

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Memo No.FIN-LFA-AUDIT-0003/2013 ^{*****} 6996 /F., Dt. 21.03.15

To


The Director of Local Fund Audit,
Odisha, Bhubaneswar.

Sub:-

Clarification regarding Appeal preferred against surcharged or charge
made by the Examiner of Local Accounts.

With reference to the Letter No.6965 dt.07.06.2014 and Letter No.13621 dt.24.11.2014 both of the D.E.-cum-Joint Director of the Directorate of Local Fund Audit the undersigned is directed to say that "the Directorate of Local Fund Audit to invoke the appeal provisions made in Finance Department Notification No.3108/F dt.30.04.2008 wherever may be required".

However, for a better clarification of the matter the entire observation is enclosed herewith for necessary action at ^{your} level.


Under Secretary to Government

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Observations of Law Department at pre-page with reference to this department endorsement at P-43/N may please be seen.

This is regarding proposal to amend the Notification No.27897/F dt.29.8.2013 (P-22/C). The Director, LFA has raised the issue that when a surcharge order issued earlier by an authority at the same level or higher level under the earlier dispensation will be dealt in appeal in the changed scenario consequent upon implementation of the F.D. Notification No.27891 dt.29.8.2013 (P-23/C).

Law Department have requested to depute an Officer well conversant with the matter for discussion and finalisation.

The matter was discussed with Sri Jeeban Ballav Mishra, Joint Secretary to Govt., Law Department and Sri B.P. Sahoo, Under Secretary to Govt., Law Department in presence of Sri S. Kabi, Additional Secretary to Govt., Finance Department, Sri G. Nandi, Joint Secretary to Govt., Finance Department and Sri S.K. Behera, Joint Director, LFA, Odisha on 16.1.2015 and 17.1.2015 in the office chamber of Sri Mishra, Joint Secretary to Govt., Law Department.

The outcome of the discussion may be detailed as follows –

1. The powers conferred by the Sub-Section-(2) of Section-4 of the Odisha Local Fund Audit Act, 1948 for issuing surcharge orders was revised by Notification No.27891 dt.29.8.2013 wherein the authority of issuing surcharge orders has been assigned to Assistant Examiner-cum-Audit Superintendent and Assistant Examiner-cum-District Audit Officer in cases where the amount involved does not exceed Rs.50,000/- and in cases where the amount involved exceeds Rs.50,000/- respectively (P-23/C).
2. Similarly, the powers conferred by Sub-Section-(1) of Section-11 of the Odisha Local Fund Audit Act, 1948 for preferring appeals against orders of surcharge was earlier defined vide F.D. Notification

No.3108 dt.30.4.2008 (P-48/C) which is detailed as follows-

- (1) Deputy Examiner of Local Accounts - Against surcharge or charge order for any amount passed by the District Audit Officers and Asst. Examiner of Local Accounts.
- (2) Examiner of Local Accounts - Against surcharge or charge order for any amount passed by the Dy. Examiner of Local Accounts.
- (3) Development Commissioner - Against surcharge or charge order for any amount passed by the Examiner of Local Accounts.

Further, Finance Department vide their Notification No.27897 dt.29.8.2013 (P-30/C) appointed the following authorities to whom appeals may be preferred against orders of surcharge or charge passed by the Asst. Examiner of Local Accounts for amounts indicated against each, namely -

- (1) Deputy Examiner of Local Accounts-cum-Dy. Director, Local Fund Audit - Surcharge up to Rs.1,50,000/-
- (2) Dy. Examiner of Local Accounts-cum-Joint Director, Local Fund Audit - Up to Rs.2,50,000/-
- (3) Examiner of Local Accounts-cum-Director, LFA - Up to Rs.5,00,000/-
- (4) Secretary to Govt., Finance Deptt. - Above Rs.5,00,000/-

As seen, the above mentioned Notification has only created pecuniary jurisdiction for the defined Appellate Authorities and this forum is applicable against the orders of surcharge or charge passed by the Asst. Examiner of Local Accounts. The Appellate Forums earlier created vide Notification No.3108/F dt.30.4.2008 (P-47/C) has not been superseded vide new Notification No.27897 dt.29.8.2013 (P-30/C). Hence, the earlier Appellate Forums created vide Notification dt.30.4.2008 is still in vogue.

In view of above, there may not be any problem for the Directorate of LFA to invoke the appeal provisions made vide Notification dt.30.4.2008 wherever required. Accordingly, DLFA, Odisha may be advised.

If considered, the file may please be endorsed to the Law Department to examine the issue and offer their considered views in the matter.

[Signature]
30/11/2015
(G. Nandi)
Joint Secretary

Additional Secretary

Law Department

K. A. Of Sri B. P. Sahoo, Under Secy.

[Signature]
30/11/2015
(S. Karki)

Addl. Secretary to Govt.
Finance Department

LAW DEPARTMENT

The views taken by the A/D in their notes at page 47/N sidelines as 'A' appears to be wholesome.

This has the approval of the Principal Secretary (I/C), Law.

[Signature]
31/11/15
(B. P. Sahoo)
Under Secy. to Govt.
Law Department

FINANCE DEPTT.

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