

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA
TREASURY & ACCOUNTS BHAWAN, 2ND FLOOR
KHARAVEL NAGAR, UNIT-III, BHUBANESWA
ODISHA. Pin:751001

e-mail: dirlfaodisha@gmail.com(phone:0674-2391704;Fax-0674-2391703)

No.....2404..... /DLFA,
DLFA-PRG-MISE-0002-2023

Date.....06-05-24

To

All the District Audit Officers &
the Audit Officer, Bhubaneswar, Local Fund Audit

Sub: - Enhancement of financial limit for submission of Special Report to the Examiner of Local Accounts on detection of misappropriation of cash and loss of stock & stores **from Rs.10,000.00 and above to Rs.50,000.00 and above** for transmitting Special Report vide Rule-13 of Orissa Local Fund Audit Rules, 1951.

Ref: - Finance Department Memorandum No - 717 /F Dated 22.01.2009
Madam/Sir,

In inviting a reference to the subject cited above, I am to say that, the financial limit for transmission of Special Report on misappropriation of cash and loss of stock & stores detected in audit was fixed to Rs.10,000.00 and above, as per point no.4 of Finance Department Memorandum No - 717 /F Dated 22.01.2009.

Govt. in Finance Department, after considering the proposal of DLFA, have been pleased to accord approval in FD File No-FIN-LFA-AUDIT-0001-2021 for enhancement of the financial limit from Rs.10,000.00 and above to Rs.50,000.00 and above for submission of Special Report to the Examiner of Local Accounts.

Therefore, it is instructed that Special Reports regarding cases of misappropriation of cash and loss of stock & stores involving Rs.50,000.00 and above only are to be submitted to the Examiner in respect of AAP-2024-25 and onwards.

Yours faithfully

Keahi
6/5/24

Examiner of Local Accounts -cum-Director

Memo No. 2405 /DLFA

Date. 06-05-24

Copy to Joint Secretary (LFA Branch), Finance Department, Odisha, Bhubaneswar for kind information.

Keahi
6/5/24

Examiner of Local Accounts -cum-Director

Memo No. 2406 /DLFA

Date. 06-05-24

Copy to the P.S. to the Principal Secretary, Finance Department, Odisha, Bhubaneswar for kind information.

Keahi
6/5/24

Examiner of Local Accounts -cum-Director