

FOR OFFICIAL USE ONLY



GOVERNMENT OF ORISSA

**A HAND BOOK OF  
IMPORTANT CIRCULARS  
VOLUME-III**

**FINANCE (LOCAL FUND AUDIT) DEPARTMENT**

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## **FOREWORD**

The first volume “A Hand Book of Important Circulars” was published during the year 1977 and further it was reprinted in the years 2000 and 2007. Similarly its second volume was published in the year 2000. Now it has become necessary to bring out the third volume of the Hand Book for the guidance of Audit Officers, Supervisory Staff, Auditors of the Local Fund Audit Organisation, Finance Department.

This book is divided into five Chapters. Sincere attempts have been made to incorporate Acts, Rules, Notifications, Clarifications on surcharge matters, Executive Instructions issued during the period from April 2000 to June 2011 in connection with Local Fund Audit and Gram Panchayat Audit. It is hoped, this compendium will be found useful by all concerned.

Any error or omissions noticed in this volume may be brought to the notice of the Examiner of Local Accounts, Finance Department.

Bhubaneswar  
Dated the 28<sup>th</sup> June 2011

**(S.Patnaik)**  
**Examiner of Local Accounts –cum-  
Special Secretary to Government**





# **CHAPTER – I**

## **ACTS, RULES AND NOTIFICATIONS**



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

**No. 10493/F , BHUBANESWAR, DATE 31.12.2007  
XIV-AUD-43/2007**

**NOTIFICATION**

In exercise of the powers conferred by sub section(2) of section -4 of the Orissa Local Fund Audit Act,1948 read with the Orissa Local Fund Audit (Amendment) Act,1976 , the State Government do hereby empower the following officers to exercise the powers under section -9 of the said Act in respect of Municipalities , Notified Area Councils , Panchayat Samities, Universities, Non Government Aided Educational Institutions and other institutions subject to statutory audit in accordance with the provisions of the said Act, against any particular individual relating to any one Audit Report to the extent of revised amount mentioned against each.

(i)	Assistant Examiner of Local Accounts	-	In all cases where the amount involved does not exceed Rs 50,000/-
(ii)	Deputy Examiner of Local Accounts	-	In all cases where the amount involved exceeds Rs 50,000/- but does not exceed Rs 1,50,000/-
(iii)	Examiner of Local Accounts	-	In all cases where the amount involved exceeds Rs 1,50,000/-

This supersedes the earlier Notifications in this matter and will come in to force with immediate effect.

By order of the Governor  
Sd/- Priyabrata Mishra  
Examiner –cum-Special Secretary to Government.

Memo No 10494/F Dt 31.12.2007

Copy forwarded to the Director, Printing , Stationery and Publication, Madhupatna, Cuttack-753110 for publication in the next issue of Orissa Gazette . He is requested to supply 50 copies of the printed Gazette to this Department for reference .

Sd/- G.C.Panda  
D.E-cum-Deputy Secretary to Govt.

Memo No 10495/F Dt 31.12.2007

Copy forwarded to the P.R.Department / H&U.D Department / Higher Education Department/School and Mass Education Department / All Collectors for information.

Sd/- G.C.Panda  
D.E-cum-Deputy Secretary to Govt.

Memo No 10496/F Dt 31.12.2007

Copy forwarded to the Deputy Examiner-cum-Deputy Secretary to Govt,FD/A.E-Cum- Under Secretary to Govt (Estt/ Audit)/ All District Audit Officers / All Audit Supdts of State Head Quarters / All Auditors of State Head Quarters / Guard file / (20 spare copies ) for information and necessary action.

All DAOs are requested to communicate the Notification to all Audit Supdts and Auditors under their control.

Sd/- G.C.Panda  
D.E-cum-Deputy Secretary to Govt

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

**NOTIFICATION**

**No 355 /F dt 11.01.2008  
LFA-TP-II-6/2007**

In exercise of the powers conferred by the provision to Article -309 of the constitution of India , the Government of Orissa is pleased to make the following rules for regulating the method of recruitment and the conditions of Service of Persons appointed as Audit Officers in Local Fund Audit, Namely:-

1. Short title and commencement :- (1) These rules may be called the Orissa Local Fund Audit ( Audit Officers) Rules,2007.
2. They shall come into force on the date of their publication in the Orissa Gazette.
3. Definitions:- (1) In these rules unless the context otherwise requires.
4. (a) " Commission " means the Orissa Public Service Commission,  
(b) "Government" means the Government of Orissa  
(c) " Department" means Finance Department of the Government  
(d) " Secretary" means the Secretary of the Department  
(e) "Service" means the Orissa Local Fund Audit(Audit Officers ) Group"B' service  
(f) "Scheduled Castes" and " Scheduled Tribes" shall mean such castes and tribes as may be notified from time to time by the President of India under Article 341 and Article 342 respectively of the Constitution of India.  
(g) "Selection Board" means the Board constituted under Rule 5,  
(h) Year mean the calendar year.
2. All other words and expression used but not defined in these rules, unless the context other wise requires shall have the same meaning as respectively assigned to them in the Orissa Service Code.
3. Composition of the Service : The service shall consist of such number of permanent and temporary posts of Audit Officers as the Government may direct from time to time , by Resolution.

