production of records not yet produced, allowing reasonable time to the Local Authority . In the event, the requisitioned records / files are not produced to audit even after issue of reminders, the head of the Organisation should be personally intimated and then the fact is to be reported to the District Audit Officer within two weeks of commencement of audit without waiting till the fag end of completion of audit of the current year . However, audit should not be delayed in any case on the ground of non-production of records .

2. The District Audit Officer, on receipt of the report of non-production from the Lead Auditor , should ensure that all possible steps have been exhausted by the audit party for production of records and then personally take up the matter with the head of the organisation and the District Collector to make possible production of records to audit.

3. If all attempts fail, the District Audit Officer should bring the matter to the personal notice of the Director of Local Fund Audit well in time so that further measures can be taken at this end.

Yours faithfully

05/07/13

Deputy Director

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

****

No 4641(19) /DLFA, Dated 1-5-2013 /.
DLFA(Prog)-XIV-Aud-13/2012

From

Sri P.K. Biswal,
Director, Local Fund Audit, Odisha.

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub:- Receipt and return of records of Auditee Institutions.

Madam/Sir,

Complaints have been received that in some cases the auditors have not returned the records supplied by the auditee institutions for the purpose of audit. Therefore, auditors under your control may be impressed upon to bear in mind the provisions of Rule-5 of OLFA Rule,1951 that the auditors shall not, for the purpose of conducting audit, except with written permission of Head of the Office of the Local Authority whose accounts are being audited, remove from such office any books, vouchers or documents of any kind whatsoever. Even during the course of audit, he should not leave the various accounts registers, cheque books, pass books, etc. unguarded. If for any reason he goes out of office, there is every likelihood of missing of records, registers, etc., for which adequate precaution should be taken for safe custody of the records during audit.

2. Section 6(a) of OLFA Act, 1948 envisages that an auditor for the purpose of audit, may, by summons in writing or by letter, require the production before him of any document which he may deem necessary for proper conduct of audit. For the purpose of Section 6(a), summon/letter may be served not necessarily on the Head of Office but on any whole time paid servant of the Local Authority having the actual custody of the records of the institutions. The details of such records required to be produced before the audit should be stated in the letter /summon.

(Contd.)

3. In case of non-production of records the auditor should mention in the D.A.R. whether he has exhausted all measures envisaged under section(6) of OLFA Act, 1948, otherwise, it cannot be ascertained whether the auditor has wilfully omitted checking of those records or it is due to the lapse on the part of the Local Authority.

4. The records, registers, files, case records, pass books, cheque books, M.Bs, etc. so received have to be returned back to the Local Authority after completion of audit obtaining due acknowledgement to the effect that all the records /registers etc. produced to audit have been received back by the Local Authority in order to avoid future complicacies.

5. The above instructions should be followed scrupulously in future.

Yours faithfully,

1/5/13

Director

Memo_____________/DLFA dt_____________

Copy submitted to Development Commissioner-cum-Additional Chief Secretary (Finance), Odisha for favour of kind information.

Sd/-

Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, UNIT-III,
KHARAVELA NAGAR, BHUBANESWAR

****

No:- 4980 **/DLFA,** **Date:-** 9.5.13
DLFA(Prog)-XIV-Aud-13/2012

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: Monitoring and Supervision of Audit of Bigger Institutions.

Madam/Sir,

It is observed that audit of bigger institutions involving substantial number of man days suffers from ineffective planning, monitoring, supervision and co-ordination. As a result, the audit consumes more man days and spill over occurs. The submission of audit report is being inordinately delayed leading to delay in follow up actions. Besides, the quality of the audit report is very often compromised.

2. In order to improve the quality of audit and ensure proper monitoring and supervision, it is now decided that bigger institutions allotted with more than 240 man days should be put to supervisory control of an Audit Superintendent, who will be deployed exclusively for the purpose. He shall chalk out the audit plan at the beginning of the year and submit a copy thereof to the concerned DAO and the state Headquarters. He shall be responsible for ensuring attendance of the auditors, allotment of work among them, monitoring and supervision of their work and co-ordination with the Auditee institution for submission of records and completion of the audit as per schedule without any spill over. He shall also submit a monthly report on progress of the audit by the 1st week of the succeeding month to the DAO concerned with a copy to the State Headquarters.

3. The DAO should inspect such institutions at least once in every quarter and submit his inspection report to the Directorate within a weekpositively.

4. The Annual Programme Section in the State Headquarters shall monitor the progress of audit of the bigger institutions and issue a review note each month under approval of the Director.

5. The above instructions shall be scrupulously followed from the current year.

Yours faithfully,

9/5/13

Director

DIRECTORATE OF LOCAL FUND AUDIT

TREASURY AND ACCOUNTS BHAWAN

KHARAVELA NAGAR, BBSR-3

No 5607 **/ DLFA., Date** 27.5.13 **/**

DIR-LFA5-AUDIT-118-2013

From,

Sri Dhirendra Kumar Parida,
Deputy Examiner-cum-Dy. Director.

To

The Deputy Secretary to Government.
Finance(LFA) Department.

Sub: Modalities for physical transfer of audit materials by AG (O) to the Directorate of Local Fund Audit.

Sir,

With reference to the subject cited above, I am directed enclose herewith the Letter No 27 dated 05.04.2013 of Deputy Accountant General(G&SS) in the matter and to say that the AG(O) has conducted audit of 4420 no. GPs under TGS for the year 2006-07 to 2010-11 raising 56871 no. of objection paras during the audit period and submitted the Inspection Reports to the concerned GPs. They have proposed to transfer the audit materials of the aforesaid audit to the Directorate of Local Fund Audit for pursuance of the compliance of such paras citing the provisions of sub-section 5 of section 152 of Audit Regulations-2007. However, the above point had not been decided in the meeting held on AG, Odisha on TGS of C & AG on the audit of local bodies held on 27.04.2012 and 08.06.2012. Further, it does not find mention in the Resolution of 23rd July, 2011 of Finance Department, which has been published in the Orissa Gazette on 27th July, 2011. The copy of the letter of AG(O), the minutes of the meetings held on 27.4.2012 and 8.6.2012 in this regard, Finance Department Resolution dated 23.07.2011 and Para 5 under section 152 of Audit Regulation-2007 issued by C & AG are enclosed herewith for your kind reference.

It is pertinent to mention in this context that it will be a herculean task to take follow actions on these 56871 audit paras and it needs to be examined as to whether surcharge action under the OLFA Act can be initiated on the same.

In view of the facts stated above, necessary instructions may kindly be issued to this Directorate regarding transfer of audit materials to DLFA and pursuance of the compliance of paras raised in the Inspection Report of AG(O) by LFA Organisation.

Yours faithfully,

o/c

27.05.13.

DE-Cum-Deputy Director.

Memo No. 5608 ; Dt. 27.5.13

Copy forwarded to the Deputy Accountant General, Social Sector-I, AG(O), BBSR for his kind information and necessary action.

o/c

27.05.13

DE-Cum-Deputy Director.

DFA-I

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

****

No 5850 /DLFA, Dated 30.5.13 /.
XIV-AUD- 13/2012

From

Sri P.K.Biswal,
Examiner-cum- Director

To

The Director of Municipal Administration, Odisha, Bhubaneswar

Sub: Verification of pension papers of employees of Local Fund Service.

Sir,

I am to say that as per Rule 94 of the Orissa Local Fund Service (Pension) Rule – 1980, the Director of Municipal Administration after receiving the pension papers from a Municipal/Notified Area Council should get them verified by the Examiner of Local Accounts before issue of authorisation to the Chairman of the Council for sanction of the pension and gratuity. In this procedure all the pension papers with Service Books of retired employees under LFS Service are being forwarded from the H&UD Department to this Directorate and in turn the same are being sent to the respective District Audit Offices (under which jurisdiction the said institution is coming) with instruction to verify the pension papers with reference to relevant rules and orders and to transmit all the documents directly to the H&UD Department after verification.

2. In this process the disposal of the pension cases are being unnecessarily delayed for which there is a need for streamlining the process. In order to bring an improvement to the process and to render better services to the retired LFS persons, it is now suggested that the pension papers with Service Books may be directly forwarded to the respective District Audit Offices for verification with an intimation to this office and in turn the concerned District Audit Officer after verification of the pension papers will have to transmit the same directly to the H&UD Department with an intimation to this office. If in any case, the matter of disposal is inordinately delayed at the level of District Audit Officer, that may be brought to the notice of this Directorate for necessary action and to issue suitable direction to the DAO concerned.

3. All the District Audit Officers are being intimated separately to ensure speedy verification and disposal of the pension cases on priority basis. The list of District Audit Offices indicating the names of institutions of Urban Local Bodies under their jurisdiction is enclosed herewith for your information.

Yours faithfully,

30/5/13

Examiner of Local Accounts-cum-
Director, Local Lund Audit, Odisha

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR
****

No. 5965 /DLFA, Date 1.6.2013
DLFA (Prog)-XIV-Aud-14/2013

From

Sri B.B. Panigrahi,
Deputy Director.

To

The District Audit Officer, Local Fund Audit,
Balasore/Bhadrak/Cuttack/Jajpur/Dhenkanal/Angul/Koraput/Rayagada/Sambalpur/ Bargarh / Puri/Khurda.

Sub: Review, Approval and Issue of Audit Reports pertaining to Programme Year 2012-13.

Ref: (i) Lr. No. 1929/DLFA, Dt. 27.12.12
(ii) Lr. No. 96/DLFA, 3.1.13.

Madam/Sir,

In inviting a reference to the subject cited above, I am directed to say that it was instructed vide the letter under reference at sl. no. (i) that the Audit Superintendents deployed to the newly created District Audit Offices were to be entrusted with Progress & Final Review in respect of Audit Institutions under the jurisdiction of newly created District Audit Offices during the Annual Audit Programme 2012-13 which has been closed on 30.04.2013.

But it is noticed that a large number of Audit Reports pertaining to the year 2012-13 are yet to be reviewed and approved . Under these circumstances the DAOs of the old and new District Audit Offices are hereby instructed to strictly follow the following instructions without any deviation for smooth review, approval & issue of Audit Reports and follow up Surcharge Action under O.L.F.A. Act,1948.

1. The Audit Reports pertaining to the programme year 2012-13 which relate to Institutions under the jurisdiction of the newly created Dist. Audit Offices and are yet to be reviewed, should be reviewed by the District Audit Officers of the old(parent) District Audit Offices by engaging Audit Superintendents/Reviewing Officer posted in their respective Offices at present. Under no circumstances whatsoever should they seek the services of Audit Superintendents who have been transferred to other District Audit Offices.
2. The reviewed Audit Reports pertaining to 2012-13 and relating to Institutions under the jurisdiction of new District Audit Offices should be approved and issued by the District Audit Officers of old District Audit Offices latest by 10th June 2013 and a hard copy of the same along with the list of important Irregularities & Surcharge Statement should be transmitted to the respective new District Audit Offices immediately after approval for further action under the O.L.F.A. Act, 1948 at their end.

Yours faithfully

31/06/13
Deputy Director

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

****

No 6442 /DLFA, Dated 10-6-13/

XIV-AUD-Misc-52/2013

From

Sri P.K.Biswal,
Examiner-cum- Director.

To

All District Audit Officers,

Sub. :- Non-submission of Tour programme On-Line through ALFA System.

Sir/Madam,

It has come to the notice of the undersigned that the monthly tour programme/Revised Programme of District Audit Officesr and review Notes etc are being invariably submitted in hard copies instead of On-Line through Alfa system. This has caused unnecessary paper works and delay in disposal/ approval of such programmes.

Hence all the District Audit officers are hereby instructed to submit the tour programme/review notes etc. on-line forth-with so as to save time, stationaries and postage as well as to make ALFA portal complete and meaningful.

Yours faithfully,

10/6/13

Examiner-cum- Director.

Memo No- 6443 /DLFA, Dt- 10-6-13

Copy forwarded to all Officers of DLFA/Audit Superintendent of DLFA/Auditor Programme section/Tour Programme file (19nos) for information and necessary action.

10.06.13

DE-cum- Deputy Director.

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

No 7048 /DLFA., Dt. 18/06/2013 /
DLFA(Prog)-XIV-AUD-13/2012

To
All District Audit Officers,
Local Fund Audit

Sub: Deduction of TDS on account of VAT from the bills of the suppliers.

Madam/Sir,

It has come to the notice of the undersigned that the Auditors are raising objection on the ground of non-deduction of TDS on account of Value Added Tax(VAT) from the bills of the suppliers by the Local Authorities and recovery is being suggested on this score .

2. It is to be clarified in this context that the Odisha Value Added Tax Act does not have any such provision for deduction of tax from the suppliers. Presently there is provision of TDS only for works contract. Finance Department has also not issued any such circular mandating deduction of TDS from the bills of the suppliers. Such a provision was in vogue during OST regime. Therefore, any objection on this account is not sustainable now. Finance Department Circular only stipulates that the purchases should be effected from registered dealers. However, where the purchase is made from an unregistered dealer, the Audit can not establish liability of the dealer and the Sales Tax Authorities can only decide whether the particular dealer is liable to pay tax or not. Hence, audit should not suggest recovery on this account.

3. In view of the above, any such objection in any audit report may be dropped at your level and the auditors working under you may be impressed upon not to raise such objections in future.

Yours faithfully,

18/6/13
Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, 2nd Floor,
UNIT-III,KHARAVEL NAGAR, BHUBANESWAR
******

No. 7049 /DLFA, Date 18/06/2013
DLFA (Prog)-XIV-Aud-13/2012

From
Sri P.K.Biswal,
Director.
To
All District Audit Officers,
Local Fund Audit, Odisha.
Sub: Modified procedure on audit of Local Bodies.

Sir/Madam,

As you are all aware that Audit Report is the end-product of audit after review, it is of paramount importance that the Audit Report should be free from any superfluous and untenable paragraphs . But the existing procedure of audit is felt outdated, lingering and sometimes far away from reality. In a paradigm shift from the traditional pattern of auditing, some modalities have been formulated afresh, so as to make it more effective, substantive and consistent than ever before. With the introduction of Automation System and speedy processing of data at easy retrieval, these new guidelines will help in finalising the audit report and surcharge proceedings thereafter. Salient features of such modalities include conduct of Entry and Exit Conferences and submission of Draft Audit Report to the Auditee Institutions. The details of the arrangements are furnished in a separate annexure for necessary follow up at your level, while chalking out audit plan and programme in the days ahead.

All District Audit Officers are hereby instructed to implement the provisions envisaged in these guidelines with effect from 01.07.2013 positively.

Yours faithfully,

Encl.:-
Guidelines for Entry
& Exit Conference.

18/6/13
Director

Memo No. 7050 (37) /DLFA, Date 18/06/2013

Copy circulated among all Officers/ all Audit Superintendents/ all Auditors working under L.F.A. Organisation for information & necessary action.

18/6/13
Asst. Director

Memo No. 7051 /DLFA, Date 18/06/2013

Copy forwarded to P.S. to Additional Chief Secretary (Finance) for kind information of Additional Chief Secretary (Finance) .

18/6/13
Asst. Director

Guide lines for holding Entry Conference
& Exit Conference for audit of Institutions

It is decided that henceforth the following procedure shall be followed for conduct of audit and preparation of the audit report in respect of Urban Local Bodies, Zilla Parishads, Panchayat Samities and other bigger Institutions such as Universities, Boards etc..

1. Entry Conference

(a) Entry Conference shall always be held prior to commencement of the audit. It is a meeting between the audit team and auditee institution which is to be held on a date mutually agreed upon through prior consultation.. It would be a face to face interaction between the Head of the auditee institution and the audit party.

During the entry conference the auditor should make the Institution aware of the purpose of the audit & seek co-operation of the auditee organisation for production of records and supply of information. In the conference an impression should be given that audit will be fair, flexible & interested in serving the interest of the institution. It is not only a fault finding exercise, rather an endeavour to assist the auditee entity in preparation of error-free accounts and bringing out the systemic deficiencies.

(b) Participants in the EC

As the Entry Conference is the foundation of a good audit work & sets the tone of the audit following members from both side of organisation are to be present in the Conference.

(i) DAO/any Audit Superintendent, as the case may be, to lead the audit team.

(ii) All members of audit team.

(iii) Head of the auditee organisation or authorised representative and Heads of various branches/sections.

2. Topics to be discussed

Following points shall be discussed in the E. C.

(i) Purpose of the audit – to ensure compliance with rules and provisions and status of accounts.

(ii) Audit period and audit plan.

(iii) Scope and coverage of audit.

(iv) Audit objective and criteria.

(v) Audit procedure and Technique.

(vi) Activity of the organisation.

(vii) Accounting system and reporting activity of the organisation.

(viii) Internal Control System in organisation.

(ix) Co-operation of Local Authority by way of providing unhindered access to documents & information.

After conclusion of E. C., a proceeding of the conference would be prepared and duly signed by both parties and kept in record for future reference.

3. Preparation of Work Plan

Each audit team shall be supervised by the DAO/AS, who shall evaluate the workload and distribute the same among the auditors in a reasonable and rational manner for satisfactory conduct of audit. He shall also devise the method and procedure for verification of records and documents and a timeframe for checking of records of different branches by the individual auditors of the team.

All audit staff/officers shall be individually and collectively responsible for quality and quantity of record verification. Senior Auditor would be responsible for analysis of data of audit findings, finalisation of the drafted report with conclusions and recommendations. Audit Superintendent/DAO shall supervise and monitor the performance of audit team on day to day basis and ensure progress of audit work as per the audit plan. He should also identify important issues in course of audit and ensure that no significant issues remain unresolved. Above all, he should ensure that the objectives of audit are fully met.

4. Completion of audit and submission of Draft Audit Report

After completion of audit, a Draft Audit Report should be prepared by the audit team, under the supervision and guidance of the Team Leader. The same should be submitted within a week to the District Audit Officer. On receipt of the Draft Audit Report, the DAO should verify the same and transmit to the auditee organisation preferably on line through e-despatch wherever possible as well as a soft copy in form of a CD within three days from the date of receipt. While transmitting the Draft Audit Report the DAO shall communicate to the Local Authority to submit their comments on audit observations within one month, which shall be discussed in the Exit Conference for finalisation of report. Further, the DAO shall also communicate to the Local Authority a mutually agreed date for the Exit Conference, where detailed discussion of audit paras will take place.

5. Conduct of Exit Conference

As per communication of District Audit Officer, the Exit Conference shall be held on a stipulated date with the Head of the auditee organisation for finalisation of the Draft Audit Report in the same manner as in case of Entry Conference. The objectives of audit conference are as follow:-

(i) To inform the auditee organisation about the audit findings.

(ii) To obtain the acceptance or rejection of audit observations with reasons thereof.

(iii) To educate the organisation as to the proper procedures to be followed.

(iv) Explain about their rights and available remedies.

(v) Correct the deficiencies and inform them about the follow up actions.

Points to be discussed in Exit Conference

(i) Observations and findings of audit on each issue, matter, segment and comments of the Local Authority thereon.

(ii) Reasons for acceptance or rejection of those comments.

(iii) Shortcomings/Lapses on accounts and suggestion of audit thereon.

(iv) Future follow up actions to be taken up by audit on the Draft Paras.

(v) Remedial action/follow up action to be taken by the auditee organisation.

(vi) Suggestion for improvement of the standard of accounting, financial management and general performance of the organisation.

The minutes of Exit Conference would be prepared, duly signed by both parties and kept in record.

6. Preparation & Submission of Final Audit Report

In the light of discussion held in the Exit Conference the audit team shall prepare the final report and submit the same to the District Audit Officer.

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR

****

(197)

No 7110 /DLFA., Dt 19.6.13 /
DLFA (Prog.)-XIV-Aud-13/2012

To

All District Audit Officers,
Local Fund Audit.

Sub:- Despatch of Letters through multiple channels.

Madam/ Sir,

In inviting a reference to the subject cited above, I am directed to say that presently some letters are being received from the District Audit Offices through multiple channels i.e e-mail , e-despatch, post or by hand. This is causing unnecessary wastage of paper and the same letter is received twice or thrice through different modes.

It is to mention that Government is now emphasising on e-mode official correspondences. Therefore, it is desired that all letters should be sent to the headquarters either by e-despatch or e-mail only. When voluminous documents or reports are to be despatched the same may be sent through post or special messenger. It is to be reiterated that henceforth one letter should not be sent through multiple channels.

Yours faithfully,

19/6/12

Joint Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR
****

No 7248 **/DLFA., Dt** 20.6.13 **/**
DLFA(Prog)-XIV-AUD-14/2013

From

Sri B.B.Panigrahi
Deputy Director.

To

All District Audit Officers,
Local Fund Audit.

Sub:- Audit of Gram Panchayats in Annual Audit Programme 2013-14.

Madam/ Sir,

In inviting a reference to the captioned subject and in response to the confusion regarding the manner in which to conduct the audit of Gram Panchayats during the Annual Audit Programme 2013-14, I am directed to clarify as follows:-

1. As envisaged in the Letter No 2879/DLFA dated 14.03.2013(item No viii) audit of the Gram Panchayats under the jurisdiction of one Panchayat Samity is to be taken up by the same party who audited the said Panchayat Samiti for the year 2012-13 in a contiguous manner and not necessarily in alphabetical order as displayed in Annual Audit Programme in the ALFA system.
2. Keeping in view the problem of delayed production of records by some Gram Panchayats , the audit party can take up audit of the Gram Panchayats according to their convenience.
3. No transit days will be allowed for shifting of audit party from on Gram Panchayat to the next. The Draft Audit Reports of Gram Panchayats of a Panchayat Samiti are to be table reviewed by the Reviewing Officer who has been assigned the review work in respect of the Panchayat Samiti for the current year.

These guidelines should be circulated to all Auditors working in the field for their guidance.

Yours faithfully,

29/06/13
Deputy Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR.

****

(19)
No 9849 **/DLFA** **Dt.** 17.7.13
DLFA(Prog)XIV-Aud-Misc-52/2013

To

All District Audit Officers,
Local Fund Audit.

Sub:- Abandonment of Final Review of Draft Audit Report.

Sir/Madam,

The introduction of Entry and Exit conference system will bring about a revolutionary change in the method of auditing. With this, transparency and accountability will be established in system. The local authority will have adequate opportunity to study the audit findings in the Draft Audit Report and offer compliance and comments in the exit conference. Thereafter, the leader of the audit team has free hand to finalise the audit report with the cooperation and assistance of team auditors. As such, there is no justification to procrastinate the process of approval and issue of Audit Report for want of final review.

It is hereby impressed upon all concerned that there should be no programme for final review of DAR either by the DAO or by the Audit Superintendents henceforth. Only the old reports pending, in any, may be taken up for review as usual.

These instructions should be scrupulously followed forthwith. Audit Superintendents working under your control may be informed accordingly.

Yours faithfully,
17/7/13
Director

(11)
Memo No 9850 /DLFA Date 17.7.13

Copy forwarded all Officers of DLFA/All Audit Superintendents/Technical Director, NIC, I/C, ALFA for information and necessary action.

Deputy Director 17/07/13

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR

****

No 9931 **/DLFA.,Dt** 18.7.13 **/**

DLFA(Prog)-XIV-AUD-13/2012

From

Sri D.K. Parida,
Deputy Director.

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub:- Action to be taken on the defaulting auditors for non submission of Audit Report in time.

Madam/ Sir,

In inviting a reference to the subject cited above, I am directed to say that delay in submission of Audit Report is found to be a perennial problem in Local Fund Audit Organisation. This is causing difficulty in timely initiation of surcharge action and finalisation of the Annual Accounts. In order to address this problem on the part of the auditors, the following instructions are hereby issued for future guidance.

1. When any auditor defaults in submission of Audit Report within the prescribed time his salary should be held up till submission of the Audit Report and his TA claim should not be sanctioned for the said period.
2. The defaulting auditors should not be given further audit assignments and should be deployed in the headquarters for other official works.
3. In case of transfer of the concerned auditor he should not be relieved prior to submission of the pending Audit Reports.
4. In case the auditor is relieved without submission of Audit Report pending with him, his LPC should not be issued to the new station till submission of the pending Audit Reports.
5. If, any auditor is however, habitually defaulting in submission of Audit Report, this should be reflected in his CCR and draft charges should be submitted against him / her for such lapses.

The above instructions may be scrupulously followed here after.

Yours faithfully,

18.07.13

Deputy Director

By - E-mail

DIRECTORATE OF LOCAL FUND AUDIT

TREASURY AND ACCOUNTS BHAWAN

KHARAVELA NAGAR, BBSR-3

No 10287 **;Date** 24/7/13

DIR-LFA5-AUDIT-0085(P)-2013

To

All the District Audit Officers,
LFA, Odisha.

Sub: Audit of Accounts of Gram Panchayats for the year 2008-09 .

Sir/Madam,

In inviting a letter to the subject cited above I am directed to say that 3355 nos. of GP A/Cs of different districts (as per the list submitted by the DAOs) relating to the year **2008-09**are allotted to Institute of Public Auditors of India (IPAI) for audit. The IPAI has decided to commence the audit work of **1236 nos. of A/Cs** of 17 no. of districts (District-wise copy enclosed) from 1st August, 2013. You are instructed to extend all possible co-operations to the audit parties to ensure smooth conduction of the audit. The audit parties will present their monthly audit programme before the respective audit officers and submit their proof of identification. After receipt of the audit programme, you have to intimate the audit programme to the BDOs & issue necessary instructions to the executive officers of the concerned GPs for production of records for audit. After completion of the audit of GPs during a month the audit party shall have to submit the audit reports and Monthly Progress Report (MPR) on work done to the District Audit Officer by **7th of the next month**. You are directed to take proactive steps for approval of the draft audit reports **within a month from the date of receipt of the DARs** and issue to all concerned .

Yours faithfully

24.07.13

DE-cum-Deputy Director.

Memo no. 10288 9 ; Dt. 24/7/13

Copy forwarded to Secretary, IPAI, Odisha Chapter, C-1-12, AG Colony, Unit-IV, Bhubaneswar-751001 / Programme Section, DLFA/ AIFA portal for information & necessary action.

24.07.13

DE-cum-Deputy Director.

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,

KHARAVEL NAGAR, BHUBANESWAR

****

No 10408 **/DLFA.,Dt** 24/7/13 **/**

DLFA(Prog)- XIV-AUD-13/2012

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub:- Time Limit for furnishing compliance by Auditee Institutions on Audit Reports covered under Entry & Exit Conference.

Madam/ Sir,

As you are aware, presently the time limit for furnishing compliance on Audit Reports has been fixed as three months as per the executive instructions issued earlier under Rule - 23 of OLFA Rules 1951. But with introduction of Entry and Exit Conference system, the auditee organisations are allowed one month's time to offer comments on the Draft Audit Report. This provides ample opportunity for the auditee institution to furnish compliance on the audit objections proposed to be incorporated in the audit report. Therefore, it is felt that there is no need for allowing further three months to the auditee institutions for submitting their compliance on the final audit report. This will cause unnecessary delay in initiation of surcharge action.

2. Considering all the above aspects, it is now further decided that where the auditee institution is provided with Draft Audit Report and allowed one month's time for offering comments thereon as per the scheme of Entry and Exit Conference, the time limit for furnishing of compliance, supported by the approved resolution of the Local Body and other documentary evidences, on the final audit report shall be restricted to **two months** only. **<u>This should be clearly mentioned in bold letters in the forwarding letter of the final audit reports being issued to the auditee institutions.</u>**

3. However, this new time limit of two months instead of three months shall not be applicable for the audit reports not covered under the scheme of Entry and Exit Conference.

4. These instructions shall be followed with immediate effect.

Yours faithfully,

24/7/13

Director

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

****

No....10758....../DLFA, **Date....27/7/13....**
DLFA(Prog)-XIV-Aud-13/2012

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: Drafting of Audit Reports.

Madam/Sir,

It has come to the notice of the undersigned that the auditors are not taking due diligence and care while drafting the audit reports. Many of the Audit Reports submitted through e-reporting system are unnecessarily lengthy containing vague & frivolous objections, along with micro statements that could be dispensed with. Moreover, sometimes the objection paras suffer from lack of clarity and are not supported by the relevant law, rule or Govt. orders etc. as a result of which difficulties are being faced at all levels while taking follow up action. At times, auditors are using discourteous and offensive language while drafting the audit paras.

Therefore, the following instructions are hereby issued for future guidance of all concerned for ensuring good reporting standard with due regard to ethics of audit.

1. The audit reports should be precise, to the point and focussed on the irregularities in the accounts noticed during the audit. It should not be unnecessarily lengthy and use of tables should be bare minimum.

2. The auditors should use polite and courteous language in the report. No intemperate or offensive language should be used. There should not be aspersions or accusations against any official for the irregularities noticed. Only the facts and person(s) responsible for such irregularity should be reported.

3. Relevant Act, Rule, Govt. Order/Circular/Notification etc. should invariably be quoted while incorporating any objection in the audit report regarding payments made contrary to law.

4. In case of any excess or un-lawful payment detected in audit, care should be taken to fix responsibility on the person authorising such payment as per the provisions under section 9(2)(b) and not on the payee.

5. While fixing the responsibility on a particular person, the circumstances under which he is held responsible should be clearly stated. In case, responsibility is fixed on more than one person, the proportion of loss to which each is held responsible, with reasons, should be stated so as to facilitate initiation of surcharge actions.

6. While formulating any paragraph, the micro details, on the basis of which the final figure emerges need not be reflected in the report unless its inclusion is felt essential to substantiate any objection. As far as possible, the macro analysis and the abstract figures (of the detailed budgetary head wise receipt and expenditure) should be reflected in the Report. The micro details should be kept in the respective Draft Audit Report file preserved in the District Audit Offices for future reference.

7. While finalising an e-report, the auditor should use uniform fonts for the entire report and verify the printable format before submission. The procedure to be followed for preparing text content of various paras of the audit report, including statements/tables, offline is enclosed as Annexure-I .

