

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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No. 26860 /F., Dated 16/9/2014  
FIN-LFA-ESTT-0018/2014.

From

Shri A.K. Mohanty  
Under Secretary to Government

To

The Director, L.F.A.,  
Odisha, Bhubaneswar.


Sub: Clarification in respect of conduct of audit of accounts of  
Municipal Corporations by Local Fund Audit.

Sir,

With reference to the letter No.4542 Dtd.05.04.2014 of the  
Deputy Director, L.F.A., on the aforecited subject, I am directed to say that  
the views of the Law Department and H. & U.D. Department have been  
obtained on the matter which is enclosed herewith for your reference.

As such, the amendment of the Odisha Municipal Corporation  
Act, 2003 by the H. & U.D. Department may be awaited.


Yours faithfully,

  
Under Secretary to Government

Memo No. 26861 /F., Dated 16/9/2014

Copy along with copy of its enclosure forwarded to the P.S. to  
Commissioner-cum-Secretary to Government, H. & U.D. Department /  
Director, Municipal Administration, H. & U.D. Department / Legislation  
Section, H. & U.D. Department / L.F.A. Section, Finance Department for  
information & necessary action.

2. They are requested to expedite the said amendment of the  
relevant Section of the O.M.C. Act, 2003 at an early date.

  
Under Secretary to Government

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NOTE SHEET

LAW DEPARTMENT

Sec.163 of The Orissa Municipal Corporation Act,2003 is as follows:-

“Special Audit:- The Government may, if it thinks fit, appoint an Auditor to conduct special audit pertaining to a specified item or series of items of the Corporation account requiring thorough examination and of reporting thereon to the Government the cost of any such audit, as determined by the Government, shall be chargeable from the Corporation Fund.”

Hence, the Government if it thinks fit, can appoint any Auditor including the Local Fund Auditors to conduct special audit relating to any item of the Corporation.

But if the A/D wants that the provision u/s.113 of Orissa Municipal, 1950 in toto is to apply to The Orissa Municipal Corporation then necessary amendment may be carried out to insert similar provisions in the Orissa Municipal Act, as provided u/s.113 of the Orissa Municipal Act,1950.

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3-9-14*

*27.8.14.*

(Mihir Ranjan Parida)  
L.R.-cum-Special Secretary to Govt.  
Law Department

H. & U.D. DEPTT.

Discussed.

We may process file for amendment of OMC Act-2003 as advised by Law Dept

*G. Das  
2/9.*

Commissioner cum Secretary to Govt.  
Housing & Urban Development Deptt.

DMA

Extracts of the file taken for necessary action by H & U D Deptt.  
Now, the file is returned to F.D.

*S. Das  
2/9/14*

Director Municipal Administration  
Ex-Officio Addl. Secy. to Govt.  
Housing & Urban Dev Deptt.

F.D.

*DMA to pl.  
discuss*

*G. Das  
30/8*

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*18/9/14*  
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