

DIRECTORATE OF LOCAL FUND AUDIT, ODISHA

2nd FLOOR, TREASURY & ACCOUNTS BHAWAN,
UNIT-III, KHARAVELA NAGAR, BHUBANESWAR.

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No. 5372 /DLFA
DLFA(Prog)-XIV-Aud-57/2013

Date 03/08/2019 /

To

**All District Audit Officers and
Audit Officer (Bhubaneswar),
Local Fund Audit, Odisha.**

Sub: Re-constitution of Appeal Forum under Section 11 of the Odisha Local Fund Audit Act, 1948 with effect from 18th July, 2019.

Madam / Sir,

In inviting a reference to the captioned subject and enclosing copies of Govt Notification No. 24373/F, dtd. 18.07.2019 and corresponding Gazette Notification dated 18.07.2019, I am directed to say that the Appeal Forum under Section 11 of the Odisha Local Fund Audit Act, 1948 has been re-constituted with effect from 18th July 2019, i.e., the date of publication of the aforementioned Govt. Notification in the Odisha Gazette.

As per the said Notification, for the purpose of preferring appeal by aggrieved delinquents under section 11 of the OLFA Act, 1948, the surcharge cases instituted under the Act have been broken up into two categories, i.e., (i) surcharge orders in respect of surcharge proceedings initiated before 1st September, 2013 and (ii) surcharge orders in respect of surcharge proceedings initiated on or after 1st September, 2013.

*Appeal forum
for Surcharge
proceedings
initiated before
01.09.2013.*

In case surcharge / charge orders have been passed in respect of surcharge proceedings initiated before 01.09.2013 relating to Urban Local Bodies (ULBs) irrespective of the surcharge initiating authority, the appropriate Appellate Authority is Hon'ble Minister, Housing & Urban Development. Similarly, if surcharge / charge orders have been passed in respect of surcharge proceedings initiated before 01.09.2013 but relating to all other categories of institutions (except ULBs), the appropriate Appellate Authorities are: Deputy Examiner of Local Accounts-cum-Deputy Director, Local Fund Audit, Examiner of Local Accounts-cum- Director, Local Fund Audit and Development Commissioner depending on the level of Officer who passed the surcharge order.

Appeal forum
for Surcharge
proceedings
initiated on or
after 01.09.2013.

In case surcharge / charge orders have been passed in respect of surcharge proceedings initiated on or after 01.09.2013, for all categories of institutions, including ULBs, the appropriate Appellate Authorities are: Deputy Examiner of Local Accounts-cum-Deputy Director, Local Fund Audit, Deputy Examiner of Local Accounts-cum-Joint Director, Local Fund Audit, Deputy Examiner of Local Accounts-cum-Additional Director, Local Fund Audit, Examiner of Local Accounts-cum- Director, Local Fund Audit and Secretary to Government, Finance Department depending on the amount involved in the surcharge / charge order.

You are therefore requested to circulate this along with a copy of the Gazette Notification among all Auditors, Audit Superintendents and Additional District Audit Officers under your control for information and guidance.

Further, it is instructed that henceforth while passing of Surcharge/Charge Order, the appropriate Appellate Authority according to the Notification dated 18.07.2019 should invariably be mentioned in the said order.

Yours faithfully,

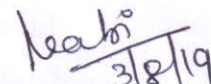
- Enclosure: 1. Copy of Govt Notification
No. 24373/F, dtd. 18.07.2019
2. Copy of Odisha Gazette Notification dtd. 18.07.2019


Additional Director

Memo No. 5373...../DLFA,

Date 03/08/2019

Copy forwarded with copies of enclosure to all Officers, DLFA/ OSD to Director, LFA / Appeal-I seat/Appeal-II seat(s) / all Auditors / Audit Superintendents of DLFA for favour of information and necessary action.


Joint Director

Memo No. 5374...../DLFA,

Date 03/08/2019

Copy forwarded with copies of enclosure to ALFA seat for hosting the Notification in official website of DLFA.


Joint Director

The Odisha Gazette

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FINANCE DEPARTMENT

NOTIFICATION

The 18th July, 2019

No.24373-FIN-LFA-Rule-0001/2018/F.—In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Local Fund Audit Act, 1948 (Odisha Act 5 of 1948) and in supersession of the notification of the Government of Odisha in the Finance Department No. 27897-FIN-LFA- Audit-0003/2013/F., dated the 29th August, 2013 published in the Extraordinary issue No. 1686 of the *Odisha Gazette* dated the 1st September, 2013, the State Government do hereby appoint the following authorities to whom appeals may be preferred under the said sub-section, with effect from the date of publication of this notification in the *Odisha Gazette*, against the orders of surcharge or charge passed under sub-section (3) of Section 9 of the said Act, namely :—

(I) Appeal Forum for surcharge or charge orders in respect of surcharge proceedings initiated before 1st September, 2013.

| Authorities to whom appeals may be preferred | Surcharge or charge orders against which appeal may be preferred |
|---|--|
| Deputy Examiner of Local Accounts-cum-Deputy Director, Local Fund Audit | Surcharge or charge orders of any amount passed by the District Audit Officer and Assistant Examiner of Local Accounts in respect of all institutions except Urban Local Bodies. |
| Examiner of Local Accounts-cum-Director, Local Fund Audit | Surcharge or charge orders of any amount passed by the Deputy Examiner of Local Accounts in respect of all institutions except Urban Local Bodies. |
| Development Commissioner | Surcharge or charge orders of any amount passed by the Examiner of Local Accounts in respect of all institutions except Urban Local Bodies. |
| Minister of Housing & Urban Development Department | Surcharge or charge orders of any amount passed by the Assistant Examiner or Deputy Examiner or Examiner of Local Accounts in respect of Urban Local Bodies. |

(II) Appeal Forum for surcharge or charge orders in respect of surcharge proceedings initiated on or after 1st September, 2013.

| | |
|---|---|
| Authorities to whom appeals may be preferred | Surcharge/charge orders against which appeal may be preferred |
| Deputy Examiner of Local Accounts-cum-Deputy Director, Local Fund Audit | Surcharge/ charge orders involving amount up to Rs. 1,50,000/- |
| Deputy Examiner of Local Accounts-cum-Joint Director, Local Fund Audit | Surcharge/ charge orders involving amount up to Rs. 2,50,000/- |
| Deputy Examiner of Local Accounts-cum-Additional Director, Local Fund Audit | Surcharge/ charge orders involving amount up to Rs. 5,00,000/- |
| Examiner of Local Accounts-cum-Director, Local Fund Audit | Surcharge/ charge orders involving amount up to Rs. 50,00,000/- |
| Secretary to Government, Finance Department | Surcharge/ charge orders involving amount above Rs. 50,00,000/- |

All appeal cases pending with appellate authorities appointed by the notification so superseded shall be remanded to the appropriate appellate authorities appointed in this notification.

By Order of the Governor

ASHOK K.K. MEENA

Principal Secretary to Government