You are requested to bring these instructions to the notice of all Auditors and Audit Superintendents under your control.

Yours faithfully,

26/7/13

Director.

Memo No. 10759 / DLFA, Date 27.7.13

Copy forwarded to all Officers and all Audit Superintendents/all Auditors, Directorate of Local Fund Audit, Odisha for information.

Deputy Director 26/07/13

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
e-mail:dirlfaodisha@gmail.com ;Fax: 0674-2391703; Phone: 2391704

****

No. 10837 /DLFA Date 27/7/13
DLFA(Prog.)-XIV-AUD-13/2012

From

Shri P.K.Biswal,
Director, Local Fund Audit & Ex-Officio
Additional Secretary to Government,
Finance Department, Odisha.

To

All Collectors.

Sub: Extending co-operation to Audit Personnel for smooth conduct of audit.

Madam/Sir,

In inviting a reference to the subject cited above, I am to say that instances of non-cooperation by the audit institutions to audit personnel while conducting audit of Urban Local Bodies and Panchayat Raj Institutions have come to notice of the Directorate of Local Fund. Needless to mention, LFA Organisation being the statutory auditor for all ULBs and PRIs, it is mandatory for the Local Authorities concerned to get their accounts audited every year. Without co-operation of the auditee institution, smooth and timely completion of audit may not be possible.

2. It is, therefore, requested that necessary instructions may kindly be issued at your level to all the ULBs and PRIs in your district to extend the following facilities to the audit personnel during conduct of audit of those Institutions.

i. Proper sitting arrangement for the audit personnel in the office premises .

ii. Some temporary accommodation may be afforded to the audit team near the office premises in the event no lodging facility is available in the locality.

iii. The audit personnel may be allowed to avail the computer facilities in the office for up-loading their tour diary and draft audit report online.

iv. The records and documents required for audit should be produced promptly for verification, so that the audit can be completed in time.

3. With a view to ensuring transparency in audit, Local Authorities may also kindly be instructed that:-

i. if any of the audit personnel is found to be discourteous, remaining absent from the headquarters during the period of audit and demanding any favour in course of audit, the matter should be brought to the notice of the District Audit Officer concerned or the Local Fund Audit Directorate immediately;

ii. in the event of demand of illegal gratification by audit personnel, the same may be promptly reported to the Vigilance authorities.

Yours faithfully,

27/7/13

Director

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

No 12010 /DLFA.,Dt 14/8/13
DLFA(Prog)-XIV-Aud-62/2013

To

All District Audit Officers,
Local Fund Audit.

Sub:- Surprise Inspection Notes of the District Audit Officers.

Madam/ Sir,

In inviting a reference to the subject cited above, I am directed to state that the surprise inspection notes of some of the District Audit Officers reveal that the auditors are found absent in the camp during the progress of audit. After being detected, the auditors are submitting leave application to regularise their unauthorised absence. The following instructions are issued for the unauthorised absence of the Auditors / Audit Superintendents in the camp.

1. The period may be treated as unauthorised absence and the salary for the period should be withheld.
2. Disciplinary proceedings should be drawn up against such delinquents and the draft charges should be submitted to the Directorate.
3. The unauthorised absence may be treated as misconduct and should be reflected in the PAR/ CCR of the concerned delinquent for the said year.
4. The habitual offenders may not be assigned with any audit work in future and should be engaged for surcharge / compliance work in the office.

The above procedure may be followed meticulously.

Yours faithfully,

14/08/13
Deputy Director

Memo No 12011 /DLFA., Dt 14/8/13 /

Copy forwarded to Deputy Secretary Finance(LFA) Department for favour of information.

14/08/13
Deputy Director

Memo No 12012 /DLFA., Dt 14/8/13 /

Copy forwarded to All Officers, DLFA/Establishment Section, DLFA/ Office Guard File(05 copies) for information and necessary action.

14/08/13
Deputy Director

By. E-mail

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR

****

No 14095 **/DLFA., Date** 2/9/13 **/**
DLFA(Prog)-XIV-Aud- 14 /2013

To

All District Audit Officers,
Local Fund Audit,Odisha.

Sub: Monthly review meeting of District Audit Officers.

Madam/Sir,

With reference to the above cited subject, I am directed to say that it has been decided to hold a meeting of all District Audit Officers every month starting from September,2013. The meeting will be held on 15th of each month and if the same is a public holiday, the meeting will be on the next working day. The first meeting of the District Audit Officers will be held on 16.09.13 at 11.00 AM in the Conference Hall of the Directorate. Besides, the review of the progress of audit, there will be a detailed discussion on the new modalities of Surcharge and Appeal cases.

You are, therefore, requested to make it convenient to attend the meeting as per the schedule.

Yours faithfully,

2/9/13
Asst.Director.

Memo No. 14096 /DLFA.,Dated. 2/9/13/

Copy forwarded to all officers of the Directorate of LFA for information.

2/9/13
Asst.Director.

Memo No. 14097 /DLFA.,Dated. 2/9/13 /

Copy forwarded to all Audit Superintendent/Programme Section / Establishment Section for information and necessary action.

2/9/13
Asst.Director.

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR

****

No 14154 /DLFA., Date 03/09/13 /

DLFA(Prog)-XIV-Aud- 06/2013

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: Holding of Meeting of the District Level Audit Settlement and Monitoring Committee.

Madam/Sir,

In inviting a reference to the above cited subject and enclosing a copy of Government Resolution No 28110/F dated 31.08.2013, I am directed to say that State Government have constituted District Level Audit Settlement and Monitoring Committees in each district under the Chairmanship of the Collector of the district concerned. The District Audit Officer has been made the Member Convenor of the committee. The broad objective of the committee is to monitor the audit compliances and make suitable recommendations for settlement of outstanding audit paras.

2. The committee should meet at least twice in a year, preferably once in the month of January and again in June every year. The District Audit Officer should convene the meeting with prior consultation with the Collector concerned. Besides the members of the committee, the heads of the auditee institutions like the Chief Executive Officer of the Zilla Parishad, Block Development Offices , Executive Officers of the ULBs and Development Authorities/ Improvement Trusts, Comptroller of Finance of the Universities etc. should be invited to the meeting, so that issues of pending Paras relating to such Organisations can be discussed in the meeting.

3. The minutes of the meeting should be recorded and circulated to all Members with a copy to the Directorate of LFA after approval by the Chairman.

4. The Agenda of the meeting shall include as hereunder:-

I. Welcome Address by member convenor.
II. Introductory remarks by Chairman.
III. Review of status of pending paras.
IV. Issues relating to production of accounts to audit, submission of timely compliance by auditee institutions, service of notices on delinquent officials, finalisation of recovery proceedings etc.
V. Any other points with permission of the Chair.
VI. Vote of thanks.

5. The District Audit Officer, being the member convenor, should arrange folders and refreshments for the meeting as per Government norms and the expenditure on this account shall be met from the office contingency.

6. The District Audit Officers should take this opportunity to resolve all pending issues with the District Administration and the Auditee Institutions. The first meeting of the Committee may be convened during the month of September or the 1st week of October this year depending upon the convenience of the Collector of the District concerned. The DAOs having jurisdiction over more than one Revenue District may chalk out the meeting schedules accordingly.

Yours faithfully,

Deputy Director 03/09/13

Memo No 14155 /DLFA.,Dt 03/09/13 /

Copy forwarded to the Deputy Secretary to Government, Finance (LFA) Department for information with reference to Memo No 28114 dated 31.08.2013.

Deputy Director 03/09/13

Memo No 14156 /DLFA.,Dt 03/09/13 /

Copy forwarded to All Officers of DLFA for information and necessary action.

Deputy Director 03/09/13

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR

****

No 14318 **/DLFA., Date** 07/09/13 **/**
DLFA(Prog)-XIV-Aud-13/2012

To
All District Audit Officers,
Local Fund Audit, Odisha.

Sub:- Submission of hard copy of audit reports.

Madam/ Sir,

With reference to the captioned subject, I am directed to say that as per Finance Department Notification No 27891/F dated 29.08.2013, all surcharge action will henceforth be initiated at the District level. The scrutiny of the audit reports before initiation of surcharge action will also be undertaken in the District Audit Office by the auditor(s) and audit superintendent in charge of the Surcharge Section. This obviates the need of further scrutiny of the Audit Reports at headquarters level. Therefore, there is no need to submit the hard copy of the approved audit reports to the Directorate any more. As and when required, the report can be accessed to and downloaded from the ALFA portal. This will also save office stationary and expenses relating to transmission of the reports.

2. It is, therefore, impressed upon all the District Audit Officers that from now onwards no hard copy of the Audit report that are generated through ALFA should be submitted to the Directorate. The auditors also need not furnish hard copy of the Draft Audit Reports to the District Audit Officers / Audit Superintendents. If necessary, the District Audit Officer may download a copy of the Audit Report at his level for necessary follow up action.
3. Before approval of Audit Report, the District Audit Officer must ensure that the Audit Report is complete in all respects including statements & Annexures. Where any information is wanting in the Draft Audit Report or the DAR is incomplete in any manner, the same should be returned to the auditor for necessary rectification within a specified time. However, any defects noticed, in the approved audit report, during scrutiny for initiation of surcharge action, should be rectified by the reviewing officer concerned without returning it to the auditor.
4. Any deviation in the matter will be viewed seriously. This should be circulated among all Audit Superintendents and Auditors.

Yours faithfully,

07/09/13
Deputy Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELANAGAR, BHUBANESWAR

****

No. 14712 **/DLFA** **Date** 17/9/13
DLFA(Prog)-XIV-Aud-13/2012

To

All District Audit Officers,
Local Fund Audit

Sub. : Drafting of Audit Reports

Madam/Sir,

This has come to the notice of the undersigned that the audit reports are being drafted mechanically without any reflection on the overall performance of the auditee institution with reference to its goals and objectives or the mandated task. The financial performance of any scheme or programme is intrinsically related to the physical targets and the broad objective of the said scheme or programme. Therefore, the audit must take a holistic view of financial and physical achievement with due regard to the goals and objectives set for the scheme/programme. The systemic deficiencies and pitfalls should also be identified and brought to notice along with suggestions for corrections and improvement.

2. When audit of a particular institution is being taken up, the auditor must get himself acquainted with the mission, goal and objectives of the organisation, the mandate assigned to it by the Government or the statute under which it is created, the schemes and programmes being implemented by the organisation with the financial and physical targets, targeted beneficiaries, scheme outlines etc, so that the audit can effectively pinpoint the deficiencies and shortfalls in course of the audit.

3. The draft audit report should therefore not only contain the facts and figures but also the critical observations on the above aspects with specific recommendations, if any, pertaining to the said scheme/programme or the institution, as a whole. The Reviewing Authority and the Approving Authority should also look into these aspects while reviewing or approving the report, which will improve the quality of the report. Nonetheless, when any scheme or programme has been successfully implemented or any objective has been achieved remarkably by any auditee institution, the same needs to be appreciated and highlighted also, so as to encourage such performance by the auditee institution.

Yours faithfully,

17/9/13
Director

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

****

No. 15295 /DLFA, Date 30/09/2013

DLFA (Prog)-XIV-Aud-13/2012

From

Shri B.B. Panigrahi,
Deputy Director,
Local Fund Audit, Odisha.

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: Code of Ethics for Audit personnel of Local Fund Audit Organisation.

Madam/Sir,

I am directed to enclose herewith the Code of Ethics for guidance of the audit personnel of the Local Fund audit Organisation who should abide by the said code while discharging their audit assignments. The Code should be circulated to all Auditors, Audit Superintendents and others concerned under your administrative control with strict instructions to abide by it and impress upon them that any violation of the same will be viewed seriously.

Yours faithfully,

Enclosure: As above.

Deputy Director 30/09/13

Memo No. 15296 /DLFA, Date 30/09/2013

Copy to all Officers, Audit Superintendents, Auditors, DLFA/ G.P. Section/Establishment Section, DLFA /Technical Director, NIC (ALFA In- charge) for information and necessary action. The Code may please be hoisted in the ALFA Portal.

Deputy Director 30/09/13

Memo No. 15297 /DLFA, Date 30/09/2013

Copy forwarded to the Deputy Secretary, LFA Branch, Finance department, Odisha for information..

Deputy Director 30/09/13

Code of Ethics prescribed for the audit personnel of the Local Fund Audit Organisation.

Auditing is an independent , objective assurance and consulting activity designed to add value and improve the operations of an institution. It helps an institution accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management , control and governance processes.

The Auditors Code of Ethics is a system or code of behaviour based on moral responsibility and obligation to explain how an auditor must behave. It is a guide for all audit personnel to enhance the performance and professionalism.

Objectives of Code of Ethics.

The basic objectives of Code of Ethics are to promote an ethical standard in the profession of auditing and provides guidance to Auditors in discharge of their responsibilities .

Importance of the Code of Ethics.

A code of ethics is very necessary and appropriate for those in auditing profession. The Code of Ethics includes two basic components :

- Principles that are relevant to the profession and practice of auditing.
- The Rules of Conduct describe behavioural norms expected of auditors .

Principles

Auditors are expected to apply and uphold the following principles

- **Integrity** - The integrity of auditors establishes trust and thus provides the basis for reliance on their judgment. Integrity requires auditors to observe both the form and spirit of auditing standards . It also requires auditors to observe the principles of independence, objectivity, standards , of professional conduct , and absolute honesty in their work.
- **Objectivity-** Auditors must exhibit the highest level of professional objectivity in gathering , evaluating , and communicating information about the activity or process being examined. They must make a balanced assessment of all the relevant circumstances and not to be unduly influenced by their own interests or by others in forming judgments. It is essential that auditors are independent and impartial , not only in fact but also in appearance.

- **Confidentiality -** Auditors must respect the value and ownership of information they receive during audit and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
- **Competency -** Auditors must apply the knowledge , skills and experience needed in the performance of audit.

Rules of Conduct

1. **Integrity**

   Auditors shall :

   - Follow high standards of fairness, integrity and ethical conduct;
   - Achieve their work with honesty, diligence, and responsibility;
   - Observe the law and make disclosures expected by the law and the profession.
   - Not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of auditing or to the Local Fund Audit Organisation;
   - Respect the integrity of other auditors, recognizing their different experience and areas of expertise and contribute to the legitimate and ethical objectives of the organisation.

2. **Objectivity**

   Auditors shall :

   - Conduct the audit keeping in view the provisions of the relevant Acts and Rules without bias, prejudice, variance or compromise.
   - Not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment . This participation includes those activities or relationships that may be in conflict with the interest of the Local Fund Audit Organisation;
   - Remain free of any influence , interest or relationship that impairs professional judgment, independence or objectivity while providing auditing services ;
   - Auditors must not market their services at anytime during the audit process;
   - Reveal any potential personal or perceived conflict of interest during initial contact or communication with the auditee institution;
   - Auditors must avoid conflicts of interest at all times;
   - Auditors must not conduct two consecutive audits for an institution;
   - Protect their independence and not accept any gifts of gratuities which could influence , compromise or threaten the ability of the auditor to act and be seen to be acting independently;

- Uphold both the actual and perceived political neutrality in order to discharge their duties and responsibilities in an impartial way;

3. **Confidentially.**

   Auditors Shall

   - Sustain the confidentially of information received during the audit;
   - Be prudent in the use and protection of information acquired in the course of their duties;
   - Not use audit information for any personal gain or in a manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the Local Fund Audit Organisation;
   - Take all reasonable steps to protect the confidentiality of the audit results , data collected and the anonymity of interviewees;

4. **Competency**

   Auditors shall

   - Engage only in those services for which they have the necessary knowledge , skills and experience , and not assign or subcontract any obligation of the audit program;
   - Continually improve their proficiency and the effectiveness and quality of their skills;
   - Be consistent and accurate in their evaluations of data obtained through documentation, interviews and observation;
   - Strive to be complete in their evaluations and avoid any omissions;
   - Separate fact from opinion clearly and concisely in their evaluations. Support for auditors opinions must be derived from quantitative & measurable data;
   - Commit to honest , thorough and straightforward communication in the performance of audit activities;

Conclusion:-

The code of ethics governing the approach , attitude and mannerism of audit personnel is as important as the rules , enactments and guidelines for operation of the process of audit activities for achieving the ultimate goal for preparation of qualitative Audit Reports. None the less, it is intended to bring in an ethical culture in the Local Fund Audit Organisation.

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
e-mail: dirlfaodisha@gmail.com ; Phone: 0674-2391704; Fax-0674-2391703
****

No. 15850 /DLFA, Date 11/10/2013
DLFA(Prog)-XIV-Aud-Misc-52/2013

OFFICE ORDER

For the purpose of effective monitoring and supervision of the field Offices under Local Fund Audit Organisation , the State is hereby divided into following four ***zones*** to be kept under one Deputy Director/ Joint Director each.

	Name of the Zone	Supervising Officer
I	SOUTHERN ZONE	
	1. DAO, Ganjam 2. DAO, Gajapati 3. DAO, Phulbani 4. DAO, Rayagada 5. DAO, Koraput 6. DAO, Nawarangapur	Shri S. K. Behera, Joint Director
II	WESTERN ZONE	
	1. DAO, Sambalpur 2. DAO, Jharsuguda 3. DAO, Sundergarh 4. DAO, Baragarh 5. DAO, Bolangir 6. DAO, Kalahandi	Shri N. Mishra, Joint Director
IIII	CENTRAL ZONE	
	1. DAO , Cuttack 2. DAO, Puri 3. DAO, Khurda 4. DAO, Bhubaneswar 5. DAO, Angul 6. DAO, Dhenkanal	Shri B. B. Panigrahi, Deputy Director
IV	NORTHERN ZONE	
	1. DAO, Mayurbhanja 2. DAO ,Keonjhar 3. DAO, Balasore 4. DAO, Bhadrak 5. DAO, Jajpur at Chandikhol	Shri D.K. Parida, Deputy Director

This shall come into force with immediate effect.

11/10/13
Director

Memo No: 15851 ..../DLFA dt. 11/10/2013

Copy forwarded to Deputy Secretary to Govt.,(LFA Branch,) Finance Department, Odisha for information.

Deputy Director 11/10/13

Memo No: 15852 ..../DLFA dt. 11/10/2013

Copy forwarded to All Officers of DLFA/ All Audit Superintendents of DLFA/ Programme Section/ Establishment Section for information and necessary action

Deputy Director 11/10/13

Memo No: 15853 ..../DLFA dt. 11/10/2013

Copy forwarded to All District Audit Officers, LFA, Odisha for information and necessary action.

Deputy Director 11/10/13

SURCHARGE MATTERS

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

****

No 1634 /DLFA, Dated 20/12/12 /.

DLFA (Prog)- XIV-AUD-13/ 2012

From

Sri P.K.Biswal,
Director, Local Fund Audit.

To

All District Audit Officers,
Local Fund Audit.

Sir/ Madam,

It is noticed that, quite often progress of surcharge proceedings against a delinquent is stalled due to non-service / non-return of the served copy of the show cause notice issued U/S 9(2)(b) of Odisha Local Fund Audit Act,1948. In a bid to improve matters, you are directed to serve the show cause notice under section 9(2)(b) of Odisha Local Fund Audit Act,1948 through your own agency and by registered post with acknowledgement duely addressed to the delinquent where for any reason whatsoever the show cause notice is returned un-served as was envisaged in Finance Department Letter No 677-XVI-AUD-02/74/LFA, dated 04.03.1976. The acknowledgement signed by the delinquent or an endorsement by a postal employee that the delinquent refused to take delivery, which is deemed to be *prima facie* proof of service, may be kept in the case record. In cases where the whereabouts of the persons concerned are not available , publication in the local news papers shall be made and cost of publication met out of available office contingencies .

Yours faithfully,

20/12/12

Director
Local Fund Audit.

Memo No 1635 /DLFA,Date 20/12/12

Copy forwarded to all Audit Superintendents / Auditors and Issue Section of the Directorate of Local Fund Audit, Odisha, Bhubaneswar for information and necessary action.

20/12/12

A.E-cum- Assistant Director.

DIRECTORATE OF LOCAL FUND AUDIT
TREASURY AND ACCOUNTS BHAWAN
KHARAVELA NAGAR, BBSR-3

No 5283 ; Date 20-05-13

DIR-LFA5-AUDIT-0058-2012

From

Sri Pradeep Kumar Biswal
Examiner-cum-Direcror & Addl. Secy to Govt.

To

The Commissioner-cum- Secretary,
Panchayati Raj Department, Odisha

Sub:- Problem in service of show cause notices and surcharge orders upon the delinquents for surcharge action on Gram Panchayat audit.

Sir,

With reference to the subject cited above, I am to draw your kind attention to the difficulties in return of served copies of the show cause notices and surcharge orders from the BDOs, which are sent through their office to be served upon the delinquents against the recoveries suggested in the audit of Gram Panchayat accounts.

After receipt of the approved audit reports it is the responsibilities of Directorate of Local Fund Audit to initiate surcharge action for realisation of the recoverable amount suggested in the audit report U/s 9(2)(b) and 9(3) of OLF Audit Act, 1948 . As a part of the surcharge action, the show cause notices are to be initiated and served upon the delinquents to submit their explanation within one month from the date of service of the show cause notice. After expiry of the stipulated time period, surcharge order u/s 9(3) of OLFA Act 1948 is required to be issued in case of failure of submission of explanation or rejection of the explanation. Similarly, there is a fourteen days of time period from the date of receipt of surcharge order to submit memorandum of appeal by the delinquents. Hence, the served copies of show cause notices and surcharge orders are indispensable for taking further follow up action.

In the present system the show cause notices and surcharge orders are sent in triplicate to the BDOs as provided under Rule.181 of the OGP Rule 1968 to be served upon the delinquents through their offices, wherein they are requested to return the served copies to the Assistant Examiner of Local Accounts, Deputy Examiner of Local Accounts or the Examiner of Local Accounts who has issued the show cause notice (as per the Finance limit fixed) It is alarming to note that in 95% of the cases the served copies are not returning from the BDOs . As a result, the follow up action is not possible without the served copies. The present position of pending served copies is reflected below.

Category	Issued	Served copies returned	Pending
Show cause notices	**2150**	**126**	**2024**
Surcharge Orders	**107**	**26**	**81**

In the aforesaid background, I am to request you kindly impress upon the BDOs of your Department to utilise the Gram Panchayat Extension Officers working under their control for taking effective steps to serve the Show cause notices and surcharge orders upon the delinquents and return the served copies with their dated signatures as a token of acknowledgement to the concerned Assistant Examiner of Local Accounts, Deputy Examiner of Local Accounts , or the Examiner of Local Accounts for further follow up action at the appropriate level.

Yours faithfully,

20/5/13

Examiner-cum- Director and
Additional Secretary to Govt.

Memo No. 5284 /DLFA.,dt. 20.5.13

Copy forwarded to the Deputy Secretary to Government (LFA), Finance Department for information.

20.05.13

Deputy Director

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

(19)

No....5703............/DLFA **Date...28.5.13..........**
DLFA(Prog.)- XIV-Aud-13/2012

To

All District Audit Officers,
Local Fund Audit, Odisha

Sub. : Service of notices through Process Servers.

Madam/ Sir,

In course of my visit to different District offices and review of the performance in respect of Surcharge Proceedings both in the Head Qrs. and the field offices, it has come to my notice that action u/s 9(3) of the OLFA Act. is being grossly neglected due to non-service of Show Cause Notices u/s 9(2)(b) of the OLFA Act. Presently, these Show Cause Notices are being served through the Collectors of the respective Districts, which causes in ordinate delay even for years together in getting the served copies of the notices. In the process, the surcharge actions do not reach its finality and in most of the cases stagnate at the Show Cause Stage. This adversely affects the efficiency and performance of the organisation.

2. In order to address the problem it is now decided that atleast one or two Group-D staff should be earmarked as "Process Server" in each office keeping in view the work load of the office and availability of such staff. As far as practicable, the Show Cause Notices u/s 9(2)(b) and the Surcharge Orders u/s 9(3) of OLFA Act should be served directly on the delinquents through these Process Servers and the served copies may be placed in the respective files for record and follow up actions.

3. Besides, the District Audit Officers should personally meet the concerned officer in charge in the Collectorates each month to expedite service of the notices. One of Audit Superintendents may also be deputed to the Collectorates at regular intervals to follow up the matter.

4. Needless to mention, the performance of the District Offices will be judged by the efficiency in service of the notices and disposal of the Surcharge Proceedings, which will be reviewed on monthly basis. All DAOs are therefore requested to take immediate steps in the matter in the above light.

Yours faithfully,

28/5/13
Director

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

****

No 5962(19) /DLFA, Date 1. 6. 2013 /.
DLFA(Prog)-XIV-AUD-13/2012

From

Sri P.K.Biswal,
Examiner -cum- Director

To

The All District Audit Officers.

Sub- Incentive and Award for best initiation and disposal of the surcharge cases u/s 9(2) b, 9(3) and 10(1) of O.L.F.A Act, 1948

Madam/Sir,

As you are aware, the main objective of the Local Fund Audit Organization is to conduct audit of accounts of local bodies as well as to make their accounts error- free by way of giving advice and suggestion in the process of audit. The other important activity is to initiate recovery process through surcharge action on the Audit Reports generated by the organization, wherein amount of loss, incurred by negligence, excess payment and illegal payment etc., is suggested for recovery and to take necessary follow up action on the surcharge cases so initiated. But it is observed that the achievements in respect of initiation, follow up action and disposal of the surcharge cases are not satisfactory and not up to the mark. It may not be always due to the fault of our officers or audit personnel, but quite often initiation of Surcharge action u/s 9(2)(b) at the head-quarter level is inordinately delayed due to non-submission of rectified reports and non-furnishing of the spot verification report in time . Several other reasons like non-service of show cause notice & surcharge orders, non-availability of present address of the delinquents are also responsible for which sizable number of surcharge cases are pending at the level of D.A.Os as well as at the level of the headquarters for initiation and follow up action u/s 9(2) b, 9(3) and 10(1) of O.L.F.A Act 1948.Proper monitoring and sincere efforts are required to be taken to achieve the goal by overcoming these hindrances. It is felt that it is high time to accelerate the process by introduction of suitable incentive and award to the best achiever District Audit Office in respect of initiation and disposal of the surcharge cases.

In order to select the best District Audit Office for the purpose, all the DAOs have to submit the data in the annexed format in duplicate to reach this office by second week of each month(One set exclusively for G.P. & the other set for other institutions). Basing on the performance, in numbers/ percentage of achievement, at the end of the year, selection will be made for the best achiever district. The data so forwarded to this office will be scrutinized by the Directorate in respect of the District

Audit Offices and the same will be checked by the Inspecting Authority during Inspection. In the same process, award will also be given to one of the Surcharge Seats of the Headquarter entrusted with the work of initiation and follow up action u/s 9(2) b, 9(3) and 10(1) of O.L.F.A Act 1948.The awards for a particular financial year will be given just before one month of commencement of next year's annual audit programme. The awards for the year 2013-14 is to be given during April,2014.

The above instructions may be followed scrupulously.

Yours faithfully,

1/6/13

Examiner-cum-Director,
Local Fund Audit, Odisha,
Bhubaneswar.

(37)

Memo No. 5963 /DLFA, Dt. 1.6.2013

Copy to All Officers of the Directorate, Local Fund Audit, Odisha/ All Audit Superintendents, DLFA/ All Auditors, DLFA, Orissa, Bhubaneswar for information and necessary action.

All Auditors assigned with the work of surcharge actions for different districts in the Headquarters are instructed to submit the information in the first week of each month to the programme section through their respective Audit Superintendent.

01/06/13

D.E.-cum-Deputy Director,
Local Fund Audit,Odisha,
Bhubaneswar.

(2)

Memo No. 5964 /DLFA, Dt. 1-6.2013

Copy to the Technical Director, NIC, I/C of ALFA and to Sri S.Sarangi, Auditor for information & with an instruction to make it convenient to the ALFA to feed the data by the different Audit Offices for preparation of database in this respect

01/06/13

D.E.-cum-Deputy Director,
Local Fund Audit,Odisha,
Bhubaneswar.

Format for Appraisal of Performances of Office of the D.A.O.,(L.F.A), .../Surcharge seats of ....,D.L.F.A. in respect of initiation and disposal of the surcharge cases u/s 9(2) b, 9(3) and 10(1) of O.L.F.A Act 1948 for the month of ....

A) Audit Report

No. of Audit Reports pending at the beginning of the month			No. Of Audit Reports received/issued during the Month	Total	Disposal during the month				No. of Audit Reports pending for initiation and action at the end of the month		
ARs without action	ARs with action	Total			Letters issued for rectification of defects in A.R.s and issue of corrigendum(For Head Quarters only)	Action taken under U/S 9(2)(b)	Audit Reports filed for no action	Total Disposal	ARs without action	ARs with action	Total
1	2	3	4	5	6	7	8	9(7+8)	10	11	12(5-9)

B) Surcharge Cases U/S 9(2)(b)

No of Surcharge Cases pending U/S 9(2)(b) at the beginning of the month	No of cases initiated during the Month	Total	No of S.C notices u/s-9(2)(b)served through own Process Server(for DAOs only)	Action Taken during the month				No of cases pending for issue of Surcharge Orders U/S 9(3) at the end of the month
				Reminders issued for return of served copy	Present Address of D.O. sought for from his Parent Deptt.	SVR called for on the explanation of D.O./ on receipt of Served Copy(For Head quarters)	9(3) issued	
1	2	3	4	5	6	7	8	9 (3-8)

C) Surcharge Cases U/S 9(3)

Surcharge Cases pending U/S 9(3) at the beginning of the month			No of Surcharge orders issued u/s 9(3) during the month	Total	Action Taken during the month				Pending at the end of the month (Bifurcate the cases as in appeal stage and other cases)
In appeal stage	Others	Total			Reminders issued for return of served copy	Served copy received and certified u/s 10(1)	Cases covered under Appeal & Case record transmitted to Appeal Seat	Cases Dropped	
1	2	3	4	5	6	7	8	9	10

D) Statement of Amount recovered during the month

Sl no	Particulars of recovery	Before 9(2)b during compliances to A.R	During 9(2) b before issue of 9(3)	During 9(3) and before issue of 10(1)	During the period of appeal	After issue of 10(1)	Remark
1	2	3	4	5	6	7	8

Signature

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

No.....6734.........../DLFA, **Date..13-06-2013**
DLFA(Prog)-XIV-Aud-Misc-52/2013

From
Shri D.K. Parida
Deputy Director,
To
All District Audit Officers

Sub:- Issuance of corrigendum before initiation of surcharge action u/s 9(2)(b) of OLFA Act, 1948.

