

Through E-Mail

**DIRECTORATE OF LOCAL FUND AUDIT, ODISHA**

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No. ....4/116...../DLFA,

Date...10.08.2021

DLFA-PLAN-MISE-0005 / 2020

To

All District Audit Officers, Local Fund Audit, Odisha  
and the Audit Officer, Local Fund Audit, Bhubaneswar.

Sub: Audit of XIV and XV FC accounts of 100% Grama Panchayats for FY 2020-21 and inclusion of 5% more GPs for the FY 2019-20 in **Audit Online** Application and modification of AAP, 2021-22.

Ref: Letter No.3468/DLFA, dated 27.07.2021

Madam / Sir,

With reference to the captioned subject, I am directed to say that 100% Grama Panchayats of the State will have to be audited in the Audit Online Application during this programme year along with inclusion of 5% of GPs in Audit Online Application for the year 2019-20 so that the State can qualify for receiving Central Finance Commission Grants. Besides this, instruction has been received from Ministry of Panchayati Raj, Govt. of India about audit of all Panchayati Raj Institutions.

For the time being, all the DAOs/AO are instructed to include 100% of GPs in respect of XIV and XV FC grants for the FY 2020-21 and 5% of GPs in respect of XIV FC grants for FY 2019-20 in audit plan in the Audit Online Application and start audit process without further delay so as to complete the entire exercise within this programme year, i.e.31<sup>st</sup> March 2022. Instructions regarding online audit of ZPs and PSs will be issued later on.

**It is understood that in order to audit 100% GPs in Audit Online Application and 5% more GPs for FY 2019-20, some bigger institutions may have to be deleted from the approved Annual Audit Programme, 2021-22.** List of no. of GPs to be included in respect of FY 2019-20 by the District Offices is enclosed (Annexure-I) for reference.

From the information submitted by the District Offices, the probable no. of institutions that can be audited by different district audit offices during the remaining programme period from 1<sup>st</sup> July 2021 onwards has been compiled and enlisted in the list enclosed (Annexure-II).

In this context, it is hereby instructed that after inclusion of 100% GPs in the online audit plan for FY 2020-21 and 5% GPs for FY 2019-20, if some institutions are required to be deleted from the AAP, 2021-22, **the order of preference for deleting institutions shall be first, GPs (offline audit), then small miscellaneous institutions, Development Authorities/Special Planning Authorities/Regional Improvement Trusts ( barring the bigger ones), next Universities , Municipalities & NACs and lastly the Panchayat Samities.**

Keeping in view the availability of manpower, proposal for deletion/reshuffling of institutions in Annual Programme may be submitted through ALFA for approval. The enclosed list is not sacrosanct. The DAOs /AO should exercise their prudence while submitting reshuffling proposals so that maximum possible coverage can be achieved with optimum utilisation of available man days.

Yours faithfully,

*keahi*  
*10/8/21*

Joint Director

Enclosure: As above.

Memo No. ....*4117*...../DLFA,

Date....*10.08.2021*

Copy forwarded to the Programme Section / ALFA Seat, DLFA for information and necessary action.

*keahi*  
*10/8/21*

Joint Director

## Annexure-I

Sl. No.	District Office	Revenue District	Total No. of GPs	25% *	Reports generated for FY 2019-20	Balance no. of GPs to be audited during 2021-22 for FY 2019-20
1	Angul	Angul	225	57	45	12
2	Balasore	Balasore	360	90	72	18
3	Bargarh	Bargarh	253	64	51	13
4	Bhadrak	Bhadrak	218	55	44	11
5	Bhubaneswar	Bhubaneswar	68	17	14	3
6	Bolangir	Bolangir	317	80	64	16
7	Boudh	Boudh	69	18	14	4
		Sonepur	109	28	22	6
8	Cuttack	Cuttack	373	94	75	19
9	Dhenkanal	Dhenkanal	212	53	43	10
10	Gajapati	Gajapati	149	38	30	8
11	Ganjam	Ganjam	503	126	101	25
12	Jagatsinghpur	Jagatsinghpur	198	50	40	10
13	Jajpur	Jajpur	311	78	61	17
		Kendrapara	249	63	50	13
14	Jharsuguda	Jharsuguda	78	20	16	4
15	Kalahandi	Kalahandi	310	78	62	16
16	Keonjhar	Keonjhar	297	75	60	15
17	Khurda	Khurda	122	31	24	7
		Nayagarh	194	49	39	10
18	Koraput	Koraput	240	60	48	12
		Malkangiri	111	28	22	6
19	Mayurbhanj	Mayurbhanj	404	101	76	25
20	Nawarangpur	Nawarangpur	189	48	38	10
21	Nuapada	Nuapada	131	33	27	6
22	Phulbani	Kandhamal	171	43	35	8
23	Puri	Puri	268	67	54	13
24	Rayagada	Rayagada	182	46	37	9
25	Sambalpur	Sambalpur	138	35	28	7
		Deogarh	70	18	14	4
26	Sundargarh	Sundargarh	279	70	56	14
<b>Total</b>			<b>6798</b>	<b>1713</b>	<b>1362</b>	<b>351</b>

\* While calculating 25% of GPs, the fractions have been rounded up to the next whole number.

*keahi*

## Annexure-II

Tentative list of no. of institutions feasible for audit along with audit of 100% GPs and Spill over items during AAP, 2021-22								
Sl. No.	District Audit Office	No. of different categories of Institutions feasible for audit						
		PS	ULB	GP	ZP	University	Dev Auth	Misc
1	Angul	6	0	0	1		0	
2	Balasore	6	4	0	1			
3	Bargarh	9	0	0	1			
4	Bhadrak	7	4	0			3	
5	Bhubaneswar	4	0	0		5***	1	2*
6	Bolangir	5	4	0	1			
7	Boudh	4	0	0	2			
8	Cuttack	14	4	22	1	1	1	1**
9	Dhenkanal	8	4	23	1		1	
10	Gajapati	7	2	0	1			
11	Ganjam	17	1	0	0	0	0	
12	Jagatsinghpur	8	2	28	1		1	
13	Jajpur	19	3	0	2		1	
14	Jharsuguda	4	0	0	0			
15	Kalahandi	12	3	57	1		1	
16	Keonjhar	9	0	0				
17	Khurda	14	8	82	2			
18	Koraput	21	6	7	2		1	
19	Mayurbhanj	18	4	0	0	0		
20	Nawarangpur	3	0	0	0			
21	Nuapada	5	3	6	1			
22	Phulbani	10	3	0	1		1	
23	Puri	6	4	5	1			1
24	Rayagada	5	0	0	1			
25	Sambalpur	8	2	0	2	2	1	
26	Sundargarh	13	1	0	1	0		
<b>Total</b>		<b>242</b>	<b>62</b>	<b>230</b>	<b>24</b>	<b>8</b>	<b>12</b>	<b>4</b>

\* CHSE and OKVI Board

\*\* BSE, Odisha

\*\*\* including spill over universities

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