

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA,
2nd FLOOR, TREASURY & ACCOUNTS BHAWAN,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR, ODISHA-751001
e-mail: dirlfaodisha@gmail.com; Phone: 0674-2391704;

No.....2997...../DLFA
DLFA(PLAN)-XIV(AUD)-Misc-01/2024

Date...17.06.26.....

To

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

Sub: Circulation of Heads of Accounts for deposit of Audit Recoveries and Interest on Audit Recoveries arising out of audit objections through surcharge proceedings or any other mode of recovery – Regarding.

Madam/Sir,

I am directed to intimate the appropriate Heads of Account for deposit of audit recoveries and interest accrued thereon arising out of audit objections as communicated by Finance Department as follows;

1. Deposit of Audit Recoveries:

"0070 - Other Administrative Services – 60 - Other Services – 800 - Other Receipts – 0097 - Misc. Receipts – 02234 - Penalties/Fines/Recoveries due to Audit/official proceedings"

2. Interest on Audit Recoveries (if any):

"0075 - Miscellaneous General Services – 00 – 800 - Other Receipts – 0097 - Misc. Receipts – 02082 - Miscellaneous Other Receipts"

You are therefore, requested to circulate the above Heads of Account to all auditee institutions/ entities under your respective jurisdictions, such as Panchayat Samitis, Zilla Parishads, Gram Panchayats, Urban Local Bodies, Universities, Development Authorities, Aided Colleges and other Local Authorities (if any), with instructions to deposit audit recoveries and interest thereon, wherever applicable, under the aforesaid Heads of Account with immediate effect.

Yours faithfully,


17.6.26

Additional Director

Memo No. 2998 /LFA, Dated: 17.06.26

Copy forwarded to the FA cum Special Secretary to Government, PR & DW Department/ H &UD Department/ S & ME Department and FA cum Additional Secretary to Government, Higher Education Department for information and necessary action.

Handwritten signature
17.6.26
Additional Director

Memo No. 2999 /LFA, Dated: 17.06.26

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

Handwritten signature
17.6.26
Additional Director

Memo No. 3000 /LFA, Dated: 17.06.26

Copy forwarded to all concerned sections of the Directorate for information and necessary action.

Handwritten signature
17.6.26
Additional Director