Sir/Madam,

Instances have come to the notice of the undersigned that corrigenda in respect of defective Audit Reports are being issued after initiation of surcharge action. This happens owing to inadequate scrutiny of the audit report by the Reviewing Officer and District Audit Officer. Further, corrigendum proposals communicated from the State Head Quarters/Directorate are not being attended to in time. As a result, difficulties are being faced in subsequent stages of surcharge action viz. Appeal before the Examiner, Development Commissioner and Hon'ble Minister, H&UD. Even in some cases, due to inadequate review of the paragraphs at the scrutiny stage regarding their tenability, delinquents are being exonerated easily and the very purpose of surcharge action is defeated.

In order to get rid of these problems, it is impressed upon all the District Audit Officers to scrutinize the Audit Reports properly before issue to all quarters. Side by side, the defects noticed in the aftermath of issue should also be rectified promptly supplementing necessary corrigendum wherever applicable prior to issue of Surcharge notice u/s 9(2)(b).
These instructions should be circulated among all auditors and audit superintendents under your control for their guidance.

Yours faithfully
13.06.13
Deputy Director

Memo No.- 6735(12) Dt. 13-06-2013

Copy to all Officers/ P.A to Director/ all Audit Superintendents/ Smt. Minati Sahoo, T.D, NIC, FID, FD for information and necessary action.

13.06.13
Deputy Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR

****

No 6811 **/DLFA., Dt** 17.6.13 **/**
DLFA(Prog)-XIV-AUD-13/2012

To

All District Audit Officers,
Local Fund Audit.

Sub:- Service of Notice on Block Development Officers.

Madam/ Sir,

In inviting a reference to the captioned subject above, I am directed to say that difficulty is being experienced in service of notices u/s 9(2)(b) and surcharge orders u/s 9(3) of the OLFA Act on the delinquent officials due to non-availability of their present address . Many a times correspondence with the Collectors of the districts concerned does not yield any positive result.

2. In this context it is to be mentioned that the names and the present posting of the OAS officers, who had earlier worked as BDOs , are available in the websites of G.A Department and Revenue and Disaster Management Department which can be obtained by logging in to www.Odisha.gov.in . Instead of making futile routine correspondence with the Collectors, the present whereabouts of such officers can be ascertained from the above websites. A hard copy of the said lists of officers can be downloaded from the websites and kept in the surcharge section for reference. When the present address of the officer concerned is ascertained, the notices can be served on him by Registered Post with A.D or by process server or through the head of office concerned by registered post.

3. In the event it is observed that the officer concerned does not figure in any of the lists, then it is presumed that he has retired from service on superannuation in the meanwhile. In such cases the notice may be served through the Administrative Department concerned i.e Revenue and Disaster Management Department for officers upto OAS-I(Junior Branch) and G.A Department for officers above OAS-I(Junior Branch). The Under Secretary or Deputy Secretary of both the Departments can also be requested to intimate the present address of the officer concerned for service of the notice.

Yours faithfully,

17.06.13

Deputy Director

DIRECTORATE OF LOCAL FUND AUDIT
TREASURY AND ACCOUNTS BHAWAN
KHARAVELA NAGAR, BBSR-3

No 9771 ;Date 16.7.13

DIR-LFA5-AUDIT-0058-2013

From

Sri P.K.Biswal,
Director, Local Fund Audit &
Ex-Officio Additional Secretary to Govt.
Finance Department.

To

All Collectors.

Sub: Return of served copies of the show cause notices & surcharge orders sent to the BDOs to serve upon the delinquents of Gram Panchayats.

Sir/Madam,

With reference to the captioned subject, I am to draw your kind attention to the difficulties in post-audit action for non-service of the show cause notices and surcharge orders issued against the delinquents of Gram Panchayats as per the provisions under Odisha Local Fund Audit Act, 1948. In the present system, these notices/orders are being sent in triplicate to the concerned BDOs to serve upon the delinquents through their office and return the served copies to this Directorate / the District Audit Offices for further follow up action at appropriate level. But it is observed that a few no. of served copies are returned from the BDOs. It is worthwhile to mention here that 2257 no. of show cause notices and Surcharge orders have been sent to the BDOs from the headquarter level against which 151 no. of served copies have been returned so far.

In the aforesaid background, I am to request you to kindly impress upon the BDOs in your district to take proactive steps for service of the show cause notices and surcharge orders within a stipulated time period and return the served copies with dated signatures of the delinquents so as to take further follow up action at appropriate level.

Yours faithfully

o/c 16/7/13

Director,
Local Fund Audit, Odisha.

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
e-mail: dirlfaodisha@gmail.com ; Phone: 0674-2391704; Fax-0674-2391703
****

No. 13236 **/DLFA,** **Date** 30/8/13
DLFA(Prog)-XIV-Aud-13/2012

From

Shri B.B. Panigrahi,
Deputy Director,
Local Fund Audit, Odisha.

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: New modalities for surcharge and appeal cases.

Madam/Sir,

In inviting a reference to the above cited subject and enclosing copies of the Govt notifications, no. 27891/F, dtd. 29.08.2013 & no. 27897/F, dtd. 29.08.2013, I am directed to say that surcharge and appeal cases under O.L.F.A. Act, 1948 will be disposed of in the following manner with effect from 1st September, 2013.

SURCHARGE

I.	Upto ₹ 50,000/-	Assistant Examiner-cum-Audit Superintendent.
II.	Above ₹ 50,000/- /-	Assistant Examiner-cum- District Audit Officer.

APPEALS

I.	Upto ₹ 1,50,000/-	Deputy Examiner-cum- Deputy Director.
II.	Upto ₹ 2,50,000/-	Deputy Examiner-cum- Joint Director.
III.	Upto ₹ 5,00,000/-	Examiner-cum- Director.
IV.	Above ₹ 5,00,000/-	Secretary to Government, Finance Department.

2. This new arrangement will be followed for all cases initiated on or after 01.09.2013.The old cases initiated by Asst. Examiner but in respect of which Surcharge Order u/s 9(3) has not been issued prior to 01.09.2013 shall also be dealt with as per this new arrangement.

3. But cases in respect of which surcharge order u/s 9(3) has already been issued prior to 01.09.2013 shall be disposed of as per the old provision.

4. While issuing surcharge order u/s 9(3) of OLFA Act, 1948, care should be taken to mention clearly the correct designation of the Appellate Authority as per the new provision. The Asst. Examiner should see to it before signing the surcharge order in order to avoid possible mistake.

5. The cases in respect of which surcharge action has already been initiated,i.e., show cause notice u/s 9(2)(b) has been issued at the Head Quarter level will be dealt at the headquarter level as per the old provision of surcharge and appeal.

6. The Audit Reports will not be subject to scrutiny at the Headquarter level any more. The DAOs are instructed to exercise thorough scrutiny of the Audit Reports to ensure that they are in order before initiation of surcharge action in respect of those Audit Reports. The Auditor/Audit Superintendent in charge of the Surcharge Section should certify that the Audit Report is in order before initiation of surcharge proceeding.

No surcharge action should be initiated in a mechanical way without verifying the merit, tenability and authenticity of the objections in the Audit Report.

7. All the Audit Reports pending for surcharge action(in respect of Pat-II and III of Surcharge Statement) are to be disposed of at the District Office level. A list of suchcases is being transmitted shortly .

8. Most of the audit objections are being commented upon as inconsistent by the higher Appellate Authority. All auditors should be instructed to quote relevant Act, Rules, Executive Instructions, Govt. Orders etc. while drafting the Report so as to establish the objection and to avoid future embarrassment at subsequent stages.

9. The Audit Reports pending for rectification of defects should be attended to swiftly. Corrigendum, wherever necessary, should be issued to all concerned and surcharge action thereafter is to be initiated at the District Office level.

10. The surcharge section in the District Audit Offices should be strengthened in the changed scenario post 01.09.2013.

These modalities and instructions should be scrupulously followed from 1st October 2013.

Yours faithfully,

Deputy Director 30/08/13

Memo No. 13237 / DLFA, Date 30/8/13

Copy forwarded to all Officers/Audit Superintendents, D.L.F.A., Odisha for information and necessary action.

Deputy Director 30/08/13

Memo No. 13238 / DLFA, Date 30/8/13

Copy forwarded to the Deputy Secretary to Government, Finance(LFA) Department, Odisha / Smt M.Sahoo, Technical Director, N.I.C., I/C , ALFA for information and necessary action.

Deputy Director 30/08/13

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

No. 15179 /DLFA Date 28/9/13
DLFA(Prog)-XIV-Aud-13/2012

From

Sri P.K. Biswal,
Director, Local Fund Audit, Odisha.

To

All District Audit Officers,
Local Fund Audit, Odisha.

Sub: Surcharge action and fixation of responsibility in respect of advance that remained unadjusted for more than one year and advance treated as irrecoverable.

Madam/Sir,

It has come to notice that quite often confusion arises while suggesting surcharge action and fixing responsibility in respect of advance that remained unadjusted for more than one year. It is found that in the Audit reports, surcharge action is being invariably suggested against the sanctioning authority while the person who has taken the advance is not being brought into the ambit of surcharge action.

2. In the Finance Department Letter No. 3512-V-Aud-109/1996-F, dt. 01.05.1997, it was decided that when an advance remains unadjusted even after passing of the final bill or becomes irrecoverable, the advance amount can be surcharged on the person/ persons responsible. Further, in the FD Circular No. XIV-Aud-11/2002-2221/F, dt. 08.03.2002 and the Circular No. XIV-Aud-6/2003-114/F, dt. 05.01.2004, it was clarified that any advance amount that remains unadjusted without any valid reason for more than one year in respect of accounts of auditee institutions (including Government account in case of Panchayat Samities), it should be treated as a loss to the auditee organisation and the Government and surcharge proceedings are to be initiated against the persons responsible.

3. Taking into account the instructions given in the FD Circular No. 4949-XVI-Aud-2/74/LFA, dt. 30.09.1974, No. 4667-XIV-Aud-2/72, dt. 28.11.1973 and No. 992-A-II-Aud-65/72, dt. 08.03.1973, wherein it is envisaged that in respect of payment made contrary to law, surcharge proceedings shall be instituted against the person(s) making or authorising payment but not against the payee, the auditor and the reviewing officer concerned are fixing responsibility on the advance sanctioning authority only.

4. When suggesting surcharge action and fixing responsibility regarding unadjusted advances, it should be borne in mind that while it is the responsibility of the advance sanctioning authority to take appropriate steps for adjustment of the advance or refund of the unspent amount of advance, at the same time, it is also the duty of the advance holder to submit proper bills and/or refund the unspent advance and get the advance adjusted after incurring expenditure for the purpose. When advance is paid to a Government official and he has neglected in submission of bills for adjustment, both, the sanctioning authority and the advance holder are responsible for non-adjustment of the advance. However, in case of advances outstanding against non-Government persons or agencies, the person(s) responsible for payment of the advance is/are liable for surcharge action. So, it is imperative that the auditor and the reviewing officer concerned should be very careful while recommending surcharge action and fixing responsibility in case of unadjusted advances.

5. In view of the confusion about fixation of responsibility, after careful consideration, the following guidelines are issued which should be followed scrupulously by all concerned in the matter of advances outstanding for more than one year.

i) As envisaged in the Finance Department Circular No. 2221/F, dated 8th March, 2002, the auditors, during audit, are to elicit information from the auditee organisation, on outstanding advance regarding the name & designation of the person(s) against whom the advance is outstanding, amount, purpose & date of payment of advance, the officers responsible for payment of the same along with supporting documents/records. A statement giving all the above particulars should be appended to the audit report.

ii) In case, detailed information regarding the name of advance holder and the amount is not provided by the auditee institution, the officers/personnel responsible for the payment of the advance for the relevant periods should be recommended for surcharge action for the total amount of advances outstanding.

iii) In cases where year wise break up of advances is not provided to the audit, surcharge action should be suggested against the officer/personnel who failed to provide the elicited information citing the appropriate reasons in the para of the audit report.

iv) In case of advances that remained unadjusted for more than one year or advances which are irrecoverable, both the sanctioning authority and the advance holder should be held equally responsible and surcharge action is to be suggested against them accordingly.

v) Where it is revealed from documentary evidence that the advance holder has submitted vouchers for adjustment of advance, but it has remained unadjusted due to negligence of the officer/personnel entrusted with the task, the local authority should be asked, through objection statement, to square up the outstanding advance, failing which, the said officer/ personnel is/are to be surcharged against. But the circumstances under which surcharge action is thus recommended should be clearly stated in the para.

vi) In case of works, the advances which remain unadjusted, even after passing the final bill, may be included in the surcharge list even though they may not be outstanding for more than one year.

This circular will have immediate effect. Surcharge cases already finalised will not be reopened. However, pending cases may be decided in the light of the above guidelines.

Yours faithfully,

28/9/13

Director

Memo No. 15180 /DLFA, Date 28/9/13

Copy forwarded to the Deputy Secretary, LFA Branch, Finance Department/Deputy Secretary, P.R. Department/Deputy Secretary, H & UD Department/Deputy Secretary, Department of Higher Education/Deputy Secretary, Department of School & Mass Education/Director, P.R./Director, Municipal Administration/Director, Higher Education/Director, School & Mass Education/All Collectors for information.

It is requested that this circular may be communicated to all subordinate offices under their control.

Deputy Director, 28/09/13
Local Fund Audit, Odisha

Memo No. 15181 /DLFA, Date 28/9/13

Copy to all Officers, DLFA/all Audit Superintendents at DLFA/ all Auditors, DLFA/ Programme Section/G.P. Section/ Establishment Section, DLFA, Odisha/ Technical Director, NIC, I/C, ALFA for information and necessary action.

Deputy Director, 28/09/13
Local Fund Audit, Odisha

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
Phone: 0674-2391704, e-mail: dirlfaodisha@gmail.com.

****

No. 15599 **/DLFA** **Date.** 8/x/13
DLFA(Prog)-XIV-AUD-13/2012

To
All District Audit Officers,
Local Fund Audit.

Sub: Fixing of responsibility against Chairperson/Vice Chairperson of Urban Local Bodies.

Madam/Sir,

Instances have come to notice that while auditing the accounts of Urban Local Bodies, in some audit reports responsibility has been fixed against Chairperson/Vice Chairperson for their involvement in the process of payment causing positive loss to the auditee institution, while in some other audit reports they are being left out without assigning any valid reasons even though they are involved in the process of payment causing positive loss to the Urban Local Bodies concerned.

The Law Department was moved in the matter of initiation of surcharge action against the Chairman, Tarava NAC for the year 2010-11 for their considered views. The opinion of the Law Department in the said case is as follows:

"According to section 382 *(of Odisha Municipal Act, 1950)* a person shall be liable for any expenditure made from Municipal fund contrary to the law where such illegal payment has been authorised by him while acting as Chairperson, Vice-chairperson, Councillor or Executive Officer. In any such case, a suit for compensation can be instituted against the concerned person pursuance to the decision taken by the Municipality at a meeting provided that the State Govt. has not condoned any such illegal payment for given reasons.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

As such, there is no bar for taking legal action against the Chairman on the plea that the decision was taken in the Council meeting. Therefore, action aforesaid as provided in law can be taken against the Chairperson in the aforesaid circumstances."

You are therefore impressed upon to instruct all the audit personnel to follow the aforesaid considered views of the Law Department scrupulously during course of audit of Urban Local Bodies, while fixing responsibility for positive loss to the auditee institution.

Yours faithfully

Deputy Director 08/10/13

ACCOUNTS REVIEW MATTERS

/

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR
****

No_______6488______________/DLFA.,Dt. 11.06.2013
DLFA(Prog)-XIV-AUD-15/2012

To
All the Principals,
Aided Colleges, Odisha.

Sub: Online submission of proposals for Accounts Review Program

Dear Sir/Madam,

In continuation to the earlier communication made by this Directorate via letter no. DLFA (Prog)-XIV-AUD-15/2-12-3366 (453)/DLFA, dated 2nd April 2013, this is to inform that the Directorate of Local Fund Audit has reviewed the proposals submitted by different colleges across the state.

On reviewing the proposals it is found that some colleges have not submitted proposals as per the guidelines provided. Therefore, in order to expedite the process a decision has been taken to collect proposals online from colleges and also to entrust CA firms for clearing up of all backlog accounts through Accounts Review Program.

Hence you are requested to visit www.lfaodisha.ipetechnologies.com to submit **online proposals** for remaining pending financial years and also to view the status of already submitted proposals for 1st phase.

The Accounts Review of the Aided Colleges will be conducted in four phases as mentioned below;

Phase	**Months**	**Last date for submission of Online proposals**
1st Phase	July 2013 and August 2013	20th June 2013
2nd Phase	September 2013 and October 2013	20th August 2013
3rd Phase	November 2013 and December 2013	20th October 2013
4th Phase	January 2014 and February 2014	20th December 2013

The colleges which have not yet submitted the proposals for 1st phase need to submit an online proposal on priority basis and also the colleges whose proposals have not been approved for the 1st phase also need to submit new proposals online on or before the above mentioned due date.

After submission of proposals, a printout will be generated by the software, which is to be signed by the respective college Principal and sent it to this Directorate of Local Fund Audit by post/courier to reach by the afore said date.

All terms and conditions for Accounts Review program will remain unchanged as issued by the DLFA vide the letter no. DLFA (Prog)-XIV-AUD-15/2-12-3366 (453)/DLFA, dated 2nd April 2013.

To get Username and Password instructions have been given in the website. Please follow the instructions accordingly and get passwords on the Principal/Nodal Officer mobile numbers. In case of non-receipt of username and password, please send a request mail from the college official mail Id to dirlfaodisha@gmail.com.

Yours faithfully,

11/6/13
Director

Memo No **6489** /DLFA., Dt. 11.06.2013

Copy forwarded to the Director, Directorate of Higher Education, Odisha for information. He is requested to kindly issue suitable instructions to the concerned colleges to submit the proposals within due date.

11/6/13
Assistant Director

Memo No **6490** /DLFA., Dt. 11.06.2013

Copy forwarded to All District Audit Officers, Local Fund Audit for information.

11/6/13
Assistant Director

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

****

No. 9854 /DLFA, **Date 17.7.13**
DLFA(Prog)-XIV-Aud-15/2012

From

Shri D.K. Parida
Deputy Director,

To

All Empanelled C.A. Firms.

Sub: Accounts Review of Aided Colleges.

Sir,

It is for your active co-operation that the 1st phase Accounts Review Programme for aided colleges is already under way from 1st July 2013 and is to culminate on 31st Aug 2013. But it has come to the notice of the Directorate that some colleges are unable to produce the relevant records for review.

In this context, I am directed to advise that before proceeding physically to take up review, the C.A. Firms should ascertain, over phone, regarding availability of records and readiness of the colleges to produce the records, relating to the allotted years concerned, for accounts review and then act accordingly in order to avoid wastage of time and energy. In the event, any college expresses its inability to furnish records for review, the fact should be obtained from the Principal in writing through e-mail and subsequently reported to the Directorate and the District Audit Officer concerned along with a copy of the Principal's letter, by e-mail so that it can be brought to the notice of the Department of Higher Education.

Yours faithfully,

17-07-13

Deputy Director

Memo No. 9855 /DLFA, Date 17.7.13

Copy forwarded to all District Audit Officers, Local Fund Audit/ Principals of all aided colleges for information and necessary action.

17-07-13

Deputy Director

By e-mail

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
e-mail: dirlfaodisha@gmail.com ; Phone: 0674-2391704; Fax-0674-2391703

****

No....14516................................/DLFA, **Date..12/9/13..........**
DLFA(Prog)-XIV-Aud-15/2012

From

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

To

All D.A.O.s,
Local Fund Audit, Odisha.

Sub: Approval and issue of Accounts Review Reports submitted by C.A. Firms in respect of aided colleges.

Madam/Sir,

With reference to the subject noted above, I am directed to bring to your notice that the 1st phase Accounts Review Programme has been closed on 31.08.2013 and some C.A. Firms have submitted their Reports through ALFA. Before approval of the Accounts Review Reports, you are to ensure that the reports are complete in all respects without any omission and defect. In this connection, the following points are to be borne in mind by the reviewing officer while reviewing the report so that no problem is faced during compilation of annual report and taking follow up action under O.L.F.A. Act, 1948.

1. The Report should contain information on the following items in the respective paragraphs:
   (a) Financial Position – Abstract with detail statement of receipt & expenditure , especially in respect of students fund.
   (b) Bank reconciliation.
   (c) Grant Position with year wise break up of unspent grant.
   (d) U.C. Position with year wise break up.
   (e) Staff & Student strength along with comments on excess appointment of staff *vis-à-vis* prescribed yardstick.
   (f) Investment details with comments on receipt of interest.
   (g) Fees and fine position with details of amount outstanding for deposit in Govt. Treasury.
   (h) Advance position with person wise details & year wise break up of outstanding advance.

(i) Fixation of responsibility in paragraphs involving recovery and possible surcharge action mentioning full name & designation of the person(s).

(j) Result of Audit.

2. During scrutiny, if any gross irregularity is noticed to have been reported, the DAO may verify the same on the spot to ensure its genuineness. Further, if the report is found to be deficient , the DAO should return the same to the CA firm concerned , under intimation to the Directorate, asking it to rectify the commission and supply the omissions therein and re-submit the report with seal and signature.
3. After scrutiny of the Accounts Review Report, the DAO shall approve the report **within 30 days** after submission of the report in ALFA portal. The 30 days limit has to be stuck to by the DAOs. The 30 days period for approval will be calculated by excluding the no of days elapsed from the date of return of the report to the date of re-submission by the C.A. Firms concerned.
4. The D.A.O.s should not issue the approval certificate as earlier instructed to do, to either the C.A. Firm concerned or the College concerned until further orders from the Directorate.

These guidelines are to be followed scrupulously.

Yours faithfully,

12/09/13

Deputy Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
e-mail: dirlfaodisha@gmail.com ; Phone: 0674-2391704; Fax-0674-2391703

****

No. 15246 /DLFA, **Date. 28/09/13**
DLFA(Prog)-XIV-Aud-15/2012

From

Sri B.B. Panigrahi,
Deputy Director, Local Fund Audit,
Odisha, Bhubaneswar.

To

The Principals,
All Aided Colleges, Odisha.

Sub: Accounts Review of Aided Colleges by C.A. Firms.

Sir,

Inviting a reference to the subject cited above, I am directed to say that Government have been pleased to decide that the audit of the aided colleges for the accounting years from 2000-01 onwards only will be conducted by the C.A. Firms. Hence, I am to inform you that the assignments to C.A. Firms for review of your accounts in the 2nd phase and the pending assignments of 1st phase those have been shifted to 2nd phase and relate to accounting years prior to 2000-01 are hereby cancelled.

Therefore, review of the accounts for the years from 2000-01 onwards only are to be taken up. In cases where the assigned accounting years relate to both the periods, i.e., years prior to 2000-01 and period from 2000-01 onwards, review work may be taken up for the years from 2000-01 onwards leaving out the previous years. However, in case of assignments that have already been taken up, review work will be continued irrespective of the years of account.

I am to further inform that the cost of accounts review by C.A. Firms shall be borne by the Government for the period upto 2011-12. But cost of accounts review for years from 2012-13 onwards shall be borne by the College concerned as intimated earlier.

Yours faithfully,

Deputy Director 28/09/13

Memo No. 15247 (271) /DLFA, date. 28/09/13

Copy to all C.A. Firms empanelled with the Directorate of Local Fund Audit, Odisha /All DAOs, LFA / Technical Director, NIC, ALFA I/C for information and necessary action.

Deputy Director 28/09/13

Memo No. 15248 (2) /DLFA, date. 28/09/13

Copy forwarded to the Deputy Secretary, LFA Branch, Finance Department , Odisha/ Director, Higher Education, Odisha for information.

Deputy Director 28/09/13

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
TREASURY & ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR
e-mail: dirlfaodisha@gmail.com ; Phone: 0674-2391704; Fax-0674-2391703

****

No. 15249 /DLFA, Date. 28/09/13
DLFA(Prog)-XIV-Aud-15/2012

From

Sri B.B. Panigrahi,
Deputy Director, Local Fund Audit,
Odisha, Bhubaneswar.

To

All empanelled C.A. Firms.

Sub: Accounts Review of Aided Colleges.

Sir,

I am directed to inform you that Government have been pleased to decide that the audit of the aided colleges for the accounting years from 2000-01 onwards only will be conducted by the C.A. Firms. Hence the assignments for review of accounts of aided colleges in the 2nd phase and the pending assignments of 1st phase those have been shifted to 2nd phase and relate to accounting years prior to 2000-01 are hereby cancelled.

In view of this, you are requested not to take up review work in respect of the years prior to 2000-01. The said years are being deleted from the Accounts review Programme and your My Plan Screen. However, assignments in respect of which review work has already been started and status changed to 'In Progress' in the ALFA Portal, review work will be continued irrespective of the year(s) of account.

Further, it has been decided that cost of review of accounts of aided colleges by C.A. Firms for the period upto 2011-12 shall be borne by the Government and the aided colleges concerned shall bear the cost for the years from 2012-13 onwards. Procedure and modalities for preferring invoice by the C.A. Firms and payment of the cost will be circulated shortly.

Your continued cooperation will be highly appreciated.

Yours faithfully,

Deputy Director 28/09/13

Memo No. 15250 (454) /DLFA, date 28/09/13

Copy to the Principals of all aided colleges of Odisha / All DAOs, LFA, Odisha / Technical Director, NIC, ALFA I/C for information and necessary action. It is requested that the years prior to 2000-01 may be deleted from the Accounts Review Programme in respect of those assignments which have not been taken up yet.

Deputy Director 28/09/13

Memo No. 15251 (2) /DLFA, date 28/09/13

Copy forwarded to the Deputy Secretary, LFA Branch, Finance Department , Odisha/ Director, Higher Education, Odisha for information.

Deputy Director 28/09/13

ESTABLISHMENT MATTERS

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA, TREASURY & ACCOUNTS BHAWAN
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR.

***

Letter No. 14 /L.F.A., Dt. 9-10-2012

To

All District Audit Officers,

Sub: Functioning of Directorate of Local Fund Audit.

Sir/Madam,

In inviting a reference to the subject cited above, I am directed to say that the Directorate of Local Fund Audit, Odisha has started function in the 2nd floor of Treasury And Accounts Bhawan, Unit –III, Kharavela Nagar, Bhubaneswar, Pin-751001 with effect form 1.10.2012

Sri Bijay kumar Rath, O.F.S. (Special Secretary) has taken over as Director Local Fund Audit, Odisha in addition to his own duty as Special Secretary to Govt., Finance Department.

It is, therefore, requested that all future communications may be made in the above address.

Yours faithfully,

9/10/12

Assistant Director.
Directorate of L.F.A., Odisha,
Bhubaneswar.

Memo. No. 15 / L.F.A. Dt. 9-10-2012

Copy to Assistant Examiner-Cum-Under secretary to Govt., Finance (LFA) Department for information and necessary action.

9/10/12

Assistant Director.
Directorate of L.F.A., Odisha,
Bhubaneswar.

DIRECTORTATE OF LOCAL FUND AUDIT,ODISHA

TREASURY AND ACCOUNTS BHAWAN,2nd FLOOR
UNIT-III, KHARAVELA NAGAR,BHUBANESWAR.

No. 272 /DLFA, Dated 10/01/13 /
DLFA(Prog)XIV-Aud-13/2012

To

All District Audit Officers,
Local Fund Audit.

Sub: Statutory power to District Audit Officers in charge of newly created District Audit Offices.

Sir/Madam,

In inviting a reference to the above cited subject, I am directed to say that some doubts have been entertained in some quarters about the statutory power of the District Audit Officers of the newly created District Audit Offices, who have taken charge in addition to their own duties as Additional Treasury Officer/Sub-Treasury Officer in their parent offices. In this connection, it is clarified that Government have posted the Additional Treasury Officer/Sub-Treasury Officer in the respective localities as District Audit Officers of the newly created District Audit Offices.

It is to be noted that Government in Finance Department vide Notification No6326-XVI-Aud.3/1999-F., dated.31.12.1999(copy enclosed) have appointed District Audit Officers in charge of Local Fund Audit of the concerned Districts as Assistant Examiner of Local Accounts under Section-4 of OLFA Act , 1948 to discharge the functions of Assistant Examiner of Local Accounts under Section-9 of the OLFA Act. Therefore, there is no need for vesting of statutory power to the District Audit Officers, who have taken charge recently. Once an Officer is appointed as District Audit Officer of the District, he is empowered to discharge the duties of Assistant Examiner under OLFA Act, 1948 by virtue of the aforesaid notification dated 31.12.1999.

Yours faithfully,

10/01/13
Deputy Director.

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, 2nd FLOOR,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR.

****

No 264 /DLFA, Dated 09/01/13 /.

DLFA (Prog)- XIV-AUD- 13/2012

From

Sri B.B.Panigrahi,
Deputy Examiner-cum-Deputy Director.

To

The District Audit Officers, Local Fund Audit,
Cuttack/Jajpur/Koraput/Rayagada/Balasore/
Bhadrak/Dhenkanal / Angul / Puri / Khurda/
Sambalpur/ Bargarh.

Sub:- Functioning of the newly created District Audit Offices.

