

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

Treasury & Accounts Bhawan, 2nd Floor
Unit-III, Kharavela Nagar, Bhubaneswar
Phone:0674-2391704, Fax:0674-2391703,
e-mail: dirlfaodisha@gmail.com

No.....7329...../DLFA,
XIV-AUD-ALFA-54/2019

Date.....18.10.....2019

To

The Audit Officer, LFA, Bhubaneswar &
All District Audit Officers, Local Fund Audit, Odisha.

Sub:

Online submission and approval of proposals through ALFA for extension of man days over and above the man days allotted in the Annual Audit Programme.

Madam/Sir,

In inviting a reference to the subject cited above, I am directed to say that ordinarily no extension of time for audit of accounts of any local body over and above the man days allotted in the approved annual audit programme shall be granted. However, in exceptional and genuine cases, extension of man days in respect of audit of accounts requiring five man days or more per year of account is being allowed at present after due verification of the extension proposal submitted by the lead auditor in prescribed pro-forma off line. The DAOs have been empowered to allow extension up to 5 man days in genuine cases under intimation to DLFA where as proposals requiring extension of more than 5 man days are being forwarded to DLFA for approval of the Director. At present, this manual process is taking inordinately long time for which sometimes audit gets dislocated.

Hence, in order to expedite the processing of man days extension proposals and their approval, a new module has been developed in ALFA to facilitate online submission of extension proposals by the lead auditors and approval by DAOs / Director after necessary verification by the verifying officer. The detailed process flow of the module is enclosed separately for reference which should be communicated to all the audit personnel under your control. It is also available in the '*Internal Circulars*' link (under '*Query*' Menu) of ALFA.

The lead auditors should fill up all the mandatory fields correctly in the online pro-forma while submitting their extension proposals. The DAOs can allow extension up to a maximum of 5 man days over and above the allotted man days only after getting the proposal verified vis-a-vis audit progress and genuineness of the proposal. But, the proposals where extension is recommended for more than 5 man days should invariably be forwarded to DLFA after due verification along with remarks of the DAO.

All proposals pertaining to extension of man days should invariably be submitted and finalised through this online module henceforward. However, the extension proposals in respect of audit of G.Ps may be submitted off line to DLFA for consideration as was being done previously.

Yours faithfully,

Encl: As above.


Additional Director

Memo No.....7330...../DLFA,

Date.....18.10.....2019

Copy forwarded to the OSD to Director, LFA for kind information of the Director.


Joint Director

Memo No.....7331...../DLFA,

Date.....18.10.....2019

Copy forwarded to all Officers, DLFA for information and necessary action.


Joint Director

Memo No.....7332...../DLFA,

Date.....18.10.....2019

Copy forwarded to Programme Section / Auditor (ALFA), DLFA for information and necessary action. The Auditor, i/c ALFA is directed to upload the screen shot prints of the detailed process flow (steps) of the above module in the 'Internal Circulars' link (under 'Query' Menu) of ALFA for ready reference & necessary guidance of all concerned.


Joint Director