Sir/ Madam,

With a view to streamline the process of effective functioning of the District Audit Offices newly opened, the instructions already issued by the Directorate be observed in both letter and spirit. The following instructions are further issued which are to be followed strictly.

i) The deployed staff to new District Audit Offices are to attend the office regularly to carry on the day to day office work there and the District Audit Officers of the parent offices are to facilitate the process of separation to enable functioning of the new offices satisfactorily.

ii) Records such as Audit Reports, Audit Check Registers, Surcharge Case Records and Registers, Compliance Registers, Work Load of the new offices and other audit related records should be separated and transmitted to the new offices at once , if not materialised yet. The Registers may be copied/ Xeroxed for the purpose of construction of essential records for the newly created offices . The Record separation process should be completed by the end of January 2013 positively.

iii) Progress and Final Review of the institutions coming under the jurisdiction of the new District Audit Offices are to be carried on by the Audit Superintendents deployed to the newly created offices irrespective of whoever conducted the progress review of a particular institution.

iv) Compliance reports received/to be received by the parent offices on the audit reports issued by them in respect of the institutions of the newly created offices, soon after receipt, be transmitted to the respective new offices.

Yours faithfully

09/01/13
D.E-cum-Deputy Director.

DIRECTORATE OF LOCAL FUND AUDIT
TREASURY AND ACCOUNTS BHAWAN
KHARAVELA NAGAR, BBSR-3

NO 2655(19) /dt 12.3.13
DIR-LFAS-Aud7-0020/12.

FROM

Sri BB Panigrahi
Deputy Examiner of Local Accounts

TO

All the District Officers
Local Fund Audit, Odisha.

Subject:- To stop salary of Auditors having reports pending for more than three months.

Ref:- F.D Letter No. 5866 dt. 22.06.2005

Sir,

I am directed to say that it has come to the notice of the Examiner that some of the Auditors engaged in GP audit are holding up draft audit reports for months together after completion of audit. It is mentioned in the job chart of the Auditors of Finance Deptt. engaged for audit of GP accounts that they should submit the DARs in the prescribed proforma within a week from the date of completion of audit vide FD Letter under reference. The auditors who are also holding up reports must not be satisfying the statutory requirement under Rule 17 of the Orissa Local Fund Audit Rules, 1951 and the Executive Instructions under the Orissa Local Fund Audit Act, 1948.

The Auditors are keeping the draft reports with them without submitting the same to the DAO, which also results delay in the next follow up action i.e. scrutiny and issue of A/Rs. Further, it has come to notice that the auditors are facing so many field problems at the time of audit of GP A/Cs relating to the maintenance of Cash Books and engagement of the Executive

Officers in all other works assigned in the Block, due to which the audit work is hampered. For this, the DAOs should request all the BDOs under their jurisdiction that first priority should be given to the audit of Accounts. So, all the Officials relating to the Gram Panchayat A/Cs i.e. Executive Officers should remain present at the time of audit and co-operate with the Auditors. Strictures should be issued at the block level to make up to date all the Cash Books and Pass Books at the time of audit.

But, this negligence of Gram Panchayat Personnels can not be an excuse in delay of submission of DARs. Hence a time period of three months is good enough to submit the pending DARs, failing which the DAOs are instructed to stop the salary of the Auditors having reports pending with them for more than three months. Further the TA & DA should be drawn in favour of the Auditors after submission of the DARs.

These instructions may be strictly followed in future and the receipt of this Circular may be acknowledged.

12/03/13

DE-cum-Deputy Director,
Directorate of Local Fund Audit

(6)

Memo No. 2656 **/Dt.** 12.3.13

Copy to the AE-cum-Asst. Director, Directorate of Local Fund Audit/ All Audit Superintendents, DLFA for information and necessary action. Spare Copies (six numbers) to Audit Circular Guard File.

12/03/13

DE-cum-Deputy Director,
Directorate of Local Fund Audit

By - E-mail

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR,
Phone-0674-2391704, e-mail:dirlfaodisha@gmail.com

(19)***************

Letter No 9619 /DLFA Dt. 12.7.13
FE-218/13

To

All District Audit Officers ,
Local Fund Audit

Sub:- Filling up of the vacancy of Ministerial staff in the office of the District Audit Offices, Local Fund Audit Organisation.

Sir,

In inviting a reference to the subject cited above, I am directed to say that the Director has been pleased to authorise you to file necessary requisition before the concerned Collector of your jurisdiction for filling up of the base level vacant posts of Ministerial staff in your respective offices on behalf of the Director, LFA, Odisha, Bhubaneswar.

Yours faithfully,

12/07/13

Deputy Director

(19)

Memo No 9620 /DLFA dated 12.7.13

Copy forwarded to the Collector, Cuttack/ Jajpur/ Puri/Khurda/ Mayurbhanj/Balasore/Bhadrak/Keonjhar/Dhenkanal/Angul/Ganjam/Kandhamal /Koraput/Rayagada/Sundargarh/Sambalpur/Bolangir/Baragarh/Kalahandi for favour of information and necessary action.

12/07/13

Deputy Director

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR,
****

No 14200 /DLFA Dt. 4/9/13
FE-218/13

To

All District Audit Officers
(Except DAO,LFA, Kendujhar/Mayurbhanj/Phulbani/Dhenkanal/ Koraput)

Sub:- Filling up of post of Watchman-cum-Sweeper in District Audit offices.

Sir,

With reference to the subject cited above, I am directed to say that appropriate steps may be taken for filling up of post of Watchman-cum-Sweeper by outsourcing basis through a local vendor by quotation call basis subject to a ceiling of Rs. 5000/- P.M. having no Watchman-cum-Sweeper as per Finance Department Letter No. 24670/F., dated 24.7.2013. A copy of letter No. 24670/F dated 24.7.2013 is enclosed herewith for ready reference.

Yours faithfully,

4/9/13
Asst. Director

Memo No 14201 /DLFA dated 4/9/13

Copy forwarded to the D.A.O., LFA, Kendujhar, Mayurbhanj, Phulbani, Dhenkanal , Koraput & Cuttack for information and necessary action.

4/9/13
Asst. Director.

By. e-mail

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

TREASURY AND ACCOUNTS BHAWAN, UNIT-III,
KHARAVEL NAGAR, BHUBANESWAR,
Ph. (0674)2391704, e-mail ID- dirlfaodisha@gmail.com

****

No. 14353 /DLFA Dt. 12/9/13
DLFA-F.E.-289/13

To

All District Audit Officer

Sub: - Submission of proposals / Letters having confidential in nature.

Sir,

I am directed to say that most of the proposals /Letters having confidential in nature have been furnished to this Directorate in the address of the Assistant Director instead of the Director, Local Fund Audit, Odisha, Bhubaneswar, which implies insubordination to the authority from the administrative point of view.

It is therefore, impressed upon to all DAOs to send their proposals/ Letters having confidential in nature to the address of the Director, Local Fund Audit, Odisha, Bhubaneswar hence-forth.

Yours faithfully,

Deputy Director 11/09/13

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

****

No 14699 / DLFA, Dated 17/9/13
DLFA (PROG) XIV-AUD-65/2013

From
Sri H.K.Mitra,
Asst. Examiner-cum-Asst. Director

To
All the District Audit Offices, L.F.A.

Sub- Inspection Note Format of Director/Jt. Director/ Dy. Director of Local Fund Audit, Odisha , Bhubaneswar.

Sir/Madam,

The format for Inspection Note of Director/Jt. Director/ Dy. Director of Local Fund Audit, Odisha , Bhubaneswar has been uploaded in the Internal Circular of ALFA website .The same may be downloaded as and when required for inspection by the Directorate.

Yours faithfully,

17/9/13

Asst. Examiner-cum-Asst. Director
Local Fund Audit, Odisha

Memo No 14700 Dt 17/9/13

Copy to all Officers, DLFA/ All Audit Superintendents at DLFA, Orissa, Bhubaneswar for information and necessary action

17/9/13

Asst. Examiner-cum- Asst. Director
Local Fund Audit, Odisha

Inspection Note of Sri……………………Director/Jt. Director/ Dy. Director of Local Fund Audit, Odisha , Bhubaneswar on the Office of the

District Audit Office ,L.F.A…………………………………………………….

(A) Introduction

(a)

1. Date of Inspection
2. Date of last inspection made and designation of inspecting Authority and status of compliance Report indicating serious irregularities as to whether complied or not
3. Name of the Office and functioning w.e.f-
4. Name of the D.A.O: -(Present/absent.)
5. Name of the Addl. D.A.O. (Present/absent)
6. No of audit Superintendent Present in the office during inspection
7. No of Auditors attached to the programme section(No present /No. Absent)
8. No of Auditor attached to the Surcharge section –LFA and G.P (No present / No. Absent)
9. No of Asst. (present/Absent)
10. No. of typist and Data Entry Operator (Present/Absent)
11. Others if any (Diarist and others)

(b) Accommodation of Office Building

1. Office is in Govt. building or in private building and its plinth area with no of rooms.
2. If it is in private building, its monthly rental value
3. Statement of D.A.O. regarding office accommodation, if any.
4. No of Quarters available for staff (Occupied/Vacant)
5. Statement of D.A.O. regarding staff quarter, if any.
6. Others- regarding conference hall, electric, Phd. etc.

(c)Infrastructure

1. No of computers available and requirement
2. Others requirement, if any, e.g. printer, Xerox machine, phone, vehicle (Statement of D.A.O in this regard)

B. Physical Verification

Sl No	Name of Cash Book	Book Balance	Physical Balance	Discrepancy, if any
1.			General Cash Book	
2.			P.A. Cash Book	
3.			R.T.I. Cash Book	
4.			Other Cash Book	
5.			Service Postage Stamp	

Comments regarding maintenance and difference found, if any-

C. Establishments

1. Sanction strength and staff in position.

Sl No.	Name of the Posts	Sanctioned strength	Staff in Position	No of post vacant	Remark
1	District Audit Officer				
2	Addl. District Audit Officer				
3	Audit Superintendent				
4	Auditor				
5	Head Clerk				
6	Senior clerk				
7	Junior Clerk				
8	Junior Stenographer				
9	Senior Grade typist				
10	Junior Grade typist				

11	Junior Grade Diarist				
12	Treasury Sarkar				
13	Peon				
14	Watch man				
	Total				

a. Others Outsourcing staff

b. Deployed staff from other Districts

c. Contractual Staff appointed, if any, in consolidated salary basis

Comments-

2. (i) Compliance of minutes issued from the level of D.L.F.A

(ii) Compliance of resolutions made, if any, in staff meeting held monthly or casually at the level of D.A.O.

3. No of A.G. I.R pending for compliance, if yes ,the reason of non-submission of the same.

4.(a) Name of the 1st Appellate Authority for the purpose of RTI with designation:

(b)Name of the P.I.O. and Asst.P.I.O. with designation.

(c) No of information sought for under RTI Act and Status of compliance there on and No of cases pending .

5. No of pension cases of staff pending to submit to DLFA for finalization cases.

6. Disciplinary action against staff taken ,if any ,and if yes
   state in brief with reasons and its status .

7.Vigilance cases ,if any ,against the staff & its status

8. Action pending for sanction of

i) ACP	ii) RACP
iii) Increment of staff	iv) HBA, MCA
v) GPF	vi) E.L, HPL, EOL etc
vii) Arr. Salary	viii) T.A. & Arr. T.A claim
ix) Medical claim	ix) others

9. Maintenance of service Books.

   i)If all service Books updated & verified with reference to A.R and verification certificate recorded in the service Books (Test check to be done)

   ii) Whether duplicate Service Books issued to all employees.

10. Budget, Allotment &Expenditure

Sl No	Name of the major head of A/C	Budget of previous year	Amount spent in previous Year	Budget Allocation for current Year	Amount realized so far	Amount spent so far	Amount required for the current Yr.	Extra amount required , if any.
i.	PAY							
ii.	D.P							
iii.	D.A.							
iv.	HRA							
v.	OA							
vi.	RCM							
vii.	TE							
viii.	EC							
ix.	TC							
x.	OC							
xi.	LTC							
xii.	HBA							
xiii.	MCA							

xiv.	Festival Adv							
xv.	Computer Consumable &spares							
xvi.	Arrear Claims							
xvii.	Others							
xviii.	**Total**							

D. Register of Accounts and other register

The following records & registers are maintained/not maintained

Sl No.	Name of the records and registers	Maintained (put tick)	Not maintain ed (put x)	Remark
i.	General Cash Book			
ii.	P.A. Cash Book			
iii.	RTI Cash Book			
iv.	Bill Register			
v.	Contingency Bill Register			
vi.	Book of Drawl			
vii.	Bank Draft Register			
viii.	Cheque issue Register			
ix.	Pay Acq. Roll of Gazzetted Staff			
x.	Acq. Pay Roll of Non- Gazetted Staff			
xi.	Acq. Pay Roll of Staff under N.P Scheme			
xii.	T.A. Acq. Roll of Gazetted Staff			
xiii.	T.A. Acq. Roll of Non- Gazetted Staff			
xiv.	Watch Register for T.A.			
xv.	Increment Register			
xvi.	Advance Ledger(MCA,HBA,FA)			
xvii.	Allotment Register			
xviii.	Stock register for Stationery			
xix.	Stock register for Forms			
xx	Dead Stock register			
xxi	Library Stock register			
xxii	Other Stock Register			
xxiii	GPF Ledger			
xxiv	Attendance Register			
xxv	C.L. A/C Register			
xxvi	Personal File of Staff			

xxvii	Service Book of all staff			
xxviii	File relating to Budget			
xxix	File relating to Income Tax			
xxx	File relating to Vat and Other deductions			
xxx	Other file, if any(to be mentioned)			

Comments-

E .Comments on verification of stock and stores.

F. Comments on Diary and Issue along with e-despatch:

G. Comments on Record Room and maintenance of register for record Room :

H. Pending Letters **No of Letters pending as on the date of Inspection**

i) Establishment Section
ii) Programme Section
iii) Surcharge Section
IV) Other Section

I. Audit:

1. **Programme Section**: Achievements vis-à-vis Annual Programme.

Sl.No	Category of Institutions	No of Institutions programmed in AAP………		Plan & Programme As on the Dt of Inspection		Institution covered as on the Dt of Inspection		Institution Under Progress		Short Fall (AAP minus Institution covered)		Remark with % of coverage
		No.of Institution	Year of A/C	No.of Institution	Year of A/C	No.of Institution	Year of A/C	No.of Institution	Year of A/C	No.of Institution	Year of A/C	
1.	Panchayat Samitees											
2.	Zilla Parisad											

3.	U.L.B.										
4.	University										
5.	Council										
6.	Dev.Authorities/ Spl. Planning Authorities										
7.	Board										
8.	Colleges										
9.	H.E.School										
10	G.Ps										
11	Thematic Audit										
12	Other Misc. Institution										

Comments:

2. State No of Institutions pending for Audit for last ten years (Accounting Year)

3. No of Special Reports on Misappropriation of Cash & loss of Stock and stores involving amount detected and whether all are duly intimated to DLFA.(Give Details)

4. Recommendation, if any, for Special Audit of Institution:

5. Result of Entry and Exit Conference

6. Result of Surprise Visit.

7. **Position of Audit Reports as on the date of inspection**.

Sl No	Particulars of A.R. at different levels	Pending for submission on 1st day of previous month		A.R further Completed /received till dt of inspection		Total		A.R Submitted by Auditor complete in all respect /by A.S till dt		A.R. pending as on the dt of inspection		Pending approval by the DAO	Remark
		By Auditor	By A.S for review	by Auditor	further received by A.S	At the level of Auditor	At the level of A.S	by Auditor	By A.S after review	With the Auditor	With the A.S		
1	P.S												
2	ULB												
3	Universities/ Council												
4	Dev.Authorities Spl.Plan.Auth												
5	Board												
6	Zilla Parisad												
7	G.P.s												
8	Colleges												
9	Thematic Audit												
10	H.E.School												
11	Other Misc. Institution												
37	Total												

Comments:

8. Position of Accounts Review Reports furnished by Charted Accountant from the date of commencement

No of A/C review Report Due for submission	No of A/C review Report Completed	No of A/C review Report submitted	No of A/C review Report scrutinised	No of A/C review Report Approved	No of A/C review Report Pending for approval	Remarks

9. Position of Audit Reports submitted by I.P.A.I. Auditors.

No of DARs Due for Completion	No of G.P Account Audited	No of DARs submitted	No of DARs scrutinised	No of DARs approved	No of DARs pending for approval	Remarks

I. Surcharge and Compliance

1. Audit Report Pending for verification of compliance submitted by the local authority.

Sl.No	No of Compliance report to A.R pending for verification as on 1st day of previous month	No of Compliance report submitted by Local Authority till date from 1st day of pre. Month	Total	Compliance report verified till dt of inspection	No of Compliance report to A.R pending for verification	Remark
1	Big institutions e.g. P.S,ULB,Universities, Council, Board Dev.Authorities Spl.Plan.Auth					
2	Zilla Parisad,G.P.s					
3	Colleges,Thematic Audit,H.E.School Other Misc. Institution					

2.Position of Present position of recovery and spot verification on the reply of the local Authority:

Sl.No	pending for verification as on 1st day of previous month	Received and due during the period till date		Total	SVR/PPR verified during the period	pending for verification as on the day of inspection	Remarks
		From DLFA	DAO Level				

3. a) Action taken on the Audit Reports for surcharge action.

Audit Report pending at the beginning of the last month		Audit Report received during the last Month to till date.	TOTAl	Disposal during the period				Pending Audit Report for initiation and action Till dt of inspection. [4-(6+7)]	
Action already taken	Action not taken till date			Defects Noticed and action to be taken for rectification and corrigendum	Action are taken under U/S 9(2)(b)	Audit Report filed as no action is required at all	Total Disposal	Action already taken	Action not taken till date
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Furnish year wise break up of pending Audit Reports:

b) Surcharge Cases U/S 9(2)(b)

Surcharge Cases pending U/S 9(2)(b) at the beginning of the last month	Initiated during the period i.e. from last month to till dt. of inspection	Total	Action Taken during the period i.e. last month to till dt. of inspection				9(2)(b) Surcharge cases, pending for issue U/S 9(3), On the Dt. of inspection
			Reminder issued for return of served copy	Served copy received and present position called for	SVR called for on the explanation of D.O.	9(3) issued	
1	2	3	4	5	6	7	8 (3-7)

c)Surcharge Cases 9(3)

Surcharge Cases pending U/S 9(3) at the beginning of the last month		Initiated during the period i.e. from last month to till dt. of inspection	Total	Action Taken during the period i.e. during the period i.e. from last month to till dt. of inspection				Pending On the Dt. of inspection 4-(6+8)	
				Reminder issued for return of served copy	Served copy received and certified u/s 10(1)	Cases covered under Appeal & Case record transmitted to DLFA	Cases Dropped		
Pending due to want of served copy	Pending for Appeal by the d.o							Pending due to want of served copy	Pending for Appeal by the Delinqu-ent Officer
1	2	3	4	5	6	7	8	9	10

d) Position of cases u/s 10(1)

No of cases fit for issue letter u/s 10(1)	No of cases issued letter u/s 10(1)	No of cases pending for issue of letter u/s 10(1)	Remarks

e) Verification of Surcharge Register:

f) Statement of Amount recovered during the period (From 1st April to till dt of inspection)

Sl no	Particulars	Before 9(2)b during compliances to A.R	During 9(2) b before issue of 9(3)	During 9(3) and before issue of 10(1)	During the period of appeal	After issu of 10(1)	Remark
1	2	3	4	5	6	7	8

J. Review of quality of Audit Reports (at least in two)

K. Grievance put forth by staff, if any, during the inspection.

L. Others , if any

M. Comments of the Inspecting Authority

Memo No ……………………………………………/DLFA ,Dt…………………………………………….

Copy forwarded to the District Audit Officer, LFA,…………………..,for information and necessary action.

Director/Jt. Director/ Dy. Director
of Local Fund Audit.

Memo No ……………………………………………/DLFA ,Dt…………………………………………………

Copy forwarded to the P.A. to Director for information of the Director/ to the Jt. Director/ Dy. Director/ Asst. Director /Programme Section/Establishment Section of Local Fund Audit, Odisha , Bhubaneswar for information and necessary action

Director/Jt. Director/
Dy. Director of Local Fund Audit.

GOVERNMENT CIRCULARS

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

****

R E S O L U T I O N

Bhubaneswar, Dated the **11th July, 2012**

Sub: - Creation of Directorate of Local Fund Audit.

No. LFA-II-TP-27/2011- **6174** /F., The Local Fund Audit Organisation (LFAO) of the State Government is entrusted with the responsibility of all the Panchayati Raj Institutions (PRIs), Urban Local Bodies (ULBs), Development Authorities, Universities, Aided Educational Institutions (Schools as well as Colleges) and autonomous societies of the State Government. Currently LFAO is responsible for regular audit of 16319 such institutions.

2. With increasing devolution of funds to the PRIs and ULBs as well as enhanced quantum of grants to the educational institution and autonomous societies, it has become necessary to strengthen and augment the capacity. Besides, successive Finance Commissions have also stressed upon the need of strengthening of the LFA Organisation so that it can conduct regular Audit of the PRIs and ULBs and present its report to the State Legislative.

3. Keeping in view the above facts, the Government after careful consideration, have been pleased to create an independent Head of the Department under the Finance Department, namely, Directorate of Local Fund Audit. The Directorate shall be headed by Director of Local Fund Audit, to be filled up by an officer of Odisha Finance Service (Special Secretary) Cadre. He shall be assisted by Joint Director, Deputy Directors, Assistant Directors and such other officers as may be notified by the Government.

4. The headquarters of the Directorate of the Local Fund Audit shall be at Bhubaneswar. The date of commencement of its operation will be notified separately.

ORDER – *Ordered that the Resolution be published in an extraordinary issue of the Odisha Gazette for general information and copies forwarded to all Departments of Government/ Heads of Departments/Accountant General (Audit/Accounts)/D.A.G, Puri, Special Secretary, Odisha Public Service Commission/ Secretary to Governor, Odisha.*

By order of the Governor
Sd/-
(Sri. J.K. Mohapatra, I.A.S)
Principal Secretary to Govt.

Memo No. 6 1 7 5 /F., Date- 11.07.2012

Copy forwarded to Private Secretary to Hon'ble Minister, Finance & Public Enterprises/Private Secretary to Principal Secretary to Government, Finance Department for kind information of Hon'ble Minister, Finance & Public Enterprises and Principal Secretary to Government, Finance Department. **Sd/-**

(Sri. P.K Rout)
Deputy Examiner-cum-
Joint Secretary to Government

Memo No. 6 1 7 6 /F., Date- 11.07.2012

Copy forwarded to the Director, Printing and Stationary and Publication, Cuttack for publication in the next issue of the Odisha Gazette. He is requested to supply 30 copies of the printed gazette to this department for reference.

Sd/-
(Sri. P.K Rout)
Deputy Examiner-cum-
Joint Secretary to Government

Memo No. 6 1 7 7 /F., Date- 11.07.2012

Copy forwarded to all Departments of Government of Odisha/ Secretary, Board of Revenue, Cuttack/ All R.D.Cs/ C & A.G, Odisha, Bhubaneswar/ All Collectors/ Vice-Chancellors of all Universities/ Development Commissioner, P&C Department/Commissioner, (Bhubaneswar Municipal Corporation/ Cuttack Municipal Corporation/ Berhampur Municipal Corporation)/ Executive Officers of all Municipalities & NACs/ All Block Development Officers/ All Project Directors, DRDA/Principals or Headmasters of all Non-Government Aided Educational Institutions in the State of Odisha/ Secretaries of all development authorities/ Executive Officers of all Gram Panchayats of Odisha/ Secretary, (BSE, Cuttack/ CHSE, Bhubaneswar/ Shree Jagannath Temple Office, Puri/ OKVI, Bhubaneswar) for information.

Sd/-
(Sri. P.K Rout)
Deputy Examiner-cum-
Joint Secretary to Government

Memo No. 6 1 7 8 /F., Date- 11.07.2012

Copy forwarded to the Deputy Examiner-cum-Joint Secretary to Government (LFA Audit/Estt.)/ Assistant Examiner-cum-Under Secretary to Government (LFA Audit/Estt.)/ All District Audit Officers/ LFA-I, II & III Branch/ Programme Section (LFA/ G.P), State Headquarters/Smt Minati Sahoo, OIC,FID, NIC/ ALFA wing for information and necessary action.

Sd/-
(Sri. P.K Rout)
Deputy Examiner-cum-
Joint Secretary to Government

Memo No. 6 1 7 9 /F., Date- 11.07.2012

Copy forwarded to the Head of the State Portal, IT Department. He is requested to upload the notification in the Odisha Government/ Finance website.

Sd/-
Deputy Examiner-cum-
Joint Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. LFA-II-TP-27/2011- **6 1 8 0** /F. Bhubaneswar, dated the **11th July, 2012.**

From:

Sri P. K. Rout,
D.E-cum-Joint Secretary to Govt.

To:

The A.G (A & E), Odisha,
Bhubaneswar.

Sub: **Creation of Posts for the Newly Created Directorate of Local Fund Audit.**

Sir,

I am directed to convey sanction of Governor to the creation of the following posts in the Odisha Finance Service Cadre for the Directorate of Local Fund Audit created vide F.D Resolution No. **6 1 7 4,** dt.**11.07.2012**.

I. One post of Director of Local Fund Audit in the Special Secretary Grade carrying scale of pay of ₹ 37,400/- to 67,000/- with G.P of ₹ 9,000/-. This shall be by way of up-gradation of one post of Addl. Secretary in Finance Department.

II. One post of Joint Director in OFS (Super time grade) carrying scale of pay of ₹15,600/- to 39,100/- with G.P of ₹ 7,600/-. This shall be in lieu of one post of Addl. Director (Stamps) in the O/o Director of Treasuries & Inspection, Odisha.

III. Two posts of Deputy Director in OFS-I (SB) carrying scale of pay of ₹ 15,600/- to 39,100/- with G.P of ₹ 6,600/-.

IV. Four posts of Asst. Director in OFS-I (JB) carrying scale of pay of ₹15,600/- to 39,100/- with G.P of ₹ 5,400/-.

2. All these posts shall carry usual D.A and Other Allowance as admissible from time to time.

3. The posts shall be deemed to have been created from the date they are actually filled up.

4. The charge is debitable to "Demand No. 5-2054-Treasury and Accounts Administration – 098-Local Fund Audit-0308-District Establishment-01003-Salaries (Voted) in the B.E for the year 2012-13.

Yours faithfully
Sd/-
(Sri. P. K. Rout)
D.E-cum-Joint Secretary to Govt.

Memo No. 6 1 8 1 /F., Date- 11.07.2012

Copy forwarded to Private Secretary to Hon'ble Minister, Finance & Public Enterprises/Private Secretary to Principal Secretary to Government, Finance Department for kind information of Hon'ble Minister, Finance & Public Enterprises and Principal Secretary to Government, Finance Department.

Sd/-
(Smt. Smita Rout)
A.E-cum-Under Secretary to Government

Memo No. 6 1 8 2 /F., Date- 11.07.2012

Copy forwarded to P.S. to Examiner-cum-Special Secretary to Govt., Finance Department/D.E.-cum-Joint Secretary to Govt., L.F.A. Establishment, Finance Department/ D.E.-cum-Joint Secretary to Govt., L.F.A. (Audit), Finance Department /A.E.-cum-Under Secretary to Govt., LFA Establishment, Finance Department/A.E.-cum-Under Secretary to Govt., LFA Audit, Finance Department/ All District Audit Officers, Local Fund Audit for information and necessary action.

Sd/-
(Smt. Smita Rout)
A.E-cum-Under Secretary to Government

Memo No. 6 1 8 3 /F., Date- 11.07.2012

Copy forwarded to the Accountant General (Audit), Odisha, Bhubaneswar/Budget-V Branch, Finance Department/Budget-III Branch, Finance Department/L.F.A. Establishment-I,II & III Branches of Finance Department /LFA (Audit Branch) of Finance Department Guard File (10 spare copies) for information and necessary action.

Sd/-
(Smt. Smita Rout)
A.E-cum-Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. LFA-II-TP-27/2011- **6 1 8 4** /F.   Bhubaneswar, dated the **11th July, 2012.**

From:

Sri P. K. Rout,
D.E-cum-Joint Secretary to Govt.

To:

The A.G (A & E), Odisha,
Bhubaneswar.

Sub: **Creation of Ministerial Posts for the Newly Created Directorate of Local Fund Audit.**

Sir,

I am directed to convey sanction of Governor to the creation of the following ministerial posts for the Directorate of Local Fund Audit created vide F.D Resolution No. **6 1 7 4,** dt.**11.07.2012**.

I. One post of Establishment Officer carrying scale of pay of ₹ 9,300/- to 34,800/- with Grade Pay of ₹ 4,600/-.
II. One post of Section Officer, Level-I carrying scale of pay of ₹9,300/- to 34,800/- with Grade Pay of ₹ 4,200/- and one post of Section Officer, Level-II carrying scale of pay of ₹9,300/- to 34,800/- with Grade Pay of ₹ 4,200/-.
III. Two posts of Senior Assistant carrying scale of pay of ₹ 9,300/- to 34,800/- with Grade Pay of ₹ 4,200/- and four posts of Junior Assistant carrying scale of pay of ₹ 5,200/- to 20,200/- with Grade Pay of ₹ 1,900/-.

2. The posts of Establishment Officer, Section Officer Level-I, Section Officer Level-II and Senior Assistant created now shall be filled up by deputation for the timebeing. But the posts of Junior Assistant shall be filled up through direct recruitment.

3. All these posts shall carry usual D.A and Other Allowance as admissible from time to time.

4. The posts shall be deemed to have been created from the date they are actually filled up until further orders.

5. The charge is debitable to "Demand No. 5-2054-Treasury and Accounts Administration – 098-Local Fund Audit-0308-District Establishment-01003-Salaries (Voted) in the B.E for the year 2012-13.

Yours faithfully
Sd/-
(Sri. P. K. Rout)
D.E-cum-Joint Secretary to Govt.

Memo No. 6 1 8 5 /F., Date- 11.07.2012

Copy forwarded to Private Secretary to Hon'ble Minister, Finance & Public Enterprises/Private Secretary to Principal Secretary to Government, Finance Department for kind information of Hon'ble Minister, Finance & Public Enterprises and Principal Secretary to Government, Finance Department.

Sd/-
(Smt. Smita Rout)
A.E-cum-Under Secretary to Government

Memo No. 6 1 8 6 /F., Date- 11.07.2012

Copy forwarded to P.S. to Examiner-cum-Special Secretary to Govt., Finance Department/D.E.-cum-Joint Secretary to Govt., L.F.A. Establishment, Finance Department/ D.E.-cum-Joint Secretary to Govt., L.F.A. (Audit), Finance Department /A.E.-cum-Under Secretary to Govt., LFA Establishment, Finance Department/A.E.-cum-Under Secretary to Govt., LFA Audit, Finance Department/ All District Audit Officers, Local Fund Audit for information and necessary action.

Sd/-
(Smt. Smita Rout)
A.E-cum-Under Secretary to Government

Memo No. 6 1 8 7 /F., Date- 11.07.2012

Copy forwarded to the Accountant General (Audit), Odisha, Bhubaneswar/Budget-V Branch, Finance Department/Budget-III Branch, Finance Department/L.F.A. Establishment-I,II & III Branches of Finance Department /LFA (Audit Branch) of Finance Department Guard File (10 spare copies) for information and necessary action.

Sd/-
(Smt. Smita Rout)
A. E-cum-Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. LFA-II-TP-27/2011- **6 1 9 2** /F. Bhubaneswar, dated the **11th July, 2012.**

From:

Sri P. K. Rout,
D.E-cum-Joint Secretary to Govt.

To:

The A.G (A & E), Odisha,
Bhubaneswar.

Sub: **Creation of Contractual Posts for the Newly Created Directorate of Local Fund Audit.**

Sir,

I am directed to convey sanction of Governor to the creation of the following posts on contractual basis with consolidated monthly remuneration in terms Finance Department Circular No.55764/F dt.31.12.2004 for the Directorate of Local Fund Audit created vide F.D Resolution No. **6 1 7 4,** dt.**11.07.2012** with effect from the date the posts are actually filled up until further orders.

Sl. No.	Name of the Posts	No. of Posts	Monthly Remuneration
01	Junior Programmer	01 (one)	₹ 6,500/-
02	Data Entry Operator	04 (four)	₹ 5,200/-

2. The charge is debitable to "Demand No. 5-2054-Treasury and Accounts Administration – 098-Local Fund Audit-0308-District Establishment-01003-Salaries (Voted) in the B.E for the year 2012-13.

Yours faithfully
Sd/-
(Sri . P. K. Rout)
D.E-cum-Joint Secretary to Govt.

Memo No. 6 1 9 3 /F., Date- 11.07.2012

Copy forwarded to Private Secretary to Hon'ble Minister, Finance & Public Enterprises/Private Secretary to Principal Secretary to Government, Finance Department for kind information of Hon'ble Minister, Finance & Public Enterprises and Principal Secretary to Government, Finance Department.

Sd/-
(Smt. Smita Rout)
A.E-cum-Under Secretary to Government

Memo No. 6 1 9 4 /F., Date- 11.07.2012

Copy forwarded to P.S. to Examiner-cum-Special Secretary to Govt., Finance Department/D.E.-cum-Joint Secretary to Govt., L.F.A. Establishment, Finance Department/ D.E.-cum-Joint Secretary to Govt., L.F.A. (Audit), Finance Department /A.E.-cum-Under Secretary to Govt., LFA Establishment, Finance Department/A.E.-cum-Under Secretary to Govt., LFA Audit, Finance Department for information and necessary action.

Sd/-

A.E-cum-Under Secretary to Government

Memo No. 6 1 9 5 /F., Date- 11.07.2012

Copy forwarded to the Accountant General (Audit), Odisha, Bhubaneswar/Budget-V Branch, Finance Department/Budget-III Branch, Finance Department/L.F.A. Establishment-I,II & III Branches of Finance Department /LFA (Audit Branch) of Finance Department Guard File (10 spare copies) for information and necessary action.

Sd/-

A.E-cum-Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. LFA-II-TP-27/2011- **6 1 8 8** /F.   Bhubaneswar, dated the **11th July, 2012.**

From:

Sri P. K. Rout,
D.E-cum-Joint Secretary to Govt.

To:

The A.G (A & E), Odisha,
Bhubaneswar.

Sub: **Creation of posts for the newly created Directorate of Local Fund Audit.**

Sir,

I am directed to convey sanction of Governor to the creation of the following posts for the Directorate of Local Fund Audit created vide F.D Resolution No. **6 1 7 4,** dt.**11.07.2012** with effect from the date the posts are actually filled up until further orders.

Sl. No.	Name of the Posts	No. of Posts	Scale of Pay with Grade Pay
01	Personal Assistant	01 (one)	₹ 9,300-34,800/- + G.P. ₹ 4,200/-
02	Senior Stenographer	03 (three)	₹ 9,300-34,800/- + G.P. ₹ 4,200/-
03	Junior Stenographer	05 (five)	₹ 5,200-20,200/- G.P. ₹ 2,400/-

2. All these posts shall carry usual D.A. and other allowances as admissible from time to time.

3. For the time being these posts shall be filled up on contractual basis with consolidated monthly remuneration until clearance from Finance Department.

4. The charge is debitable to "Demand No. 5-2054-Treasury and Accounts Administration – 098-Local Fund Audit-0308-District Establishment-01003-Salaries (Voted) in the B.E for the year 2012-13.

Yours faithfully
Sd/-
(Sri. P. K. Rout)
D.E-cum-Joint Secretary to Govt.

Memo No. 6 1 8 9 /F., Date- 11.07.2012

Copy forwarded to Private Secretary to Hon'ble Minister, Finance & Public Enterprises/Private Secretary to Principal Secretary to Government, Finance Department for kind information of Hon'ble Minister, Finance & Public Enterprises and Principal Secretary to Government, Finance Department.

Sd/-

(Smt. Smita Rout)

A.E-cum-Under Secretary to Government

Memo No. 6 1 9 0 /F., Date- 11.07.2012

Copy forwarded to P.S. to Examiner-cum-Special Secretary to Govt., Finance Department/D.E.-cum-Joint Secretary to Govt., L.F.A. Establishment, Finance Department/ D.E.-cum-Joint Secretary to Govt., L.F.A. (Audit), Finance Department /A.E.-cum-Under Secretary to Govt., LFA Establishment, Finance Department/A.E.-cum-Under Secretary to Govt., LFA Audit, Finance Department for information and necessary action.

Sd/-

A.E-cum-Under Secretary to Government

Memo No. 6 1 9 1 /F., Date- 11.07.2012

Copy forwarded to the Accountant General (Audit), Odisha, Bhubaneswar/Budget-V Branch, Finance Department/Budget-III Branch, Finance Department/L.F.A. Establishment-I,II & III Branches of Finance Department /LFA (Audit Branch) of Finance Department Guard File (10 spare copies) for information and necessary action.

Sd/-

A.E-cum-Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. LFA-II-TP-27/2011- **6 1 9 6** /F Bhubaneswar, dated the, **11th July, 2012**

From:

Sri P. K. Rout,
D.E-cum-Joint Secretary to Govt.

To:

The A.G (A & E), Odisha,
Bhubaneswar.

Sub: **Creation of posts for the newly created Directorate of Local Fund Audit.**

Sir,

I am directed to convey sanction of Governor to the creation of the following posts for the Directorate of Local Fund Audit created vide F.D Resolution No. **6 1 7 4**, dt. **11.07.2012** with effect from the date the posts are actually filled up until further orders.

Sl. No.	Name of the Posts	No. of Posts	Scale of Pay with Grade Pay
01	Peon (Group D)	04 (Four)	₹ 4,440 - ₹14,680/- + G.P. ₹ 1,300/-
02	Watchman-cum-Sweeper	01 (One)	₹ 4,440 - ₹14,680/- + G.P. ₹ 1,300/-

2. All these posts shall carry usual D.A. and other allowances as admissible from time to time.

3. For the time being these posts shall be filled up on out-sourcing basis through an agency in terms of F.D. Circular No. **4 9 1 3 4** /F., Date-**29.11.2010**.

4. The charge is debitable to "Demand No. 5-2054-Treasury and Accounts Administration – 098-Local Fund Audit-0308-District Establishment-01003-Salaries (Voted) in the B.E for the year 2012-13.

Yours faithfully

Sd/-
(Sri. P.K Rout)
D.E-cum-Joint Secretary to Govt.

Memo No. <u>6 1 9 7</u> /F., Date- <u>11.07.2012</u>

Copy forwarded to Private Secretary to Hon'ble Minister, Finance, Excise & Public Enterprises/Private Secretary to Principal Secretary to Government, Finance Department for kind information of Hon'ble Minister, Finance, Excise & Public Enterprises and Principal Secretary to Government, Finance Department.

Sd/-

(Smt. Smita Rout)

A.E-cum-Under Secretary to Government

Memo No. <u>6 1 9 8</u> /F., Date- <u>11.07.2012</u>

Copy forwarded to P.S. to Examiner-cum-Special Secretary to Govt., Finance Department/D.E.-cum-Joint Secretary to Govt., L.F.A. Establishment, Finance Department/ D.E.-cum-Joint Secretary to Govt., L.F.A. (Audit), Finance Department /A.E.-cum-Under Secretary to Govt., LFA Establishment, Finance Department/A.E.-cum-Under Secretary to Govt., LFA Audit, Finance Department for information and necessary action.

Sd/-

A.E-cum-Under Secretary to Government

Memo No. <u>6 1 9 9</u> /F., Date- <u>11.07.2012</u>

Copy forwarded to the Accountant General (Audit), Odisha, Bhubaneswar/Budget-V Branch, Finance Department/Budget-III Branch, Finance Department/L.F.A. Establishment-I,II & III Branches of Finance Department /LFA (Audit Branch) of Finance Department Guard File (10 spare copies) for information and necessary action.

Sd/-

A.E-cum-Under Secretary to Government

GOVERNEMNT OF ODISHA
FINANCE DEPARTMENT
****

NOTIFICATION

No. LFA-II-TP-27/2011 9255 **/F, Dt.** 29-9-2012

Consequent upon creation of separate Directorate for Local Fund Audit under Finance Department vide Resolution No. 6174/F dt.11.07.2012 the Director of Local Fund Audit is declared as Head of Department under Rule-20 of Odisha Service Code.

2. He will be included in the list of HODs in Appendix-3 of Odisha Service Code.

3. He will act as Controlling Officer in respect of the establishment of the Directorate of Local Fund Audit.

4. He will exercise the Administrative & Financial powers of HOD under relevant Rules of OGFR, Delegation of Financial power Rules, 1978, GPF(O) Rule,1938, Odisha Service Code, Odisha Treasury Code and Odisha Travelling Allowance Rules.

5. The Director of Local Fund Audit will operate the following Head of Account;

i) Demand No.05-2054-Treasury & Accounts Administration-098-LFA-0617-Headquarter Establishment-Non-Plan.

ii) Demand No.05-2054-Treasury & Accounts Administration-098-LFA-0308-District Establishment-Non-Plan.

The Directorate of Local Fund Audit shall be functional w.e.f 01.10.2012.

By orders of Governor

29/9/12

Principal Secretary to Govt.

Memo No 9256 **/F** **Dt.** 29·9·2012.

Copy forwarded to the Director of Printing, Stationery, Publication, Odisha Government Press, Cuttack for information and necessary action. He is requested to publish the same in the next issue of the extraordinary Gazette and supply 100 copies of the same for official use.

29·9·2012

D.E-cum-Joint Secretary to Govt.

Memo No 9257 **/F** **Dt.** 29·9·2012

Copy forwarded to Finance Department/ P & C Department/ G.A Department/ Principal AG(A & E), Odisha, BBSR/ Principal AG (Civil Audit), Odisha, BBSR/ All departments of Govt./ All Heads of Department / Director of Treasuries & Inspection, Odisha, Bhubaneswar/ All Branch Officers of Finance Department / All Section of Finance Department/ GF(5 copies) for information and necessary action.

29·9·2012

D.E-cum-Joint Secretary to Govt.

Memo No 9258 **/F** **Dt.** 29·9·2012

Copy forwarded to Finance Department (CS-III Branch) for information and necessary action. They are requested to take necessary steps to include the newly declared Head of Office in Appendix-3 of Odisha Service Code.

29·9·2012

D.E-cum-Joint Secretary to Govt.

Memo No 9259 **/F** **Dt.** 29·9·2012

Copy forwarded to Finance Department (Budget-I Branch) for information and necessary action. They are requested to move the Principal Accountant General (A & E), Odisha for allotment of a Controlling Officers code for the newly declared Head of Department.

29·9·2012

D.E-cum-Joint Secretary to Govt.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE ORDER

BHUBANESWAR, DATED 1ST OCTOBER, 2012

No.FIN-OFS2-CADRE-28/2012 34262 /F., Shri Bijay Kumar Rath, OFS (SS), Examiner-cum-Special Secretary to Government, Finance Department is allowed to remain in additional charge of newly created post of the Director, Local Fund Audit, Odisha, Bhubaneswar till further orders. He will exercise the administrative and financial powers of HOD under relevant rules as per the notification No.LFA-II-TP-27/2011/9255/F dt.29.9.2012.

Joint Secretary to Government.
1/10/12

Memo No. 34263 (340) /F dated 1st October, 2012

Copy forwarded to the Accountant General (A&E), Odisha, Bhubaneswar/P.S. to Principal Secretary, Finance Department/ Special Secretary, FD/P&C Department/GA Department/All Departments of Government/All Heads of Department/DTI, (O), BBSR/All branches of FD/ All Officers of FD/Guard File for information and necessary action.

Joint Secretary to Government
1/10/12

Memo No. 34264 /F dated 1st October, 2012

Copy forwarded to FD (CS-III) Branch for information and necessary action.

Joint Secretary to Government
1/10/12

Memo No. 34265 /F dated 1st October, 2012

Copy forwarded to FD (Budget-I) branch for information and necessary action.

Joint Secretary to Government
1/10/12

Memo No. 34266 /F dated 1st October, 2012

Copy forwarded to the person concerned for information.

Joint Secretary to Government
1/10/12

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

***

NOTIFICATION

Bhubaneswar, the 11th January, 2013

No.FIN-LFA3-PG-0001/2012- 1450/F., Consequent upon transfer of G.P. Audit Wing from Panchayati Raj Department to the Finance Department vide Finance Department Notification No. 2261/F., Dated-31.3.2003,it was decided to merge the G.P. audit wing with LFA wing and to prepare a amalgamated gradation list of Auditors and Audit Superintendents of both the wings to give them equal opportunity in all respect. Accordingly, an amalgamated provisional gradation list of auditors & audit superintendents was circulated vide Finance Department Notification No. 5073/F., Dated-6.6.12 inviting suggestion and objection from the stake holders.

After careful consideration of the suggestions and objections received on the provisional gradation list, Government in Finance Department have been pleased to amalgamate both the audit wings (LFA & GP) of Finance Department and the final amalgamated gradation list so prepared is approved which shall be effective from the date of this notification.

11/1/13

Additional Secretary to Government

Memo No. 1451/(41) F., Date-11.01.2013

Copy forwarded to all Departments of Government for information.

11/1/13

Under Secretary to Government

Memo No. 1452/ F., Date-11.01.2013

Copy along with amalgamated final gradation list forwarded to Director, Local Fund Audit for information and necessary action. He is requested to circulate the final gradation list to All District Audit Offices and place the same in their website.

11/1/13

Under Secretary to Government

Memo No. 1453/F., Date-11.01.2013

Copy along with amalgamated final gradation list forwarded to OT&AS Branch for information and necessary action.

11/1/13

Under Secretary to Government

FINAL COMBINED GRADATION LIST OF AUDIT SUPERINTENDENTS, LOCAL FUND AUDIT, FINANCE DEPARTMENT AS ON 11.01.2013

S L NO	*NAME*	*CATEGORY*	*DATE OF BIRTH*	*DATE OF SUPERANNUATION*	*DATE OF Joining as Auditor*	*Date of Joining as Audit Superintendents*	*Remarks*
1	Sri Prafulla Ku Das	SC	10.07.1957	31.07.2015	30.01.1982	01.07.1996	
2	Sri Somanath Mohapatra	UR	07.07.1956	31.07.2014	03.,12.1979	01.08.2002	
3	Sri Kirtan Sahoo	UR	01.02.1955	31.01.2013	05.12.1979	29.07.2002	
4	Sri Anjan Ku Patnaik	UR	05.05.1955	31.05.2013	10.03.1980	06.01.2006	
5	Sri Pratap Chandra Mohanty	UR	08.07.1957	31.07.2015	23.02.1980	21.12.2005	
6	Sri Dhruba Ch. Nayak	UR	03.04.1955	30.04.2013	22.02.1980	27.01.2006	
7	Sri Bimbadhar Das,	SC	15.01.1964	31.01.2022	04.04.1991	17.03.2006	
8	Ratilal Pradhan,	ST	05.02.1968	28.02.2026	20.06.1995	28.03.2006	
9	Bhaskar Chandra Naik,	ST	03.01.1968	31.01.2026	19.06.1995	6.03.2006	
10	Abhimanyu Majhi,	ST	17.05.1967	31.05.2025	03.07.1995	31.03.2006	
11	Harekrushna Jena	UR	15.01.1957	31.01.2015	25.02.1980	14.09.2007	
12	Niranjan Samal	UR	20.02.1956	28.02.2014	19.02.1980	10.08.2007	
13	Umakanta Mishra	UR	08.03.1955	31.03.2013	26.04.1980	14.08.2007	

S L NO	NAME	CATEGORY	DATE OF BIRTH	DATE OF SUPERANNUATION	DATE OF Joining as Auditor	Date of Joining as Audit Superintendents	Remarks
14	Prahallad Chandra Satapathy	UR	20.03.1956	31.03.2014	30.04.1980	13.08.2007	
15	Jagadish Chandra Mishra	UR	29.03.1957	31.03.2015	21.04.1980	28.09.2007	
16	Madhabananda Bal	UR	18.10.1956	31.10.2014	25.04.1980	29.08.2007	
17	Biswanath Panda	UR	13.07.1955	31.07.2013	30.04.1980	13.08.2007	
18	Ashok Kumar Mohapatra	UR	11.11.1956	30.11.2014	21.04.1980	27.08.2007	
19	Jagannath Jena	(S.C)	13.02.1957	28.02.2015	28.06.1982	15.10.2007	
20	Subash Chandra Patra	(S.C)	25.05.2057	31.05.2015	22.06.1982	12.10.2007	
21	Gunadhar Mallik	(S.C)	10.02.1959	28.02.2017	20.12.1983	10.08.2007	
22	Gourahari Mallik	(S.C)	26.03.1961	31.03.2019	14.12.1983	14.09.2007	
23	Purna Chandra Singh	(S.T)	07.05.1965	31.05.2023	19.11.1990	07.09.2007	
24	Parsuram Khadia	(S.T)	15.11.1955	30.11.2013	16.07.1996	10.08.2007	
25	Arjun Mohan Pradhan	(S.T)	05.05.1959	31.05.2017	15.07.1996	17.08.2007	
26	Sri Bhajaram Muni	UR	13.07.1957	31.07.2015	28.04.1980	25.06.2009	
27	Sri Sarat Chandra Rout	UR	29.01.1956	31.01.2014	06.05.1980	27.06.2009	
28	Sri Biranchi Narayan Sarangi	UR	03.01.1956	31.01.2014	23.05.1980	01.07.2009	
29	Sri Nrusingha Charan Rath	UR	07.01.1956	31.01.2014	23.06.1980	03.07.2009	

S L NO	NAME	CATEGORY	DATE OF BIRTH	DATE OF SUPERANNUATION	DATE OF Joining as Auditor	Date of Joining as Audit Superintendents	Remarks
30	Sri Hari Sankar Mishra	UR	05.01.1957	31.01.2015	11.07.1980	10.07.2009	
31	Smt. Namita Patnaik	UR	02.02.1956	28.02.2014	04.07.1980	19.06.2009	
32	Bharat Chandra Das	UR	01.02.1957	31.01.2015	21.11.1980	30.06.2009	
33	Sri Gouranga Pradhan	UR	28.01.1956	31.01.2014	20.11.1980	10.07.2009	
34	Sri Rabinarayan Satapathy	UR	15.08.1956	31.08.2014	01.12.1980	30.06.2009	
35	Sri Sarbeswar Tarai	(SC)	04.08.1955	31.08.2013	19.12.1983	18.06.2009	
36	Sri Kishore Kumar Jena	(SC)	19.04.1958	30.04.2016	16.12.1983	25.06.2009	
37	Sri Pradeep Kumar Mallick	(SC)	03.02.1956	28.02.2014	19.12.1983	30.06.2009	
38	Sri Markanda Charan Jena	(SC)	12.04.1958	30.04.2016	19.12.1983	29.06.2009	
39	Sri Benedick Kujur	(ST)	16.05.1970	31.05.2028	01.08.1996	29.06.2009	
40	Sri Pradeep Kumar Naik	(ST)	01.04.1969	31.03.2027	13.08.1996	29.06.2009	
41	Sri Bijaya Kumar Naik	(ST)	15.07.1974	31.07.2032	07.08.1996	27.06.2009	
42	Sri Mangal Minz	(ST)	11.04.1967	23.04.2025	07.08.1996	27.06.2009	
43	Sri Nepal Dharua	(ST)	20.03.1971	31.03.2029	03.08.1996	29.06.2009	
44	Sri Siba Prasad Bhoi	(ST)	14.03.1974	31.03.2032	05.08.1996	29.06.2009	
45	Sri Basanta Kumar Singh	(ST)	26.07.1967	31.07.2025	05.08.1996	29.06.2009	

S L NO	NAME	CATEGORY	DATE OF BIRTH	DATE OF SUPERANNUATION	DATE OF Joining as Auditor	Date of Joining as Audit Superintendents	Remarks
46	Sri Chaitanya Prasad Hansdah	(ST)	03.06.1970	30.06.2028	01.08.1996	29.06.2009	
47	Sri Rama Chandra Murmu	(ST)	19.07.1973	31.07.2031	06.08.1996	29.06.2009	
48	Sri Madan Mohan Samal	(ST)	06.04.1968	30.04.2026	07.08.1996	29.06.2009	
49	Sri Harekrushna Naik	(ST)	28.05.1963	31.05.2021	13.04.1998	29.06.2009	
50	Sri Mayadhar Nayak	(ST)	18.07.1960	31.07.2018	20.04.1998	29.06.2009	
51	Rabisurya Parichha,	SC	01.07.1955	30.06.2013	12.04.1991	01.08.2009	
52	Smt. Swarnalata Soy	ST	11.03.1968	31.03.2026	19.06.1995	26.06.2009	
53	Pradipta Kumar Das,	UR	20.01.1956	31.01.2014	18.03.1979	22.10.2009	
54	Sri Premananda Mohanty	UR	23.10.1955	31.10.2013	15.02.1982	11.02.2010	
55	Paramananda Tripathy	UR	28.01.1955	31.01.2013	08.02.1982	27.04.2010	
56	Kali Charan Pattnaik	UR	02.06.1956	30.06.2014	29.02.1980	23.08.2010	
57	Narasingh Roul	UR	31.01.1955	31.01.2013	03.03.1980	19.11.2010	
58	Ajay Kumar Khuntia	UR	01.10.1959	30.09.2017	17.11.1981	20.08.2010	
59	Gopal Ch. Mohanty	UR	15.08.1955	31.08.2013	10.07.1980	03.06.2011	
60	Sri Basudev Rath	UR	04.02.1956	28.02.2014	15.02.1982	06.06.2011	
61	Sri Jagannath Tarai	SC	10.03.1961	31.03.2019	16.12.1983	29.06.2011	

S L NO	*NAME*	*CATEGORY*	*DATE OF BIRTH*	*DATE OF SUPERANNUATION*	*DATE OF Joining as Auditor*	*Date of Joining as Audit Superintendents*	*Remarks*
62	Sri Harish Kumar Behera	SC	01.03.1958	29.02.2016	25.02.1984	28.06.2011	
63	Surendra Kumar Tripathy	UR	17.04.1955	30.04.2013	16.06.1982	11.07.2012	
64	Sri Bhajahari Sethi	SC	05.03.1957	31.03.2015	25.02.1984	23.11.2011	
65	Jatadhari Nanda,	UR	28.02.1955	28.02.2013	17.06.1982	12.04.2012	

FINAL COMBINED GRADATION LIST OF AUDITORS, LOCAL FUND AUDIT, FINANCE DEPARTMENT AS ON 11.01.2013						
S L NO	*NAME OF AUDITOR*	*CATEGORY AGAINST WHICH SELECTED*	*DATE OF BIRTH*	*DATE OF SUPERANNUATIO N*	*DATE OF JOINING AS AUDITOR*	*Remarks*
1	Ramesh Chandra Nanda		21.01.1955	31.01.2013	06.12.1979	
2	Rabindra Das	(S.C.)	25.01.1956	31.01.2014	11.06.1982	
3	Sridhar Sethy	(S.C.)	06.12.1957	31.12.2015	21.06.1982	
4	Sarat Ch. Dash		08.10.1956	31.10.2014	20.09.1982	
5	Golak Bihari Behera		29.04.1958	30.04.2016	01.10.1982	
6	Sanjiv Mohanty		05.02.1960	28.02.2018	09.12.1983	
7	Balkrushna Patnaik		01.07.1959	30.06.2017	17.12.1983	
8	Madhab Tarai		13.07.1955	31.07.2013	14.12.1983	
9	Deepak Kumar Sahoo		18.03.1959	31.03.2017	13.12.1983	
10	P.P.K.Patra		01.07.1955	30.06.2013	15.12.1983	
11	Ashok Kumar Das		06.06.1960	30.06.2018	07.12.1983	
12	Yosobanta Narayan Patnaik		19.03.1955	31.03.2013	16.12.1983	
13	Suresh Chandra Mohapatra		06.03.1956	31.03.2014	09.12.1983	
14	Trinath Padhy		10.05.1958	31.05.2016	07.12.1983	
15	Hari Prakash Mohanty		22.03.1957	31.03.2015	15.12.1983	
16	Deba Prasad Panda		20.09.1955	30.09.2013	16.12.198/3	
17	Gopal Charana Mahalik	(SC)	25.04.1960	30.04.2018	01.01.1984	
18	Prafula Kumar Jena		04.02.1958	29.02.2016	24.02.1984	
19	Krushna Chandra Das		22.01.1956	31.01.2014	24.02.1984	
20	Bijay Kumar Biswal		26.01.1959	31.01.2017	24.02.1984	
21	Srinibas Mishra		15.09.1956	30.09.2014	14.02.1984	
22	Kanchi Narayana Mohanty		12.02.1956	28.02.2014	20.02.1984	
23	Kishore Chandra Mishra		04.08.1960	31.08.2018	14.02.1984	
24	Bibhutibhusan Ray Mohapatra		10.01.1955	31.01.2013	21.02.1984	
25	Sanatan Siala	(S.C)	02.09.1958	30.09.2016	20.02.1984	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
26	Kali Prasad Patra		12.03.1958	31.03.2016	06.07.1984	
27	Laxman Kumar Barik		08.02.1961	28.02.2019	13.08.1984	
28	Radha Mohan Giri		05.02.1959	28.02.2017	11.071984	
29	Basanta Kumar Das		05.04.1955	30.04.2013	12.07.1984	
30	Biranchi Narayan Samantasinghar		03.04.1958	30.04.2016	12.07.1984	
31	Prasanna Kumar Parija		03.06.1955	30.06.2013	19.02.1985	
32	Ratikanta Acharya		01.07.1959	30.06.2017	18.02.1985	
33	Pramod Kumar Jena		25.05.1961	31.05.2019	24.02.1985	
34	Yudhistir Nanda		26.09.1960	30.09.2018	11.02.1985	
35	Niranjan Das		23.08.1963	31.08.2021	19.12.1988	
36	Basanta Kumar Mahanta		04.02.1959	28.02.2017	19.01.1989	
37	Pradeep Kumar Mohanty		19.01.1962	31.01.2020	16.11.1990	
38	Jagabandhu Das		25.04.1961	30.04.2019	19.11.1990	
39	Amita Satapathy		21.10.1963	31.10.2021	07.11.1990	
40	Gunakar Dey		01.03.1961	28.02.2019	12.11.1990	
41	Iswar Ch. Behera		20.06.1962	30.06.2020	12.11.1990	
42	Prakash Ch. Naik		15.02.1962	29.02.2020	12.11.1990	
43	Satrughana Prusty		16.07.1963	31.07.2021	14.11.1990	
44	Dibakar Mahauty		27.07.1962	31.07.2020	14.11.1990	
45	Narahari Barik		10.11.1964	30.11.2022	13.11.1990	
46	Rankanidhi Panda		25.06.1964	30.06.2022	12.11.1990	
47	Chakradhar Dash		20.05.1960	31.05.2018	12.11.1990	
48	Sudhansu Shekhar Mohanty		21.10.1961	31.10.2019	16.11.1990	
49	Chandra Shekhar Mohapatra		06.09.1963	30.09.2021	14.11.1990	
50	Prasanta Kumar Mohapatra		02.06.1963	30.06.2021	14.11.1990	
51	Saroj Kumar Nayak		15.12.1965	31.12.2023	15.11.1990	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATION	DATE OF JOINING AS AUDITOR	Remarks
52	Surya Narayan Dash,		13.07.1965	31.07.2023	19.11.1990	
53	Ajaya Kumar Jena		05.04.1961	30.04.2019	16.11.1990	
54	Balaram Jena	(S.C.)	06.04.1960	30.04.2018	16.11.1990	
55	Parsunath Sethi	(S.C.)	1.03.1963	28.02.2021	12.11.1990	
56	Bharat Behera	(S.C.)	29.09.1963	30.09.2021	08.11.1990	
57	Chandra Sekhar Dalai	(S.C.)	30.10.1961	31.10.2019	19.11.1990	
58	Duryodhan Sethi	(S.C)	01.04.1964	31.03.2022	17.11.1990	
59	Jameswar Sethi	(S.C)	28.04.1965	30.04.2023	7.12.1990	
60	Parsuram Behera	(S.C.)	18.03.1961	31.03.2019	12.11.1990	
61	Kshirodendu Jagdev,		21.05.1964	31.05.2022	26.12.1990	
62	Jyotirmoy Mahapatra,		14.06.1966	30.06.2024	12.12.1990	
63	Saubhagya Ranjan Mohapatra,		09.04.1962	30.04.2020	7.12.1990	
64	Sanjukta Mohapatra,		02.01.1963	31.01.2021	5.12.1990	
65	Bijay Kumar Pattnaik,		26.01.1964	31.01.2022	10.12.1990	
66	Bishnu Prasad Tripathy,		1.03.1964	31.03.2022	15.12.1990	
67	Ashok Kumar Manik,		3.05.1965	31.05.2023	10.12.1990	
68	Anil Kumar Jena,		1.02.1965	28.02.2023	10.12.1990	
69	Manas Kumar Chand,		28.02.1957	28.02.2015	1.08.1990	
70	Satyabadi Dash,		24.01.1962	31.01.2020	8.10.1990	
71	Dinabandhu Behera		1.03.1962	29.02.2020	14.01.1991	
72	Dibakar Barik		22.09.1961	30.09.2019	4.01.1991	
73	Surendra Chandra Mishra		15.08.1959	31.08.2017	11.01.1991	
74	Nikunja Behari Behera		19.04.1962	30.04.2020	15.01.1991	
75	Bhagaban Chandra Das		23.02.1962	29.02.2020	07.01.1991	
76	Siba Prasad Mallik		13.04.1960	30.04.2018	2.01.1991	
77	Santosh Kumar Bhuyan	(S.C.)	1.05.1964	30.04.2022	07.01.1991	
78	Bijaya Kumar Behera	(S.C.)	20.03.1963	31.03.2021	14.01.1991	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATION	DATE OF JOINING AS AUDITOR	Remarks
79	Kailash Chandra Moharana	(S.C.)	17.09.1963	30.09.2021	05.01.1991	
80	Biranchi Narayan Jena	(S.C.)	3.06.1962	30.06.2020	14.01.1991	
81	Bijaya Kumar Das	(SC)	22.01.1959	31.01.2017	2.01.1991	
82	Pradeep Kumar Dash		18.06.1960	30.06.2018	23.02.1991	
83	Manoj Kumar Nayak,		10.06.1963	30/06/2021	13.02.1991	
84	Trilochan Pradhan,		9.03.1966	31.03.2024	5.04.1991	
85	Pitabas Mallik,	SC	9.09.1963	30.09.2021	9.04.1991	
86	Sachikanta Sarangi		23.04.1964	30.04.2022	28.08.1991	
87	Harekrushna Bag	(S.C)	6.03.1958	31.03.2016	22.08.1991	
88	Jyotirmaya Kar		4.08.1966	31.08.2024	28.08.1992	
89	Akshaya Kumar Mishra		19.04.1969	30.04.2027	28.10.1992	
90	Priya Ranjan Mohapatra		4.07.1964	31.07.2022	28.04.1993	
91	Purna Chandra Tripathy		4.02.1957	28.02.2015	10.12.1993	
92	Satyanarayan Tripathy,		17.08.1966	31.08.2024	23.06.1995	
93	Ajay Kumar Pattnaik,		5.07.1965	31.07.2023	16.06.1995	
94	Khirasindhu Sunani,	SC	14.07.1967	31.07.2025	29.06.1995	
95	Sarat Chandra Nayak,		10.03.1965	1.03.2023	16.06.1995	
96	Ramesh Chandra Das,		8.05.1965	31.05.2023	20.06.1995	
97	Dhirendra Kumar Mohanty,		5.06.1969	30.06.2027	12.06.1995	
98	Pratap Kumar Pattnaik,		24.01.1963	31.01.2021	10.07.1995	
99	Basanta Kumar Singh,		21.06.1965	30.06.2023	10.06.1995	
100	Ramesh Chandra Nayak,	ST	21.05.1966	31.05.2024	13.06.1995	
101	Rajendra Das,		10.02.1967	28.02.2025	24.06.1995	
102	Ashok Kumar Das,		23.05.1963	31.05.2021	19.06.1995	
103	Abhay Kumar Muduli,	PH	19.05.1963	31.05.2021	19.06.1995	
104	Radhasyam Rout,	SC	01.03.1962	29.02.2020	21.06.1995	
105	Bishnu Charan Sahoo,	PH	04.03.1963	31.03.2022	13.06.1995	
106	Chandra Sekhar Jena,		19.07.1968	31.07.2026	12.10.1995	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
107	Sanjaya Kumar Roul		24.05.1969	31.05.2027	19.07.1995	
108	Balaram Sarangi,		19.05.1969	31.05.2027	14.10.1995	
109	Harekrushna Dash		13.11.1955	30.11.2013	11.07.1996	
110	Dharmananda Sahoo		9.06.1956	30.06.2014	24.07.1996	
111	Badal Kumar Sen		10.01.1955	31.01.2013	29.07.1996	
112	Baidhar Behera		07.02.1956	28.02.2014	29.07.1996	
113	Samarendra Grahacharya		20.05.1961	31.05.2019	15.07.1996	
114	Manoranjan Sahoo		10.06.1967	30.06.2025	10.06.1996	
115	Nirmal Ch. Swain		20.07.1958	31.07.2016	19.07.1996	
116	Prafulla Kumar Mohapatra		1.07.1955	30.06.2013	10.07.1996	
117	Chittaranjan Pati		19.04.1956	30.04.2014	26.07.1996	
118	Braja Kishore Mallick	(S.C.)	2.01.1957	31.01.2015	22.07.1996	
119	Rabindra Nath Mirdha	(S.C.)	22.11.1955	30.11.2013	24.07.1996	
120	Debarchan Mirdha	(S.T.)	05.08.1959	31.08.2017	19.07.1996	
121	D.Mohan Rao		21.04.1956	30.04.2014	09.08.1996	
122	Sarat Kumar Satpathy		01.04.1957	31.03.2015	15.07.1996	
123	Rajesh Kumar Panigrahi		31.07.1967	31.07.2025	12.07.1996	
124	Rajendra Kumar Tripathy		10.06.1968	30.06.2022	09.08.1996	
125	Ashwini Kumar Das		30.06.1974	30.06.2022	01.08.1996	
126	Rashmikanta Penthoi		30.08.1970	31.08.2028	29.07.1996	
127	Bhramarabara Hota		23.06.1972	30.06.2030	29.07.1996	
128	Pratima Pradhan		22.11.1973	30.11.2031	30.07.1996	
129	Janardan Tripathy		29.06.1967	30.06.2025	05.08.1996	
130	Santosh Kumar Mishra		03.04.1959	30.04.2017	25.07.1996	
131	Jitan Kumar Mohanty		17.10.1970	31.10.2028	02.08.1996	
132	Bebin Kumar Mishra		16.07.1968	31.07.2016	29.07.1996	
133	Bibhu Prasad Mishra		25.03.1972	31.03.2030	01.08.1996	
134	Gyana Ranjan Satapathy		03.12.1971	31.12.2029	03.08.1996	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
135	Sandeep Paira		21.05.1971	31.05.2029	5.08.1996	
136	Bishnu Ch. Mohanty		21.11.1968	30.11.2026	08.08.1996	
137	Gajendra Ku Barik		26.02.1970	28.02.2028	14.08.1996	
138	Pravat Nalini Dev		15.01.1966	31.01.2024	31.07.1996	
139	Kamadev Das		27.08.1967	31.08.2025	09.08.1996	
140	Ujjwal Kumar Das		01.06.1967	31.05.2025	12.08.1996	
141	Sudhanshu Sekhar Biswal		18.08.1973	31.08.2031	05.08.1996	
142	Jadumani Das		10.04.1968	30.04.2026	02.08.1996	
143	Jyoti Ranjan Jena		26.06.1975	30.06.2033	22.07.1996	
144	Manmatha Kumar Mohanty		22.11.1967	30.11.2025	31.07.1996	
145	Prasanta Kumar Biswal		04.06.1970	30.06.2028	29.07.1996	
146	Prakash Ch. Jenamani		16.04.1973.	30.04.2031	29.07.1996	
147	Kalapatru Mangaraj		26.06.1968	30.06.2026	02.08.1996	
148	Surgeon Gagaria		16.06.1973	30.06.2031	12.08.1996	
149	Saroj Kumar Khuntia		03.07.1970	31.07.2028	31.07.1996	
150	Sachitra Kumar Swain		15.05.1972	31.05.2030	29.07.1996	
151	Pranita Dash		01.06.1973	31.05.2031	31.07.1996	
152	Nalini Sahoo		05.07.1970	31.07.2028	25.07.1996	
153	Sujata Praharaj		04.02.1967	28.02.2025	29.07.1996	
154	Pranati Nayak		09.04.1968	30.04.2026	29.07.1996	
155	Soudaminee Lenka		30.05.1974	31.05.2032	29.07.1996	
156	Anupama Rout		04.02.1968	28.02.2026	01.08.1996	
157	Pradeep Kumar Dash		20.05.1960	31.05.2018	26.07.1996	
158	Chitta Ranjan Nayak	(S.C.)	03.06.1970	30.06.2028	02.08.1996	
159	Sushama Manjari Giri		05.05.1971	31.05.2029	12.08.1996	
160	Sasmita Rout		26.06.1973	30.06.2031	29.07.1996	
161	Madhusudan Sethy	(S.C.)	16.05.1971	31.05.2029	31.07.1996	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
162	Manasi Pahi		11.05.1969	31.05.2027	26.07.1996	
163	Promad Kumar Naik	(SC)	04.07.1971	31.07.2029	05.08.1996	
164	Radhakanta Mohanta	(PH)	28.02.1966	29.02.2024	31.07.1996	
165	Rajkishore Seth	(SC)	09.03.1969	31.03.2027	29.07.1996	
166	Debendra Prasad Bihari	(SC)	13.02.1960	28.02.2018	14.08.1996	
167	Priyaranjan Singh	(SC)	15.04.1970	30.04.2028	26.07.1996	
168	Indumati Sahoo		08.05.1960	31.05.2018	30.07.1996	
169	Sanjay Kumar Badhei	(SC)	27.02.1971	28.02.2029	29.07.1996	
170	Kailash Behera	(SC)	02.05.1971	31.05.2029	01.08.1996	
171	Maguni Naik	(SC)	05.05.1970	31.05.2028	12.08.1996	
172	Sanghamitra Beura	(PH)	28.05.1973	31.05.2031	31.07.1996	
173	Akhila Ku Rout		20.08.1959	31.08.2017	02.08.1996	
174	Rajalaxmi Behera	(SC)	17.10.1973	31.10.2031	20.07.1996	
175	Madhab Ch. Ojha		02.10.1959	31.10.2017	02.08.1996	
176	Susil Kumar Meher	(ST)	30.1.1971	31.01.2029	01.08.1996	
177	Prithiraj Meher	(ST)	24.07.1972	31.07.2030	01.08.1996	
178	Laxmidhar Nayak	(ST)	01.01.1965	31.12.2023	16.08.1996	
179	Jatin Kumar Naik	(ST)	11.11.1969	30.11.2027	02.08.1996	
180	Nishith Ranjan Sahoo		4.02.1973	28.02.2031	1.04.1996	
181	Astik Kumar Mohanty		21.05.1975	31.05.2033	03.11.1997	
182	Sachidananda Mohanty		01.02.1956	31.01.2014	13.04.1998	
183	Khirod Kumar Bhuyan		01.03.1958	29.02.2016	13.04.1998	
184	K. Harihar Rao		10.05.1957	31.05.2015	04.07.1998	
185	Debaraj Nayak		03.06.1968	30.06.2026	13.04.1998	
186	Padmanav Das	(SC)	06.11.1955	30.11.2013	27.04.1998	
187	Gopal Krushna Jena		20.04.1956	30.04.2014	30.12.1998	
188	Bijaya Kumar Barik		28.02.1959	28.02.2017	31.12.1998	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
189	Sudhansu Sekhar Mohapatra		21.01.1957	31.01.2015	31.03.1999	
190	Akshaya Kumar Muduli		18.10.1960	31.10.2018	01.03.1999	
191	Pabitra Mohan Thakur		18.09.1957	30.09.2015	31.03.1999	
192	Purnendu Kumar Das		24.05.1957	31.05.2015	16.12.1999	
193	Pratyus Kumar Das		18.07.1955	31.07.2013	29.04.1999	
194	Rabindra Mohapatra		25.03.1957	31.03.2015	10.03.1999	
195	Pravakar Sahoo		05.04.1957	30.04.2015	28.02.1999	
196	Smt.Manjusha Paul		28.06.1961	30.06.2019	10.03.1999	
197	Pradeep Kumar Sahoo		19.11.1960	30.11.2018	01.03.1999	
198	Bijaya Bhusan Mohanty		23.12.1965	31.12.2023	06.03.1999	
199	K.G. Rao Sarabu		24.12.1959	31.12.2017	08.03.1999	
200	Narasingh Patnaik		01.06.1961	31.05.2019	31.03.1999	
201	S. Ramakrishna Rao		28.08.1958	31.08.2016	12.03.1999	
202	Purna Ch. Majhi	(ST)	01.09.1959	31.08.2017	15.07.1996	
203	Muralidhar Nayak	(ST)	11.09.1962	30.09.2020	12.03.1999	
204	Gopinath Nag	(SC)	01.06.1964	31.05.2022	22.03.1999	
205	Binod Digal	(SC)	20.05.1961	31.05.2019	22.03.1999	
206	Manjula Panda,		5.05.1967	31.05.2025	24.05.1999	
207	Sukanta Kumar Murudi		15.05.1974	30.05.2032	01.01.2000	
208	Rashmi Ranjan Das		01.05.1973	30.04.2031	3.01.2000	
209	Radhanath Sahoo		18.04.1970	30.04.2028	4.01.2000	
210	Sanjat Kumar Dash		10.07.1973	31.07.2031	3.01.2000	
211	Sangram Keshri Rout		19.04.1973	30.04.1931	17.01.2000	
212	Dolamani Sahoo		03.05.1969	31.05.2027	14.01.2000	
213	Arabinda Sahoo		10.05.1975	31.05.1933	14.01.2000	
214	Shishir Kumar Swain		30.08.1963	31.08.2021	3.01.2000	
215	Sachidananda Panda		11.06.1970	30.06.2028	01.01.2000	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
216	Arun Kumar Rout		8.06.1967	30.06.2025	11.1.2000	
217	Rajib Kumar Samal		15.04.1976	30.04.2034	31.12.1999	
218	Soumendra Kumar Sahoo		18.03.1969	31.03.2027	3.1.2000	
219	Kumuda Bihari Lenka		2.04.1975	30.04.2033	5.01.2000	
220	Arun Kumar Beura		21.02.1968	28.02.2026	7.01.2000	
221	Deepak Kumar Mohapatra		21.06.1974	30.06.2032	3.01.2000	
222	Prabhat Kumar Singh		6.07.1966	31.07.2024	18.01.2000	
223	Rajib Lochan Podh		12.07.1976	31.07.2034	4.01.2000	
224	Samarendra Kumar Sarangi		22.03.1976	31.03.2034	4.01.2000	
225	Deepak Ranjan Binakar		5.07.1973	31.07.1931	5.01.2000	
226	Chitta Ranjan Parhi		3.05.1970	31.05.2028	4.01.2000	
227	Shikhanda Sekhar Mishra		28.06.1966	30.06.2024	8.03.2000	
228	Subhendu Kumar Swain		10.07.1973	31.07.1931	6.01.2000	
229	Sailaja Jati		1.07.1975	30.06.1933	5.01.2000	
230	Soven Kumar Pradhan		20.12.1975	31.12.2033	10.11.2000	
231	Achyuta Nanda Barik		26.06.1972	30.06.2030	6.01.2000	
232	Siba Prasad Mohanty		4.12.1972	31.12.2030	30.12.1999	
233	Jaya Krishna Panda		5.09.1970	30.09.2028	3.01.2000	
234	Bibekananda Mishra		20.06.1972	3-0.06.2030	30.12.1999	
235	Saktipada Sahu		7.06.1966	30.06.2024	13.01.2000	
236	Simanchal Panda		15.08.1968	31.08.2026	5.01.2000	
237	Pradeep Kumar Sahoo		13.10.1974	31.10.2032	5.01.2000	
238	Prasanta Kumar Rout		1.02.1968	31.01.2026	31.12.1999	
239	Monoranjan Sahoo		2.06.1974	30.06.2032	10.01.2000	
240	Jitendriya Pradhan		12.06.1967	30.06.2025	06.01.2000	
241	Udaya Kumar Nayak		17.05.1972	31.05.2030	31.12.1999	
242	Adhikari Fani Bhusan Das		4.12.1973	31.12.1931	28.12.1999	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
243	Aswini Kumar Mishra		2.06.1972	30.06.2030	3.01.2000	
244	Girish Chandra Moharana		10.05.1974	31.05.2032	4.01.2000	
245	Binod Kumar Nayak		4.05.1970	31.05.2028	10.01.2000	
246	Sanjay Kumar Sahu		23.12.1972	31.12.2030	10.01.2000	
247	Dileswar Dehury		10.05.1973	31.05.2031	6.01.2000	
248	Sushanta Kumar Nanda		24.08.1974	31.08.2032	5.01.2000	
249	Deba Prasad Bal		3.07.1974	31.07.2032	3.01.2000	
250	Kamala Kanta Behera		3.05.1974	31.05.1932	17.01.2000	
251	Sovana Lenka		6.07.1975	31.07.2033	5.01.2000	
252	Basanta Kumar Mohanty		18.04.1968	30.04.2026	4.01.2000	
253	Dola Gobinda Sahoo		29.06.1973	30.06.2031	1.01.2000	
254	Sitara Begum		5.03.1975	31.03.1933	18.01.2000	
255	Satya Bhushan Mishra		8.12.1974	31.12.2032	5.01.2000	
256	Binoda Bihari Sahu		8.05.1973	31.05.2031	7.01.2000	
257	Prasanna Kumar Samantray		3.07.1968	31.07.2026	21.01.2000	
258	Farzanna Khanum		10.06.1976	30.06.2034	17.01.2000	
259	Anjali Pattanaik		3.07.1970	31.07.2028	1.01.2000	
260	Madhu Chhanda Sahoo		2.06.1976	30.06.2034	29.12.1999	
261	Biswa Nandan Behera	(SC)	10.03.1974	31.03.1932	1.01.2000	
262	Prativa Mallik		16.06.1974	30.06.1932	29.12.1999	
263	Pragnya Mohanty		15.07.1975	31.07.2033	28.12.1999	
264	Pusparani Swain		4.06.1976	30.06.2034	6.01.2000	
265	Itishree Moharana		10.01.1976	31.01.2034	31.12.1999	
266	Gitanjali Sahu		2.07.1973	31.07.2031	10.01.2000	
267	Marina Nath		31.08.1972	31.08.2030	3.01.2000	
268	Pankajinee Das		14.05.1965	31.05.2023	3.01.2000	
269	Madhusmita Pattnaik		14.06.1973	30.06.2031	4.01.2000	
270	Shradhanjali Mishra		9.07.1978	31.07.2036	31.12.1999	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
271	Anita Dash		19.09.1973	30.09.2031	10.01.2000	
272	Sasmita Subudhi		6.07.1973	31.07.2031	29.12.1999	
273	Suprava Biswal		4.03.1971	31.03.2029	1.01.2000	
274	Niharika Samal		7.07.1973	31.07.2031	27.12.1999	
275	Susmita Parida		3.01.1973	31.01.2031	5.01.2000	
276	Kashinath Mallik	(SC)	7.04.1971	30.04.2029	5.01.2000	
277	Sasmita Patra		8.05.1970	31.05.2028	31.12.1999	
278	Ghenu Ram Tandi	(SC)	7.04.1977	30.04.2035	5.01.2000	
279	Minakshi Behera		15.03.1977	31.03.2035	10.01.2000	
280	Santanu Kumar Biswal	(SC)	3.08.1971	31.08.2029	10.01.2000	
281	Hemanta Behera	(SC)	13.05.1976	31.05.2034	30.12.1999	
282	Ramakanta Behera	(SC)	2.05.1976	31.05.2034	5.01.2000	
283	Cinmayee Samantasinghar		2.01.1972	31.01.2030	27.12.1999	
284	Dillip Kumar Sahu	(SC)	10.02.1973	28.02.2031	1.01.2000	
285	Bibekananda Das	(SC)	30.06.1972	30.06.2030	4.01.2000	
286	Ramesh Ch. Behera	(SC)	12.05.1975	31.05.2033	5.01.2000	
287	Debendra Kumar Dalai	(SC)	9.03.1973	31.03.2031	3.01.2000	
288	Anup Kumar Behera	(SC)	20.03.1973	31.03.2031	11.01.2000	
289	Narayan Das	(SC)	5.01.1972	31.01.2030	10.01.2000	
290	Sudarsan Guru	(SC)	24.06.1971	30.06.2029	3.01.2000	
291	Dhananjaya Sethy	(SC)	25.05.1969	31.05.2027	17.01.2000	
292	Manoj Kumar Majhi	(SC)	30.06.1971	30.06.2029	6.01.2000	
293	Dillip Kumar Bagh	(SC)	25.06.1968	30.06.2026	5.01.2000	
294	Tanushree Mahananda	(SC)	27.03.1975	31.03.2033	4.01.2000	
295	Sabitri Mandari	(SC)	23.05.1973	31.05.2031	7.01.2000	
296	Manoranjan Meher	(ST)	10.05.1977	31.05.2035	5.01.2000	
297	P.Prafulla Kumar Ekka	(ST)	21.06.1975	30.06.2033	6.01.2000	
298	Sanjukta Dalai	(SC)	15.02.1974	29.02.2032	3.01.2000	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
299	Chinmayee Behera	(SC)	24.04.1975	30.04.2033	31.12.1999	
300	Sarat Ch. Singh	(ST)	1.07.1967	30.06.2025	4.01.2000	
301	Gitanjali Behera	(SC)	5.06.1974	30.06.2032	3.01.2000	
302	Maheswar Puhan	(ST)	8.07.1974	31.07.2032	3.01.2000	
303	Dharmendra Sabar	(ST)	12.05.1976	31.05.2034	10.01.2000	
304	Asadhu Kishan	(ST)	6.05.1973	31.05.2031	6.01.2000	
305	Rasmi Ranjan Nayak	(ST)	19.06.1973	30.06.2031	13.01.2000	
306	Anusuya Meher	(ST)	13.07.1976	31.07.2034	12.01.2000	
307	Chitta Ranjan Meher	(ST)	2.07.1975	31.07.2033	4.01.2000	
308	Devendranath Singh	(ST)	20.04.1970	30.04.2028	5.01.2000	
309	Jamuna Marandi	(ST)	17.08.1973	31.08.2031	7.01.2000	
310	Padmalaya Meher	(ST)	12.04.1976	30.04.2034	3.01.2000	
311	Shovan Kumar Das	(ST)	17.05.1971	31.05.2029	4.01.2000	
312	Prafulla Kumar Oddu	(ST)	1.07.1973	30.06.2031	4.01.2000	
313	Keshabati Tudu	(ST)	26.03.1975	31.03.2033	12.01.2000	
314	Shyam Sundar Bhoi	(ST)	8.03.1975	31.03.2033	10.01.2000	
315	Rusava Majhi	(ST)	11.11.1973	30.11.2031	5.01.2000	
316	Dakhila Behera	(ST)	5.07.1969	31.07.2027	4.01.2000	
317	Menaka Raika	(ST)	2.07.1975	31.07.2033	5.01.2000	
318	Jayanti Nayak	(ST)	11.07.1972	31.07.2030	10.01.2000	
319	Phulamani Marndi	(ST)	3.05.1974	31.05.2032	17.01.2000	
320	Annapurna Boipai	(ST)	28.11.1975	30.11.2033	12.01.2000	
321	Amiya Sankar Hota,		17.07.1976	31.07.2034	27.01.2000	
322	Prasanta Kumar Mishra		21.02.1956	28.02.2014	13.08.2003	
323	Bhanu Ch. Senapati		27.01.1955	31.01.2013	2.09.2003	
324	Biranchi Narayan Nath		12.07.1966	31.07.2024	29.08.2003	
325	Kapilendra Das		11.03.1968	31.03.2026	18.08.2003	
326	Nrusingh Ch. Champati		20.03.1970	31.03.2028	8.08.2003	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
327	Niranjan Behera		3.01.1975	31.01.2033	12.08.2003	
328	Laxmidhar Sahoo		11.06.1965	30-.06.2023	20.08.2003	
329	Kaliash Ch. Das		7.05.1967	31.05.2025	13.08.03	
330	Niladri Bag	(ST)	10.02.1957	28.02.2015	26.08.2003	
331	Santosh Ku Bhoi	(ST)	25.08.1973	31.08.2031	16.08.03	
332	Parikhita Kanhar	(ST)	1.07.1963	30.06.2021	16.08.2003	
333	Kumari Parbati Sardar	(ST)	3.04.1970	30.04.2028	14.08.2003	
334	Smt. Pratima Mallick	(SC)	20.08.1968	31.08.2026	13.08.03	
335	Santosh Kumar Behera	(SC)	18.04.1975	30.04.2033	12.08.03	
336	Gopinath Behera	(SC)	5.07.1973	31.07.2031	18.08.03	
337	Niranjan Mohanty		13.02.1967	28.02.2025	29.05.2008	
338	Pratap Chandra Mishra		15.05.1960	31.05.2018	30.05.08	
339	Chitaranjan Senapati		15.03.1972	31.03.2030	29.05.08	
340	Susanta Kumar Mohapatra		15.01.1966	31.01.2024	23.05.08	
341	Santanu Kumar Tripathy		1.07.1969	30.06.2027	23.05.08	
342	Sanatan Das		18.05.1965	31.05.2023	22.05.08	
343	Dharmanjaya Behera	(SC)	16.06.1961	30.06.2019	23.05.08	
344	Monorama Bhoi	(SC)	7.05.1970	31.05.2028	29.05.08	
345	Pradeep Kumar Mistry	(SC)	23.11.1964	30.11.2022	26.05.08	
346	Kannhu Charan Majhi	(ST)	8.09.1961	30.09.2019	2.06.08	
347	Laxman Soren	(ST)	12.05.1971	31.05.2029	26.05.08	
348	Binu Singh	(ST)	10.03.1972	31.03.2030	29.05.08	
349	Arakhita Bhue	(ST)	14.09.1968	30.09.2026	18.06.08	
350	Kapileswar Behera		8.05.1959	31.05.2017	16.07.2008	
351	Sanjay Kumar Swain		10.04.1964	30.04.2022	16.07.2008	
352	Baiswanar Naik	(SC)	1.07.1964	31.07.2022	17.07.2008	
353	Sarat Kumar Pattnaik		14.07.1957	31.07.2015	16.07.2008	
354	Shyam Babu Achari		8.06.1961	30.06.2019	16.07.2008	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
355	Satyapira Pattnaik		3.07.1965	31.07.2023	16.07.2008	
356	Binod Bihari Mishra		03.01.1965	31.01.2023	16.07.2008	
357	Rashmi Ranjan Mohanty		25.04.1971	30.04.2029	16.07.2008	
358	Sarat Kumar Sahani	SC	04.05.1962	31.05.2020	20.01.2009	
359	Keshab Chandra Nath		5.06.1974	30.06.2032	1.06.09	
360	Sukumar Satpathy	UR	21.02.1972	28.02.2030	4.08.09	
361	Himanshu Sekhar Nath (SEBC)	UR	25.10.1976	31.10.2034	10.08.09	
362	Jiten Kumar Pati,	UR	1.04.1974	31.03.2032	3.08.09	
363	Amulya Kumar Sahoo, (SEBC)	UR	13.07.1977	31.07.2035	20.08.09	
364	Santosh Kumar Tripathy	UR	5.06.1976	30.06.2034	5.08.2009	
365	Jayanta Kumar Dube	UR	25.05.1978	31.05.2036	4.08.2009	
366	Surya Kumar Nayak	UR	01.07.1971	30.06.2029	6.11.2009	
367	Prakash Chandra Pradhan (SEBC)	UR	4.03.1975	31.03.2033	3.08.2009	
368	Pratap Ranjan Pradhan	UR	25.08.1976	31.08.2034	4.11.2009	
369	Bibhu Prasad Mishra (PH)	UR	1.07.1979	30.06.2037	31.07.2009	
370	Srikanta Dash	UR	27.04.1975	30.04.2033	27.11.2009	
371	Krushna Mohan Mishra	UR	14.07.1977	31.07.2035	31.10.2009	
372	Chinmaya Kumar Pratap (SEBC)	UR	04.06.1970	30.06.2028	05.08.2009	
373	Nutan Kumar Behera	UR	18.04.1975	30.04.2033	18.05.2010	
374	Asesh Kumar Pattanaik	UR	19.06.1973	30.06.2031	19.11.2010	
375	Laxmi Narayan Tripathy	UR	02.12.1976	31.12.2034	09.12.2010	
376	Seema Mittal	UR(W)	13.08.1981	31.08.2039	25.08.2009	
377	Geetanjali Moharathi, (SEBC.W)	UR(W)	10.07.1972	31.07.2030	21.08.2009	
378	Bidyut Prava Raj	UR(W)	1.07.1977	30.06.2035	10.08.09	
379	Sabita Sahoo, (SEBC.W)	UR(W)	19.06.1975	30.06.2033	20.08.2009	
380	Nibedita Dash	UR(W)	07.06.1977	30.06.2035	05.08.2009	
381	Tanuja Sahu	UR(W)	09.05.1976	31.05.2034	03.05.2010	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
382	Saraswati Sahoo	UR(W)	19.03.1980	31.03.2038	07.05.2010	
383	Sanjibani Sudha Sarangi	UR(W)	11.04.1973	30.04.2031	17.05.2010	
384	Purnima Biswal, (SEBC.W)	UR(W)	29.08.1977	31.08.2035	3.11.2009	
385	Smitarani Sahoo, (SEBC.W)	UR(W)	25.05.1981	31.05.2039	15.12.2009	
386	Bharati Mallick, (SEBC.W)	UR(W)	7.08.1977	31.08.2035	21.05.2010	
387	Snigdharani Nayak,**(SC)(W)**	UR(W)	01.06.1979	31.05.2037	17.08.2009	
388	Sunil Kumar Bangari,	(SC)	20.06.1970	30.06.2028	10.08.2009	
389	Sanjay Kumar Parida	(SC)	19.02.1972	28.02.2030	10.08.2009	
390	Sukanta Kumar Mallick	(SC)	01.02.1974	31.01.2032	06.08.2009	
391	Santosh Kumar Bhoi	(SC)	07.05.1973	31.05.2031	18.08.2009	
392	Ashok Kumar Behera	(SC)	08.11.1970	30.11.2028	04.08.2009	
393	Purna Chandra Behera	(SC)	13.05.1974	3105.2032	21.05.2010	
394	Sarat Chandra Das	(SC)	18.04.1978	30.04.2036	29.05.2010	
395	Bholanath Jena,	(SC)	14.05.1975	31.05.2033	12.05.2010	
396	Mita Sethi	(SC-W)	13.03.1975	31.03.2033	03.08.2009	
397	Geetanjali Behera	(SC-W)	28.03.1979	31.03.2037	21.08.2009	
398	Lochana Jayapuria	(SC-W)	10.11.1977	30.11.2035	20.11.2010	
399	Omprakash Topno	(ST)	12.07.1977	31.07.1935	04.08.2009	
400	Sebaram Meher	(ST)	18.06.1982	30.06.2040	25.08.2009	
401	Jaya Prakash Dishari	(ST)	10.02.1976	28.02.2034	06.08.2009	
402	Kartik Kumar Nayak	(ST)	11.06.1975	30.06.2033	21.08.2009	
403	Ranjit Soren	(ST)	02.02.1973	28.02.2031	18.05.2010	
404	Jyotsna Kumari Gamango	(ST)	03.12.1980	31.12.2038	11.08.2009	
405	Puspanjali Meher	(ST)	08.02.1980	28.02.2038	10.08.2009	
406	Sana Kumar Jani	(ST)	20.06.1969	30.06.2027	12.11.2010	
407	Priyambada Konhar**(ST.W)**	(ST)	27.05.1981	31.05.2039	25.08.2009	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
408	Madhusmita Tudu	(ST-W)	20.05.1983	31.05.2041	31.07.2009	
409	Manju Devi Soren	(ST-W)	31.07.1973	31.07.2031	04.08.2009	
410	Indumati Naik	(ST-W)	11.05.1983	31.05.2041	11.11.2010	
411	Manas Kumar Sahoo	SEBC	22.07.1977	31.07.2035	31.05.2010	
412	Nrusingha Charan Maharana	SEBC	09.06.1973	30.06.2031	30.04.2010	
413	Niranjan Moharana	SEBC	02.05.1975	31.05.2033	31.01.2011	
414	Bijaya Kumar Sarangi , UR	PH	18.08.1973	31.08.2031	03.08.2009	
415	Bishnu Charan Nayak, SEBC	PH	13.06.1975	30.06.2033	31.07.2009	
416	Pradeep Kumar Sahoo, UR	PH	26.04.1982	30.04.2040	12.08.2009	
417	Tapan Kumar Ray, UR	PH	09.05.1971	31.05.2029	05.08.2009	
418	Trinath Biswal ,SEBC	PH	05.04.1977	30.04.2035	05.08.2009	
419	Sanatan Bhoi, UR	PH	16.07.1977	31.07.2035	07.08.2009	
420	Narendra Moharana, UR	PH	13.06.1970	30.06.2028	04.11.2009	
421	Sangram Singh Pattanaik,UR	SP	01.03.1976	28.02.2034	26.05.2010	
422	Bishnu Padarbinda Nanda,	UR	16.07.1975	31.07.2033	21.04.2011	
423	Dillip Kumar Rout, SEBC	UR	26.07.1974	31.07.2032	6.04.2011	
424	Mano Ranjan Satpathy,	UR	15.07.1977	31.07.2035	8.04.2011	
425	Binay Bhusan Mohanty,	UR	13.06.1975	30.06.2033	28.04.2011	
426	Binod Bihari Mohapatra, SEBC	UR	7.05.1972	31.05.2030	18.04.2011	
427	Udayanath Sahu,SEBC	UR	15.06.1982	30.06.2040	7.04.2011	
428	Kailash Chandra Senapati,	UR	15.06.1981	30.06.2039	6.04.2011	
429	Manasa Kumar Mishra	UR	14.06.1976	30.06.2034	15.04.2011	
430	Jananda Nayak, SEBC	UR	7.03.1978	31.03.2036	20.04.2011	
431	Prakash Kumar Rout, SEBC	UR	05.07.1983	31.07.2041	15.04.2011	
432	Tapan Kumar Nayak, SEBC	UR	11.09.1975	30.09.2033	04.04.2011	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
433	Dasaratha Roy Mohapatra	UR	23.04.1981	30.04.2039	06.04.2011	
434	Tarani Sena Nayak, SEBC	UR	12.05.1975	31.05.20331	7.4.2011	
435	Pravat Kumar Pradhan	SEBC	05.06.1983	30.06.2041	26.04.2011	
436	Pravat Kumar Sahoo	SEBC	10.04.1976	30.04.2034	7.04.2011	
437	Ranjan Sahu	SEBC	11.01.1980	31.01.2038	21.04.2011	
438	Bijay Kumar Jena	SEBC	8.02.1982	29.02.2040	6.04.2011	
439	Bibhu Bhusan Sahoo	SEBC	27.05.1975	31.05.2033	6.04.2011	
440	Gobinda Chandra Behera	SEBC	23.03.1973	31.03.2031	8.04.2011	
441	Dillip Kumar Palatasingh	SEBC	28.06.1979	30.06.2037	25.04.2011	
442	Ramesh Chandra Bal	SEBC	1.07.1981	30.06.2039	26.04.2011	
443	Jagannath Behera	SEBC	9.06.1974	30.06.2032	3.04.2011	
444	Prafulla Kumar Gouda	SEBC	26.04.1976	30.04.2034	27.04.2011	
445	Ashok Kumar Sethy	SC	8.06.1980	30.06.1938	27.06.2011	
446	Madhusmita Mohapatra,SEBC	UR(W)	15.04.1977	30.04.2035	8.04.2011	
447	Lopamudra Panda	UR(W)	2.07.1979	31.07.2037	11.04.2011	
448	Jagabandhu Sahoo	SC	4.05.1982	31.05.2040	27.04.2011	
449	Naresh Chandra Behera	SC	21.02.1981	28.02.2039	20.04.2011	
450	Monalisha Pradhan	UR(W)	26.06.1981	30.06.2039	20.04.2011	
451	Subhashree Mishra	UR(W)	17.05.1980	31.05.2038	7.04.2011	
452	Bandita Raj	UR(W)	01.05.1975	30.04.2033	5.4.2011	
453	Pravakar Guru	SC	01.06.1972	31.05.2030	21.4.2011	
454	Akhila Chandra Naik	SC	16.06.1979	30.06.2037	21.4.2011	
455	Gitanjali Thati.	SEBC(W)	1.05.1986	30.04.2044	8.04.2011	
456	Swarnapriya Nayak	SEBC(W)	2.06.1982	30.06.2040	6.04.2011	
457	Khirodini Behera	SEBC(W)	08.04.1980	30.04.2038	06.4.2011	
458	Renubala Behera	SC(W)	24.06.1982	30.06.2040	18.04.2011	
459	Madhusmita Ray	SEBC(W)	14.12.1975	31.12.2033	29.08.2011	

S L NO	NAME OF AUDITOR	CATEGORY AGAINST WHICH SELECTED	DATE OF BIRTH	DATE OF SUPERANNUATIO N	DATE OF JOINING AS AUDITOR	Remarks
460	Sashi Kanta Ram	ST	2.09.1979	30.09.2037	11.04.2011	
461	Birakishore Sing	ST	17.06.1987	30.06.2045	11.04.2011	
462	Truptirekha Sahoo, SEBC	SPM	3.06.1986	30.06.2044	11.04.2011	
463	Pravakar Behera,SC	PH	13.04.1983	30.04.2041	8.04.2011	
464	Panchanan Nayak	ST	3.07.1979	31.07.2037	7.04.2011	
465	Ajaya Kumar Pattanaik, SEBC	EXM	28.05.1971	31.05.2029	20.04.2011	
466	Sarada Prasd Mohanty, UR	PH	02.05.1975	30.05.2033	4.4.2011	
467	Hemanta Kumar Dehury	ST	8.01.1972	31.01.2030	7.04.2011	
468	Bhagabat Tudu	ST	11.09.1977	30.09.2035	20.04.2011	
469	Kailash Chandra Majhi	ST	7.10.1976	31.10.2034	29.04.2011	
470	Dukhia Tudu	ST	19.05.1983	31.05.2041	25.4.2011	
471	Bhagatram Mirdha	ST	20.04.1976	30.04.2034	6.4.2011	
472	Biraj Laxmi Sethy	SC(W)	10.07.1985	31.07.2043	11.04.2011	
473	Rasmita Pradhan	SC(W)	07.05.1980	30.09.2033	15.4.2011	
474	Anita Nayak	ST(W)	6.07.1977	31.07.2035	8.04.2011	
475	Maya Marandi	ST(W)	20.06.1970	30.06.2028	13.04.2011	
476	Anuradha Mallick	ST(W)	10.07.1986	31.07.2044	6.04.2011	
477	Rojeeta Ekka	ST(W)	11.04.1983	30.04.2041	5.4.2011	
478	Kamalakanta Rana	UR	17.04.1961	30.04.2019	6.07.2011	
479	Debi Prasad Mohanty	UR	3.07.1981	31.07.2039	25.06.2011	
480	Sworup Kumar Sahoo	UR	1.06.1983	31.05.2041	25.06.2011	
481	Anil Kumar Sahoo	UR	19.06.1967	30.06.2025	24.06.2011	
482	Hemraj Sethi	SC	4.06.1967	30.06.2025	22.06.2011	

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. FIN-LFA-AUDIT-0002-13- 7401 /F.,

RESOLUTION

Bhubaneswar, dated the 14 th, March, 2013

Sub: Accounts Review of Aided Colleges of the State by Chartered Accountant Firms.

In pursuance to section 12 of Odisha Education Act, 1969 accounts of the Aided Educational Institutions are subject to audit by Odisha Local Fund Audit Organisation. However, due to shortage of auditors in the Local Fund Audit Organisation, there has been substantial arrears in audit of accounts of the Aided Educational Institutions. In order to resolve the issue, Government after careful consideration have decided that the review of accounts of aided colleges will be henceforth conducted by the empanelled Chartered Accountant firms in the following manner.

(i) The Directorate of Local Fund Audit will empanel Chartered Accountant (CA) firms eligible to undertake review of accounts of the aided colleges. The list of eligible C.A firms will be displayed on the web site of the LFA Organisation.

(ii) The Director Local Fund Audit will also notify, from time to time, the schedule of fees to be paid and expenses to be reimbursed by the aided colleges for the review of the accounts.

(iii) The aided colleges may choose a panel of three eligible CA firms and seek approval of the Directorate of Local Fund Audit for entrusting review of their accounts.

(iv) On the basis of the proposal received from the aided colleges, the Directorate of Local Fund Audit will select an eligible firm and entrust review of not more than three years' accounts at a time to a firm.

(v) On completion of the review of accounts, selected CA firm will submit its report for approval to the Directorate of Local Fund Audit.

(vi) Fees and other expenses payable to the CA firms for this review will be borne by the respective aided colleges after approval of the review report by the Directorate of Local Fund Audit.

ORDER:- **Ordered that the resolution be published in the next issue of Odisha Gazette and copies furnished to all concerned.**

By order of the Governor

14/3/13

Additional Chief Secretary (Finance)

Memo No. 7402 /F., Date- 14/3/2013

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this resolution in an extraordinary issue of the Odisha Gazette immediately.

Fifty copies of the resolution may please be supplied to this Department and five hundred fifty copies may be supplied to Director of Local Fund Audit, Odisha, Bhubaneswar.

Joint Secretary to Government
14/3/13

Memo No. 7403(2) /F., Date- 14/3/2013

Copy forwarded to Principal Secretary to Government, Higher Education Department/ Director of Higher Education, Odisha, Bhubaneswar for information and necessary action.

Joint Secretary to Government
14/3/13

Memo No. 7404 /F., Date- 14/3/2013

Copy to the Director, Local Fund Audit, Odisha, Bhubaneswar for information and necessary action.

Joint Secretary to Government
14/3/13

I

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

OFFICE ORDER

Bhubaneswar, dated the 23rd **April, 2013**

No. FIN-LFA-ESTT.-06/13- 15254 **/F.,** Consequent upon creation of six new District Audit Offices at Angul, Bargarh, Bhadrak, Khurda, Jajpur (Chandikhol) and Rayagada under Local Fund Audit Organisation, the Government have been pleased to create the following posts in such new offices in lieu of equivalent posts abolished in the respective parent districts.

Sl. No.	Name of the District	Audit Superintendent	Auditors	Peons
1	Angul	01	09	03
2	Bargarh	02	16	07
3	Bhadrak	02	17	05
4	Jajpur (Chandikhol)	06	38	16
5	Khurda	05	28	08
6	Raygada	03	11	05

2. These posts shall carry the usual scale of pay and other allowances as admissible from time to time for such posts.

3. The posts shall be deemed to have been created from the date the same are actually filled up.

23/4/13
Under Secretary to Government

(P.T.O)

11

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

OFFICE ORDER

Bhubaneswar, dated the 23 th, April, 2013

No. FIN-LFA-ESTT.-06/13- 15256 **/F.,** Consequent upon creation of six new District Audit Offices under Local Fund Organisation at Angul, Bhadrak, Bargarh, Jajpur (Chandikhol), Khurda and Rayagada by bifurcation of the District Audit Offices of Dhenkanal, Balasore, Sambalpur, Cuttack, Puri and Koraput respectively, Government have been pleased to abolish the following posts in the parent districts for creation of equivalent numb er of posts in the newly created offices.

Sl. No.	Name of the District	Audit Superintendent	Auditors	Peons
1	Dhenkanal	01	09	03
2	Balasore	02	17	05
3	Sambalpur	02	16	07
4	Cuttack	06	38	16
5	Puri	05	28	08
6	Koraput	03	11	05

2. The abolition of these posts shall be deemed to have taken place with effect from the date the said posts fall vacant or the date of this notification, whichever is later.

23/4/13
Under Secretary to Government

(P.T.O)

D/W 07621 25-5-13

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

...

Memo No.FIN-LFA-AR-0001-2013 18470 /F., Dated. 22/5/2013

To

The Panchayati Raj Department.

Sub:- Clarification on execution of development works in the acquired Villages of Mahanadi Coal Fields Ltd. (MCL), Talcher, District,Anugul.

The undersigned is directed to invite a reference to the endorsement of their File No.17-STGR-22-4/62-U.O.I. No.294-PRS Dt.21.03.2013 on the above mentioned subject and to say that the Audit objection has rightly been raised for recovery of Rs.9,51,000/- which was incurred on construction of IAY in different Villages of different G.Ps under Talcher Block during 2009-10, keeping in view the existing circulars and Guide lines for implementation of IAY Scheme.

G.P. Section

Under the circumstances, Finance Department may have nothing to opine on the issue. The Administrative Department may take further action as per observations of Audit in para No.11.2 or take necessary steps to regularise the expenditure in consultation with Ministry of Rural Development, New Delhi as this is a Centrally Sponsored Scheme. Orders of Additional Chief Secretary (Finance) has been obtained.

Programme 25/5

22/5/13

Deputy Secretary to Government

Memo No. 18471 /F., dated. 22/5/2013

Copy forwarded to the S.S-II Branch, Finance Department with reference to their endorsement, vide U.O.R. No.58-SS-II Dt.23.03.2013 for information and necessary action.

22/5/13

Deputy Secretary to Government

Memo No. 18472 /F., dated. 22/5/2013

Copy forwarded to the Director, L.F.A., Odisha, Bhubaneswar for information and necessary action with reference to the Letter No.4618/DLFA Dt.30.04.2013.

XIV-AUD 24/13

22/5/13

Deputy Secretary to Government

Bkr.21.5.13

BY SPECIAL MESSENGER

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No.FIN-LFA2-CADRE-0029/2012- 24670 /F., Dated 24/7/2013

From

Sri G. Nandi,
Deputy Secretary to Government.

To

The Director,
LFA, Odisha, Bhubaneswar.

Sub: **Creation of post of Watchman-cum-Sweeper (WCS) for the District Audit Offices.**

Sir,

With reference to the Letter No.9219/DLFA dt.4.7.2013 of the Deputy Director, LFA, on the above cited subject, I am directed to say that the D.A.Os having no WCS, may be allowed to engage the WCS by outsourcing services through a local vendor by quotation call-basis subject to a ceiling of ₹ 5,000/- (Five Thousand) only per month.

Pl. put up
27/07/13
S.O. (F.E.)

Yours faithfully,
24.7.2013
Deputy Secretary to Government

A
F.E.
27/7/13

Urgent.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. 26274 **/F.,** **Date: 08.8.2013**
FIN-PCC-MEET-0001-2012

RESOLUTION

Subject: Revision of grade pay in certain posts with grade pay of ₹.4200 and ₹.4600.

Under ORSP Rules, 2008, the revision of pay has been effected on scale to scale basis with merger of scales of pay under the ORSP Rules, 1998 in pay bands. The pay bands constitute different grade pay. In grade pay ₹.4200 pertaining to pay band PB-2, seven pay scales existing under the ORSP Rules, 1998 were merged. As a consequence of such merger, some of the promotional scales existing under the previous pay rule are now placed in pay band PB-2 with same grade pay of ₹.4200.

2. The introduction of Revised Assured Career Progression (RACP) Scheme in Finance Department Resolution No.3560, dt.06.02.2013 with effect from 01.01.2013 envisage three financial up-gradations at an interval of 10/20/30 years of the service career with stipulation in the said FD Resolution. As per the said FD Resolution, services having defined line of promotion shall avail the pay band/ grade pay of next promotional hierarchy. Due to same grade pay existing in many of the cadres having defined line of promotion, the grade pay does not change as per the scheme dt.06.02.13 thereby creating resentment among such cadres. The Service Association of various cadres have been representing for removal of such anomaly.

3. After careful consideration of the recommendation of Anomaly Committee and in exercise of powers conferred under Rule 19 of ORSP Rules, 2008, Government have been pleased to incorporate the following changes in the grade pay of posts of different Departments mentioned at Table-1 to mitigate such anomaly:

i) Enhance the promotional grade pay of the cadres from ₹.4200 to ₹.4600 where the feeder post grade pay is ₹.4200.

ii) With the feeder post grade pay of ₹.4200, where more than one promotional hierarchy is at ₹.4200 grade pay, the promotional posts shall be merged to one cadre with the grade pay ₹.4600. For example, the Section Officer, Level-II and Level -I in Heads of Department cadre shall be merged to one cadre of Section Officer with grade pay ₹.4600.

iii) The grade pay of the next promotional post now carrying the grade pay of ₹.4600 shall be enhanced to ₹.4800. There are services in which the posts carrying grade pay of ₹.4600 gets filled up partly by direct recruitment and partly by promotion from a post now carrying grade pay of ₹.4200. If the grade pay of such feeder posts is enhanced to ₹.4600 the grade pay of such promotional posts shall be enhanced to ₹.4800.

Table - 1

Sl No.	Name of Department	Feeder post (₹.9300-34800 +GP ₹.4200)	1st promotional post (₹.9300-34800 +GP ₹.4600)	2nd promotional post (₹.9300-34800 +GP ₹.4800)
1	2	3	4	5
1	Home	ASO (Sectt./ Governor's Sectt./ OLA/ OHC)	SO (Sectt./ Governor's Sectt./ OLA/ OHC)	Desk Officer
		Senior Stenographer	Personal Assistant	Private Secretary
		Supdt. Level-II (Issue)	Supdt Level-I (Issue)	-
		Asst Jailor	Jailor	Jail Superintendent
2	P.R.	PA/ GPEO	ABDO/ SDPO	DPO (Promotional)
3	W&CD	ICDS Supervisor	CDPO	DSWO (Promotional)
		SEO/SA	ADSWO	DSWO(Promotional)
4	S & ME	Asst. Teacher	Head Master (Cl-III)	Head Master (Cl-II)/ DI (Promotional)
5	Transport	Sub Inspector (Tr)	Inspector (Tr)	-
6	R & DM	R.I	Revenue Supervisor	Jr Consolidation Officer (Promotional)
7	ST & SC Develop[t]	WEO	ADWO	DWO (Promotional)
8	Finance	Auditor (CCA) Auditor (LFA)	Asst Audit Officer/ Audit Superintendent	Audit Officer
9	Cooperat[n]	Inspector of Coop Soc.	SARCS	ARCS (promotional)
10	HOD	Seniorr Assistant	SO, L-I & L-II both re-designated as Section officer	Establishment Officer

4. This resolution shall take effect from dt.01.01.2013. The financial benefits shall be with prospective effect.

Order :-Ordered that the Resolution be published in Extra-ordinary issue of the Odisha Gazette.

By Orders of the Governor

8/8/2013

(U.N. Behera)
Additional Chief Secretary to Government

Memo No. 26275 **/F., Date: 08.8.2013**

Copy forwarded to the Director, Printing, Stationery and Publication, Odisha, Cuttack with request to publish the Resolution in an extraordinary issue of the Odisha Gazette and supply 100 (Hundred) spare copies to the Finance Department.

08/8/13

Deputy Secretary to Government

Memo No. 26276 **/F., Date: 08.8.2013**

Copy forwarded to the Secretary to the Governor/ Principal Secretary to Chief Minister/ Private Secretary to Minister, Finance/ Private Secretary to Chief Secretary / Accountant General (Audit), Odisha, Bhubaneswar/ Registrar, High Court, Orissa/ Accountant General (A&E), Odisha, Bhubaneswar / Sr. D.A.G. (Works), Odisha, Puri / All Departments of Government / All Heads of Departments / All RDCs/ All Collectors.

08/8/13

Deputy Secretary to Government

Memo No. 26277 **/F., Date: 08.8.2013**

Copy forwarded to the Head of Portal Group, IT Centre, Secretariat, Odisha for information. He/ She is requested to launch the Resolution in the Website (www.odisha.gov.nic.in/finance/index.htm) of Finance Department for general information.

08/8/13

Deputy Secretary to Government

Memo No. 26278 **/F., Date: 08.8.2013**

Copy forwarded to all Officers/ Branches of Finance Department for information.

08/8/13

Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No.FIN-LFA-Cadre-1/12(Pt.)-26596/F., Bhubaneswar, dated the 14th Aug.,2013

From
Sri G. Nandi
Deputy Secretary to Government

To
The Director Local Fund Audit, Odisha, Bhubaneswar.

Sub: Opening of New District Audit Offices.

Sir,

In inviting a reference to your Letter No. 6418/DLFA, Date-10.06.2013 on the captioned subject, I am directed to say that Government have been pleased to approve your proposal for opening of four new District Audit Offices respectively at Puri, Jharsuguda, Nawarangpur and Parlakhemundi (Gajapati) and to create four posts of District Audit Officers in OFS-I(JB) Cadre for the said offices.

2. The proposal for creation of support staff for the said offices is under active consideration.

3. However, you are requested to take necessary follow up action for opening of these new offices and communicate a convenient date for making operational of the said offices at the earliest.

Yours faithfully,
14.8.2013
Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. FIN-LFA-AUDIT-0004-2013- 28110 / F.

RESOLUTION

Bhubaneswar, dated the 31st, August, 2013

Sub:- Constitution of Audit Settlement and Monitoring Committees at District and State Level for settlement of Local Fund Audit paras.

It has been noticed that the Auditee Institutions are not taking interest in furnishing prompt replies to the objections raised by Auditors at the time of Audit and side by side do not submit compliance to the Audit Reports issued by the Local Fund Audit Organisation. This has resulted in accumulation of large number of Audit Paras awaiting settlement. Hence, it is decided to form Audit Monitoring Committees both at District Level and State Level for taking effective steps in settling the Outstanding Audit Paras. The constitution and functioning of the Committees shall be as here under:-

District Level Audit Settlement & Monitoring Committee :-

1. **Constitution:-**

There shall be a District Level Audit Settlement & Monitoring Committee in each District for settlement of Audit Paragraphs in respect of all the Auditee Institutions of the concerned District, viz. Panchayat Raj Institutions, Urban Local Bodies and other Auditee Institutions.

The District Level Audit Monitoring Committee shall be consist of:

(i) Collector of the District.
(ii) District Education Officer.
(iii) District Audit Officer.
(iv) District Panchayat Officer.

The Collector shall be the Chairman of the Committee and the District Audit Officer shall be the member convenor. However, the Collector may nominate one of the ADMs to chair the meeting in his absence.

2. **Meetings:**

The Meeting of the District Level Audit Settlement and Monitoring Committee shall be convened atleast once in six months at the Head Qrs. of the concerned District.

3. **Transaction of Business:**

Details of pending Audit Reports and Paras thereof shall be finalized by the District Audit Officer concerned and copies of the same shall be presented to all concerned well in advance.

4. **Power to summon:-**

The District Level Audit Monitoring Committee can summon the Secretaries and Executive Authorities of the Local Bodies concerned for submission of compliance and attend the meeting of the Committee.

5. **Constitution of Sub-Committee:-**

Wherever necessary, District Level Officers of various Departments may be invited by the Committee to discuss Audit Reports of Local Fund Audit pertaining to such Departments.

6. **Settlement of Audit Paras:-**

In the Monitoring Committee Meeting the details of pending paras along with remedial action taken for settlement of Audit Paras shall be discussed and suitable decisions shall be arrived at.

7. **Recommendations and Report of the Committee:-**

The decisions along with suggestions/recommendations and detailed report of the Committee on pending paras shall be forwarded to the Director, Local Fund Audit for consideration of the paras for settlement.

State Level Monitoring Committee:-

1. **Constitution**

There shall be a State Level Monitoring Committee to review the settlement of Audit Paragraphs in respect of all the Auditee Institutions of the State relating to Local Fund Audit Organisation and suggest suitable action on cases of non-compliance.

The State Level Monitoring Committee shall consist of:

(i) Secretary to Government, Finance Department
(ii) Secretary to Government, Panchayati Raj Department
(iii) Secretary to Government, Housing & Urban Development Department
(iv) Secretary to Government, Higher Education Department
(v) Secretary to Government, School & Mass Education Department
(vi) Director, Local Fund Audit
(vii) Special Secretary/Additional Secretary, in charge of Local Fund Audit.

The Secretary to Government, Finance Department shall be Chairman of the Committee and the Special Secretary/Additional Secretary in charge of Local Fund Audit shall be the Member Convenor.

2. **Meetings:-**

The Committee shall be convened atleast once in a year. The State Level Monitoring Committee shall discuss in its meeting on the ATR submitted by the Director, Panchayati Raj, Director, Municipal Administration, Director, Higher Education, Director, Secondary Education to arrive at suitable decisions.

3. **Follow up Action on the Report of the Committee.**

The Director, Panchayati Raj and Director, Municipal Administration shall constitute a separate Cell in their respective Directorates under the supervision of a Senior Officer to deal with the compliances relating to Audit Reports pertaining to their organizations.

4. **Action Taken Report**

The cell formed as above shall, monitor and issue suitable directions for facilitating settlement of Audit Paras based on the report from the District Level Audit Settlement and Monitoring Committee. An Action Taken Report shall be prepared half yearly by the Cell and submitted to the Convenor with copy to the Director, Local Fund Audit Odisha. The report shall include the details of pending audit Reports and Paras, action suggested by the District Level Audit Settlement and Monitoring Committee, the details of paras and reports settled and details of action taken by the defaulting Panchayats/Municipalities and further suggestions/recommendations for clearance of paras. The Action Taken Report received by the Convenor of the State Level Steering Committee once in six months from the Director, Panchayati Raj, Director, Municipal Administration, Director, Higher Education & Director, Secondary Education shall be discussed in detail to suggest methods for early settlement of Audit Paras.

5. **Power to Summon:-**

Wherever necessary the implementing officers of the different Departments such as Panchayati Raj, H&UD, Higher Education, School & Mass Education & such other Departments concerned may be summoned by the State Level Monitoring Committee for compliance on the audit paras.

This will take effect from the date of issue of the Resolution.

Sd/-U.N.Behera

Additional Chief Secretary (Finance)

Memo No. 28111 **/F., Date-** 31/8/2013

Copy forwarded to the Director of Printing, Stationery and Publication, Odisha, Cuttack for publication in the next issue of Odisha Gazette.

He is requested to supply 100 copies of the gazette notification to Director Local Fund Audit and 50 copies to this Department for reference.

30/8/13
Deputy Secretary to Government

Memo No. 28112(2) **/F., Date-** 31/8/2013

Copy forwarded to the Accountant General (A&E), Odisha, Bhubaneswar/D.A.G. (SS-I), Odisha, Bhubaneswar for information and necessary action.

30/8/13
Deputy Secretary to Government

Memo No. 28113(5) **/F., Date-** 31/8/2013

Copy forwarded to Panchayati Raj Department/Housing & Urban Development Department/Higher Education Department/School & Mass Education Department/Law Department for information.

30/8/13
Deputy Secretary to Government

Memo No. 28114 **/F., Date-** 31/8/2013

Copy forwarded Director, Local Fund Audit, Odisha, Bhubaneswar for information and necessary action. He is requested to circulate the notification to all concerned.

30/8/13
Deputy Secretary to Government

Memo No. 28115(30) **/F., Date-** 31/8/2013

Copy forwarded to All Collectors for information and necessary action.

30/8/13
Deputy Secretary to Government

Memo No. 28116 **/F., Date-** 31/8/2013

Copy forwarded to Head State Portal Group, I.T. Centre, Secretariat for hosting in the Odisha Government Website-www.odishagov.ocac.in Finance Department.

30/8/13
Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

NOTIFICATION

No. 30296 /F., Dt. 25/9/13
FIN-LFA-CADRE-1/12(Pt.)

In exercise of the power conferred by Section-4 of Odisha Local Fund Audit Act, 1948, read with Odisha Local Fund Audit (Amendment) Act, 1976 and in partial modification of Finance Department Notification No.5848/F dt.3.7.2012 the State Government do hereby reconstitute, create and rename the District Audit Offices as indicated below with Headquarter and Jurisdiction as noted against each.

Sl.No.	Name of the District Audit Office/Audit Office	Headquarter	Jurisdiction
1	2	3	4
1.	District Audit Office, Puri located at Bhubaneswar **renamed as –** Audit Office, Bhubaneswar.	Bhubaneswar	Bhubaneswar Sub-Division under Khurdha District.
2.	District Audit Office, Puri **(Newly created).**	Puri	Revenue District, Puri
3.	District Audit Office, Khurdha	Khurdha	Revenue District, Khurdha (excluding Bhubaneswar Sub-Division) & Nayagarh.
4.	District Audit Office, Cuttack	Cuttack	Revenue Districts, Cuttack & Jugatsinghpur.
5.	District Audit Office, Jajpur	Jajpur	Revenue Districts, Jajpur & Kendrapara.
6.	District Audit Office, Dhenkanal	Dhenkanal	Revenue District, Dhenkanal.
7.	District Audit Office, Angul	Angul	Revenue District, Angul.
8.	District Audit Office, Balasore	Balasore	Revenue District, Balasore.
9.	District Audit Office, Bhadrak	Bhadrak	Revenue District, Bhadrak.
10.	District Audit Office, Sambalpur	Sambalpur	Revenue Districts, Sambalpur & Deogarh.
11.	District Audit Office, Baragarh	Baragarh	Revenue District, Baragarh.
12.	District Audit Office, Jharsuguda, **(Newly Created).**	Jharsuguda	Revenue District, Jharsuguda.
13.	District Audit Office, Bolangir	Bolangir	Revenue Districts, Bolangir & Sonepur.
14.	District Audit Office, Kalahandi	Bhawanipatna	Revenue Districts, Kalahandi & Nuapada.
15.	District Audit Office, Koraput	Jeypore	Revenue Districts, Koraput & Malkangiri.
16.	District Audit Office, Raygada	Raygada	Revenue District, Raygada.
17.	District Audit Office, Nawarangpur **(Newly Created).**	Nawarangpur	Revenue District, Nawarangpur.

1	2	3	4
18.	District Audit Office, Ganjam	Berhampur	Revenue District, Ganjam.
19.	District Audit Office, Gajapati **(Newly Created).**	Paralakhemundi	Revenue District, Gajapati.
20	District Audit Office, Phulbani	Phulbani	Revenue Districts, Kandhamal & Boudh.
21.	District Audit Office, Mayurbhanj	Baripada	Revenue District, Mayurbhanj.
22.	District Audit Office, Sundargarh	Sundargarh	Revenue District, Sundargarh.
23.	District Audit Office, Keonjhar	Keonjhar	Revenue District, Keonjhar.

This shall come into effect from 01.10.2013.

By order of the Governor

25/9/13

(P.K. Biswal)

Additional Secretary to Govt.

Memo No. 30297 /F., dt. 25/9/13

Copy forwarded to the Director, Printing, Stationery and Publication, Odisha, Cuttack for publication in the next issue of the Odisha Gazette on or before 01.10.2013.

He is requested to supply 30 copies of the printed gazette to this Department and 30 copies to the Director, LFA, Odisha, Bhubaneswar for reference.

25.9.13

Deputy Secretary to Government

Memo No. 30298 /F., dt. 25/9/13

Copy forwarded to Private Secretary to Hon'ble Minister, Finance & Public Enterprises/Private Secretary to Additional Chief Secretary, Finance for favour of kind information of Hon'ble Minister, Finance & Public Enterprises and Additional Chief Secretary, Finance.

25.9.13

Deputy Secretary to Government

Memo No. 30299 /F., dt. 25/9/13

Copy forwarded to All Departments of Government/All Heads of Department/Principal AG(A&E), Odisha, Bhubaneswar/All RDCs/All Collectors/Vice-Chancellors of all Universities/Development Commissioner, P&C Department/ Commissioner, Bhubaneswar Municipal Corporation/Commissioner, Cuttack Municipal Corporation/Commissioner, Berhampur Municipal Corporation/All District Audit Officers, LFA/Secretary, Board of Secondary Education, Odisha, Cuttack/Secretary, CHSE, Odisha, Bhubaneswar for information.

25.9.13

Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

CORRIGENDUM

No. 30841 /F., Dt. 01·10·13
FIN-LFA-CADRE-1/12(Pt.)

The following word/words may be inserted in the Finance Department Notification No.30296/F dt.25.09.2013 at the places as indicated below. –

(i) "Notification No.10268/F dt.26.11.2012 and Corrigendum No.16103/F dt.30.04.2013" may be inserted in the 3rd line of 1st Para between "dt.3.7.2012" and "the State Government".
(ii) The words "Local Fund Audit" may be inserted in each row after the words "District Audit Office"/"Audit Office" in column-2.
(iii) The word "Chandikhol" may be inserted in place of "Jajpur" in column-3 of 5th row.

All other words shall remain unaltered.

01/10/13
Deputy Secretary to Government

Memo No. 30842 /F., dt. 01·10·13

Copy forwarded to the Director, Printing, Stationery and Publication, Odisha, Cuttack for information and necessary action with reference to this Department Memo No.30297/F dt.25.09.2013.

01/10/13
Deputy Secretary to Government

Memo No. 30843 /F., dt. 01·10·13

Copy forwarded to Private Secretary to Hon'ble Minister, Finance & Public Enterprises/Private Secretary to Additional Chief Secretary, Finance for favour of kind information of Hon'ble Minister, Finance & Public Enterprises and Additional Chief Secretary, Finance with reference to this Department Memo No.30298/F dt.25.09.2013.

01/10/13
Deputy Secretary to Government

Memo No. 30844 /F., dt. 01.10.13

Copy forwarded to All Departments of Government/All Heads of Department/Principal AG(A&E), Odisha, Bhubaneswar/All RDCs/All Collectors/Vice-Chancellors of all Universities/Development Commissioner, P&C Department/ Commissioner, Bhubaneswar Municipal Corporation/Commissioner, Cuttack Municipal Corporation/Commissioner, Berhampur Municipal Corporation/All District Audit Officers, LFA/Secretary, Board of Secondary Education, Odisha, Cuttack/Secretary, CHSE, Odisha, Bhubaneswar for information with reference to this Department Memo No.30299/F dt.25.09.2013.

01/10/13
Deputy Secretary to Government

Memo No. 30845 /F., dt. 01.10.13

Copy forwarded to Codes Branch, Finance Department for information and necessary action with reference to this Department Memo No.30300/F dt.25.09.2013.

01/10/13
Deputy Secretary to Government

Memo No. 30846 /F., dt. 01.10.13

Copy forwarded to the Head, State Portal Group, IT Centre, Secretariat for hoisting in the Odisha Government website (www.odisha.gov.in) Finance Department with reference to this Department Memo No.30301/F dt.25.09.2013.

01/10/13
Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. FIN-LFA-CADRE-1/2012(Pt.)- 30475 /F., Date- 26/9/2013

From

Shri G.Nandi,
Deputy Secretary to Government.

To

The Principal Accountant General (A&E), Odisha, Bhubaneswar.

Sub: **Creation of posts of District Audit Officer in LFA Organisation.**

Sir,

I am directed to convey the sanction of the Governor to the creation of 04 (four) posts of District Audit Officer in the rank of OFS-I (JB) carrying scale of pay of Rs. 15,600-39,100/- with Grade Pay of Rs. 5,400/- in Pay Band-3 to be posted in the newly created District Audit Offices of Puri, Jharsuguda, Nawarangpur and Gajapati at Parlakhemundi under LFA Organisation w.e.f. the date, the posts are actually filled up until further orders.

2. The posts will carry usual D.A and Other Allowances as admissible under rules from time to time.

3. The charge is debitable to "Demand No. 5-2054-Treasury and Accounts Administration-098-Local Fund Audit-0308-Ditrict Establishment-01003-Salaries (voted) in the B.E. for the year 2013-14.

Yours faithfully,

26.9.2013

Deputy Secretary to Government

Memo No. 30476 (32) **/F., Date-** 26/9/2013

Copy forwarded to the Private Secretary to Chief Minister, Odisha/Private Secretary to Minister, Finance & P.E., Odisha/Private Secretary to Chief Secretary, Odisha/Private Secretary to Additional Chief Secretary, Finance Department/Director, Local Fund Audit, Odisha, Bhubaneswar/All District Audit Offices, Local Fund Audit/Budget-V Branch, Finance Department/Budget-III Branch, Finance Department/OFS-II Branch, Finance Department/Guard File (Five copies) for information.

26.9.2013

Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No.FIN.LFA-AUDIT-0002/2013 30534/F. Dated 27/09/13

From:

Shri G. Nandi,
Deputy Secretary to Government.

To

The Director, L.F.A., Odisha,
Bhubaneswar.

Sub: Accounts review of Aided Colleges by C.A. Firms.

Sir,

With reference to the letter No.12969/DLFA dt.26.8.2012 of the Deputy Director, LFA on the above mentioned subject I am directed to say that after careful consideration, Government have been pleased to decide that the audit of the aided colleges by the C.A. Firms, for the period from 2000-2001 onwards may only be taken up and the cost of such audit shall be borne by the Government for the period upto 2011-12.

The expenditure may be incurred under the unit "other expenses".

Yours faithfully,

26/9/13
Deputy Secretary to Government.

Memo No. 30535/F. Dated 27/09/13

Copy forwarded to the A.G.(A&E), Odisha, Bhubaneswar/ Budget-III Branch, Finance Department for information and necessary action.

26/9/13
Deputy Secretary to Government.

E-mail/ Speed Post

ଓଡ଼ିଶା ସରକାର
ପଞ୍ଚାୟତିରାଜ ବିଭାଗ

Government of Odisha
PANCHAYATI RAJ DEPARTMENT

ଓଡ଼ିଶା ସଚିବାଳୟ
ସଚିବାଳୟ ମାର୍ଗ, ଭୁବନେଶ୍ୱର-୭୫୧୦୦୧
Odisha Secretariat, Sachibalaya Mar
Bhubaneswar-751 0(
Tel. No.0674-2536680/232287
Fax. 0674-239141
E-mail- prsec.or@nic.i

21.5.13

No.17-PLAN-08-2139 14261 Date: 20th May, 2013

From

Shri D.K.Singh, IAS,
Comm.-cum-Secretary to Govt.

To

All Collectors
All PD,DRDAs
All BDOs
All DPOs

Sub: Measures to streamline the Financial Management System.

Sir,

With huge funds flowing through the three tiers PRIs and different agencies/ offices of the Panchayati Raj Department, there is an urgent need for sound Financial Management System for effective functioning and prudent financial management. In spite of existing codal provisions, guidelines and instructions issued from Government, instances of non-observance of codal provisions and guidelines by the implementing agencies as well as financial irregularities are coming to the notice of the Government. In order to streamline Financial Management System in Panchayati Raj Department, the following guidelines are hereby issued to be followed meticulously by PD,DRDAs, BDOs, DPOs and E.Os concerned while discharging their financials functions.

1. **Allotment of Funds:**

   The allotment of funds under Plan & Non-Plan Schemes is made available in the Budget interface **(www.odishatreasury.gov.in)** link of Odisha Treasury Portal to all DDOs of Panchayati Raj Department. The DDOs concerned can view and download the Allotment reports from Odisha Treasury Portal. The practice of sending ink-signed copy of the Allotment Order has been discontinued as per Rule– 5(ii) of the DFPR– 1978 (revised up to 08.04.2013).

2. **Incurring Expenditure:**

   The DDO shall undertake expenditure as per the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) approved by Finance

Department and communicated by Panchayati Raj Department each year. While incurring expenditure, the DDO shall follow codal provisions provided under Odisha Treasury Code, Odisha General Financial Rules and Delegation of Financial Powers Rules as well as guidelines issued by the Finance Department / Panchayati Raj Department from time to time.

The DDO shall, only after actual expenditure, furnish Monthly Expenditure Report to the Controlling Officer by 7th of succeeding month in the format prescribed in **"Form OGFR – 27" and "Form OGFR – 28"** of OGFR Volume-II as per Rule – 319 of OGFR Volume – I.

3. One Scheme - One Account :

Since, maintenance of multiple accounts for one scheme goes against the rules and poses difficulty in smooth reconciliation, **the DDO shall maintain and operate only one Savings Bank Account for one Scheme**. The Bank Account shall be maintained in a Nationalized Bank / Scheduled Bank / Regional Rural Bank (RRB) situated within the jurisdiction of DDO. Maintenance of multiple Accounts against one scheme is strictly prohibited and will invite disciplinary action against the officer concerned.

The DDO shall furnish detailed information of the Bank Account with funds position in the enclosed format in **Annexure–"A"** to the PD, DRDA concerned who shall submit a consolidated statement to the F.A.-cum-Joint Secretary, Panchayati Raj Department **by 15th April each year.**

4. Monitoring of various Scheme Funds:

Panchayati Raj Department has put in place a soft-ware called **"MASTERS"** for tracking the flow of funds, scheme-wise, across the State on a monthly basis. The software is so developed that it will accept / receive one scheme one account only. Hence, maintenance of multiple accounts /change of Bank Accounts are not permissible. However, if it is necessary to change the bank account due to unavoidable reasons, then DDO concerned shall take approval of Government in Panchayati Raj Department for changing the bank account of any scheme.

5. **Reconciliation of Cash Book with Bank Pass Book & Cheque Register:**
The DDO concerned shall make reconciliation of scheme-wise Cash Book vis-a-vis scheme-wise Bank Pass Book & Cheque Register in the 1st **week of every month** without fail and a certificate to that effect shall be recorded in the Scheme Cash Book with countersignature of Head of Office (PD, DRDA, BDO, DPO, EO etc. as the case may be). Similarly, at the end of the financial year, DDO shall work out and record prominently, the Opening Balance and Closing Balance of each individual scheme. The interest accrued in the scheme wise Bank Account shall be taken periodically to the concerned Scheme Cash Book and it shall be utilized for implementation of that scheme only. No diversion or mis-utilization of funds is permissible. Discrepancy found, if any, should be brought to the notice of higher authority and corrective measures should be taken promptly. The DDO shall maintain a Register for reconciliation of receipts and disbursement of scheme funds as per **Annexure – 8 & 9 of F.D Letter No.15847/F dated 27.04.13** (copy enclosed). If any misappropriation, defalcation of fund is detected, it should be brought to the notice of Government immediately in addition to taking immediate appropriate action.

6. **Diversion of Fund:**
Any diversion of funds from one scheme to another scheme or for any other purpose is strictly prohibited. No DDO shall make any diversion at any cost for any reason whatsoever.

7. **Submission of Utilization Certificate:**
One of the facets of prudent financial management and reporting by an implementing agency is to make effective utilization of funds and prompt submission of Utilization Certificates in support of such expenditure. As per Rule – 173 of OGFR Volume-I read with F.D. Letter No.8437/F dated 06.03.2012, the Utilization Certificate should be furnished, only after incurring of actual expenditure by the PD,DRDAs/ BDOs/ DPOs/ EOs , as per the dateline fixed by Finance Department Letter above. UCs should reflect actual expenditure incurred after due verification by the DDO and Head of Office. **The Officers signing UC will be personally responsible for correctness of the entries.**

8. <u>Deposit of fund accrued out of closed / inoperative schemes.</u>

As per Rule, the funds available under any scheme which has already been closed or is inoperative should be refunded by way of depositing in the Government account. The DDO shall work out all such available funds in the Bank Pass Book and make deposit in proper Government head unless there is specific instruction to the contrary.

9. <u>Adjustment of Outstanding Advances</u>:

The advances granted to any Government servant under orders of the competent authority is to be analysed by concerned DDO and steps should be taken promptly for adjustment of outstanding advance supported by vouchers. If any un-adjustment balance is left on the part of a Government servant, he should be served with a notice by the DDO concerned for refund of the unspent fund. In case, any such advance is outstanding against a Government servant who has in the meantime, has already retired / expired, it should be reported to the pension sanctioning authority for necessary action. Each DDO shall maintain the Advance Register to work out the amount of advance granted and unadjusted outstanding advance pending with different Government servants before closure of the financial year and take effective steps for necessary adjustment of the same as per Rule – 37 of OTC Volume – I. The DDO shall ensure proper adjustment of the outstanding advance before grant of second one in favour of a Government servant.

These instructions should be meticulously followed. Failure to do so will be viewed very seriously and invite disciplinary proceeding against the officer concerned.

Yours faithfully,

Sd/- 20/5/2013

(D.K. Singh)

CC to: For kind information and necessary action.

1. All Branch Officers / Desk Officers / Section Officers, Panchayati Raj Department.

ANNEXURE-"A"

INFORMATION ON SCHEME-WISE BANK ACCOUNT & FUNDS POSITION AS ON 1ST APRIL OF THE YEAR

As on 01.04......

Name of the GP/ PS/ZP/DPO/DRDA

(Amount in Rs.)

Sl. No.	Name of the Scheme	Name of the Bank / S.B. A/c No.	Opening Balance as on 1st April.	P.L. A/c Balance	Cash in hand	Amount of Advance given	Total amount	Remarks

Signature of the Authority (DDO)

The Orissa Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 1741 CUTTACK, WEDNESDAY, JULY 27, 2011 / SRAVANA 5, 1933

No. 32766–XIV-Aud.-4/2009-F.

GOVERNMENT OF ORISSA

FINANCE DEPARTMENT

RESOLUTION

The 23rd July 2011

SUBJECT —Entrustment of Technical Guidance and Supervision (TGS) of P.R.Is. and U.L.Bs. to C. & A.G. of India, pursuant to 13th Finance Commission Report.

As per the recommendations of the 11th Finance Commision regarding audit and accounts of P.R.Is. and U.L.Bs. and the guidelines issued by the Department of Expenditure, Ministry of Finance, Government of India threon, the State Government decided to implement the recommendations in its true spirit to bring improvement in the Accounting and Auditing procedure by way of availing technical guidance from the C. & A.-G. of India. As such the audit of the accounts of Local Bodies (all 3-tiers of P.R.Is. and all categories of U.L.Bs.) is to be conducted by the State Audit Agency i. e. the Local Fund Audit Organisation, statutorily entrusted with audit of such Bodies under Technical Guidance and Supervision (TGS) of the C & A.-G. of India.

Accordingly, under the provisions of T. G. S. and its parameters agreed upon through periodical meetings with the Accountant-General (Civil Audit), Orissa in the matter, the State Government have already entrusted audit of accounts of 20% of the Gram Panchayats, Panchayat Samitis and Urban Local Bdies of the State with the C. & A.-G. of India vide this Department Letter No. 6879-F., dated 16th September 2003 and L. No. 2839-F., dated 18th May 2004 with due approval of His Excellency, the Governor of Orissa under Section 20 (1) of the Comptroller & Auditor-General D.P.C. Act, 1971. The C. & A.-G. of India has been providing his Technical Guidance and Supervision over the audit of P.I.Rs. and U.L.Bs. as per the request of the State Government in the aforementioned letters.

Further, in accordance with the recommendations of the 13th Finance Commission vide paragraph 10-161 (ii) of its Report and advice of the C. & A.-G. of India in this matter, the State Government, in exercise of powers conferred by Section 20 (1) of the C. & A.-G.'s–DPC Act, 1971 have been pleased to request the Comptroller and Auditor-General of India to undertake the audit of he accounts of all the three-tiers of Panchayati Raj Institutions (PRIs.) and all categories of Urban Local Bodies (ULBs.) constituted in the State under Part-IX of the Constitution of India vide this Department L. No. 2534-F, dated 7th April 2011 with due approval of His Excellency, the Governor of Orissa.

The terms and conditions for conducting the audit of accounts of the P.R.Is. and U.L.Bs. will be as follows—

(i) In addition to audit to be conducted by the statutory Auditor of P.R.Is. and ULBs. the C. & A.-G. of India will have the right to conduct such test check of the accounts and to comment on and supplement the report of the statutory Auditor, as he may deem fit.

(ii) The C. & A.-G. of India or any person appointed by him in connection with the audit, shall have the same rights, privileges and authority as the C. & A.-G. has in connection with the audit of Government accounts.

(iii) The result of audit may be communicated by C. & A.-G. or any person appointed by him to the P.R.Is. and U.L.Bs. The C. & A.-G. may also forward a copy of the report direct to the Government.

(iv) The scope, extent and manner of conducting audit shall be as decided by the C. & A.-G.

(v) The C. & A.-G. or his representative will have the right to report to State Legislature the results of audit at his discretion.

(vi) The above terms and conditions will not affect, in any way, the C. & A.-G's right to access the accounts and records of the P.R.Is. and U.L.Bs. under other sections of the Comptroller and Auditor-General (Duties, Powers and Conditions of Services) Act, 1971 and under other due statutory process.

The C. & A.-G. may provide suitable Technical Guidance and Supervision to primary external Auditors of P.R.Is. and U.L.Bs. Viz D.L.F.A. or any other such designated statutory agency, for the purpose of strengthening Public Finance Management and Accountability in P.R.Is. and U.l.Bs. The parameters of such Technical Guidance and Supervision would be as indicated in Annexure 'A'.

ORDER—Ordered that this Resolution be published in an extraordinary issue of *Orissa Gazette* and copies forwarded to the Panchayati Raj Department/Housing & Urban Development Department/Accountant-General (Civil Audit), Orissa, Bhubaneswar.

By order of the Governor
J. K. MOHAPATRA
Principal Secretary to Government

ANNEXURE -A

Parameters of TGS prescribed by the CA-G of India at Paragraph 4.10.1 of the 'Manual of Instructions for audit of P.R.Is.

In paragraph 3.1 of Chapter 3 of this Manual, mention has been made of the Guidelines issued by the Government of India in June, 2001 pursuant to the recommendations of the Eleventh Finance Commission for the utilisation of Local Bodies grants. Accordingly, ***parameters of technical control and supervision by the Comptroller and Auditor-General over the State Audit Agencies*** have been prescribed in order to strengthen the system of audit. They are broadly as follows :

> ***The methodology and procedure of audit*** of P.R.Is. by the State Audit Agency shall be as per audit guidelines prescribed by the Comptroller and Auditor-General of India ;

> Staff of State Audit Agency would continue to work under the administrative control of the State Government ;

> Training programme for staff of P.R.Is. for capacity building would be organized by the Accountant-General in co-ordination with Institute of Public Auditors of India (IPAI), the agency approved by Comptroller and Auditor-General to conduct training for P.R.Is. ;

> The State Audit Agency would prepare the ***audit plan*** in consultation with the Accountant-General, who shall conduct test check of the accounts of P.R.Is. after deciding the percentage of the test check ;

> ***The nature, extent and scope of Audit, including, form and content of the report,*** shall be as per guidelines issued by the Comptroller and Auditor General of India ;

> Accountant -General would supervise proper certification of Accounts by the State Audit Agency with reference to initial records like cash book, asset register, bank accounts, etc ;

> For implementing these procedures, State Audit Agency shall develop in consultation with the Accountant-General, a ***system of internal control*** in the State Audit Organisation ;

> State Audit Agency shall ***submit such returns/reports in such form as may be prescribed by Accountant -General*** to evolve an effective system of monitoring the audit function ;

> The Accountant-General of the State at his discretion may supervise some of the Audit Parties of the State Audit Agency during audit of P.R.Is. and ***supplement the Audit to ensure quality and timely completion*** of audit and certification of accounts of P.R.Is. by such agency.

For **U.L.B**s., similar provision provided in ***National Municipal Accounting Manual*** for incorporation in the State Municipal Laws/State Municipal Accounting Manual.

Printed and published by the Director of Printing, Stationery and Publication, Orissa, Cuttack-10
Ex. Gaz. 1001—193+1,000 (U-1)

The Odisha Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 1686 CUTTACK, SUNDAY, SEPTEMBER 1, 2013/BHADRA 10, 1935

FINANCE DEPARTMENT

NOTIFICATION

The 29th August 2013

No. 27897—FIN-LFA-Audit-0003/2013-F.—In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Local Fund Audit Act, 1948 (Odisha Act 5 of 1948), the State Government do hereby appoint the following authorities to whom appeals may be preferred under the said sub-section, with effect from the date of publication of this notification in the *Odisha Gazette*, against the orders of surcharge or charge passed by the Assistant Examiner of Local Accounts under the said Act, for amounts indicated against each, namely :—

1.	Deputy Examiner of Local Accounts-*cum*-Deputy Director, Local Fund Audit.	Surcharge up to Rs. 1,50,000.00.
2.	Deputy Examiner of Local Accounts-*cum*-Joint Director, Local Fund Audit.	Up to Rs. 2,50,000.00
3.	Examiner of Local Accounts-*cum*-Director, Local Fund Audit.	Up to Rs. 5,00,000.00
4.	Secretary to Government, Finance Department	Above Rs. 5,00,000.00

By order of the Governor

G. NANDI

Deputy Secretary to Government

Printed and published by the Director, Directorate of Printing, Stationery and Publication, Odisha, Cuttack-10

Ex. Gaz. 1109—193+150

The Odisha Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 1685 CUTTACK, SUNDAY, SEPTEMBER 1, 2013/BHADRA 10, 1935

FINANCE DEPARTMENT

NOTIFICATION

The 29th August 2013

No. 27891—FIN-LFA-Audit-0003/2013-F.—In exercise of the powers conferred by sub-section (2) of Section 4 of the Odisha Local Fund Audit Act, 1948 (Odisha Act 5 of 1948), the State Government do hereby assign the following officers to exercise the powers and perform the functions of the Examiner of Local Accounts under the said sub-section in respect of Municipal Corporations, Municipalities, Notified Area Councils, Zillah Parishads, Panchayat Samities, Gram Panchayats, Universities, Non-Government Aided Institutions and other Institutions, subject to statutory audit in accordance with the provisions of the said Act, against any particular individual relating to any audit report to the extent of the amount mentioned against each with effect from the date of publication of this notification in the *Odisha Gazette*, namely :—

1.	Assistant Examiner-*cum*-Audit Superintendent	In cases where the amount involved does not exceed Rs. 50,000.00.
2.	Assistant Examiner-*cum*-District Audit Officer	In cases where the amount involved exceeds Rs. 50,000.00.

By order of the Governor

G. NANDI

Deputy Secretary to Government

Printed and published by the Director, Directorate of Printing, Stationery and Publication, Odisha, Cuttack-10
Ex. Gaz. 1108—193+150

GOVERNMENT OF ODISHA
FINAN CE DEPARTMENT
****

CORRIGENDUM

Bhubaneswar, dated the 11/9/2013

No. FIN-LFA-Audit-0003/2013 29007 /F., In the notification of the Government of Odisha in the Finance Department No. 27891-FIN-LFA-Audit-0003-2013/F, dated the 29th August,2013 published in the extraordinary issue No.1685 of the Odisha Gazette, dated the 1st September,2003, for the words "under the said sub-section" appearing after the words "perform the functions of the Examiner of Local Accounts" read "under sub-section(3) of Section 9".

Sd/-G.Nandi
Deputy Secretary to Government

Memo No. 29008 /F., Dated: 11/9/2013

Copy forwarded to the Director of Printing, Stationery and Publication, Odisha, Cuttack for publication in the next issue of Odisha Gazette.

He is requested to supply 100 copies of Gazette notification to the Director, LFA, Odisha, Bhubaneswar and 50 copies to this Department.

11/9/13
Deputy Secretary to Government

Memo No. 29009 (5) /F., Dated: 11/9/2013

Copy forwarded to the Panchayati Raj Department/H & U.D. Department/ Higher Education Department/School & Mass Education Department/Law Department for information and necessary action in continuation to this Department Memo No.27893/F, dt. 29.08.2013.

11/9/13
Deputy Secretary to Government

Memo No. 29010 /F., Dated: 11/9/2013

Copy forwarded to the Director,LFA,Odisha,Bhubaneswar for information and necessary action in continuation to this Department Memo No.27894/F,dated:29.08.2013.

He is requested to circulate the corrigendum to all concerned.

11/9/13
Deputy Secretary to Government

Memo No. 29011 /F., Dated: 11/9/2013

Copy forwarded to all Collectors for information and necessary action in continuation to this Department Memo No. 27895/F, dated:29.08.2013.

11/9/13
Deputy Secretary to Government

Memo No. 29012 /F., Dated: 11/9/2013

Copy forwarded to the Head, State Portal Group, I.T.Centre, Secretariat for hoisting in the Odisha Government website-www.Odishagov.OCAC.in fin.Deptt.

11/9/13
Deputy Secretary to Government