4. Recruitment to the Service :- (i) Recruitment to the service shall be made by ways of promotion from the cadre of Audit Superintendents of Local Fund Audit Organisation in accordance with Rule 7 to 11

(ii) No person shall be eligible for promotion to the service unless, he has completed 20 years of service in the cadre Audit Superintendent ( Local Fund Audit) and Auditors ( Local Fund Audit) taken together out of which a person shall have minimum of 5 years of experience in the grade of Audit Superintendent (Local Fund Audit) on the 1<sup>st</sup> day of January of the year in which the selection board meets.

5. Constitution of Selection Board:- There shall be constituted of the following members to prepare the select list of Officers for promotion to the service , namely.

- (i) Secretary, Finance Department - Chairman
- (ii) Examiner of Local Accounts-cum-  
Additional Secretary, Finance Department - Member
- (iii) Deputy Examiner of Local Accounts-cum- - Member Secretary  
Deputy Secretary in charge of establishment.

6. Meeting of the Selection Board: The Selection Board constituted under rule 5 shall ordinarily meet once in a year.

7. Preparation of Select List:-

(1) The selection Board shall prepare the list of Audit Superintendents (Local Fund Audit) to be considered fit for promotion to the service.

(2) The Selection Board while preparing the select list shall follow the provision laid down in the Orissa Civil Services ( Zone of consideration for promotion) Rules ,1988, the Orissa Civil Services (Criteria for promotion) Rules,1992 and the Orissa Civil Services ( Criteria for selection for Appointment including promotion) Rules 2003.

8. Filling up of reserved vacancies :- Notwithstanding anything contained in these rules, reservation of vacancies to be filled up by persons belonging to Scheduled Caste and Scheduled Tribe shall be as per the provisions contained in the Orissa Reservation of Vacancies in the Services and posts ( for scheduled Cast and Scheduled Tribe) Act, 1975 and the Rules framed there under.

9. Consultation with the Commission:- (1) The list prepared by the Selection Board under rule 7 for filling up the vacancies to the service shall be referred to the Commission by the Government for concurrence together with the following documents namely:-

(i) The relevant record of officers who are included in the list in order of their seniority coming within the zone of consideration .

(ii) The relevant record of Officers who are not considered by the Selection Board alongwith the reason in detail regarding their unsuitability.

2) The Commission shall consider the list alongwith the documents received under Sub-rue(1) and shall furnish its recommendations to the Government.

(10) Final Select list:- (1) The recommendation of the Commission in respect of reference made to it under Sub-rule (1) of Rule 9 shall be considered by Government and the list approved by Government shall form the final select list.

2) The list referred to under sub rule (1) shall be ordinarily in force for a period of one year from the date of its approval by the Government.

Provided that the Government may, in consultation with the commission, for grave lapse in the conduct for deterioration in the standard of performance of duties on the part of any officer included in the select list, not appoint him to the service.

11. Appointment:- Appointment to the service shall be made in the order in which their names appear in the final select list on adhoc basis.

12. Probation:- (1) Every Officer appointed on promotion to the service shall be on probation for a period of one year.

2) Government may, for good and sufficient reasons extend the period of probation to terminate the period of probation of an officer.

3) The period of adhoc appointment made under rule 11 shall not count towards probation and seniority.

4) Government may dispense with the service of an officer appointed on probation or revert him to his substantive appointment, during or at the end of the period of his probation, if the officer failed to discharge his duty satisfactorily or is found to be otherwise unfit for permanent appointment to the service in consultation with the commission.



13. Confirmation in the service:- On successful completion of the period of probation, an officer shall be confirmed against a substantive post.
14. Seniority:- The inter –se- seniority of officers appointed to the service shall be in the order in which their names are arranged in the select list approved by Government under Rule-10
15. Relaxation:- Where the State Government are of the opinion that it is necessary or expedient to do so , they may . by order for reasons to be recorded in writing , relax any of the provisions of theses rules in consultation with the Commission in the interest of Public Service
16. Interpretation:- If any question arises relating to Interpretation of these rules, it shall be referred to Government for decision.
17. Repeal and Saving :- Any rule corresponding to these rules in force immediately before commencement of these rules are hereby repealed: Provided that save as other wise provided in these rules, any order or action taken under the said rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.
18. Power to issue instruction- The Government may issue instruction from time to time not inconsistent with the provisions of these rules as they may consider necessary in order to regulate the matters not specifically covered by the provisions of these rules.
19. Order :- Ordered that the Notification be published in an extraordinary issue of the Orissa Gazette.

By Order of the Governor.  
Sd/-  
(R.N.Senapati)  
Principal Secretary to Government.

Memo No 356/F., Dt 11.01.2008

Copy forwarded to the Director Printing, Stationery and Publication Orissa, Cuttack for information and necessary action .

He is request to publish the above Notification in an Extraordinary issue of Orissa Gazette.

He is also requested to supply 200(two hundred copies) of the Notification to this Department for reference.

Sd/-  
D.E-cum-Deputy Secretary to Govt.

Memo No 357/F., Dt 11.01.2008

Copy forwarded to Secretary to Governor / Secretary to Chief Minister / All Departments / Secretaries to Board of Revenue and RDCs / All Collectors for information and necessary action.

Sd/-  
D.E-cum-Deputy Secretary to Govt.

Memo No 358/F., Dt 11.01.2008

Copy forwarded to All District Audit Officers for information and necessary action.

Sd/-  
D.E-cum-Deputy Secretary to Govt.

Memo No 359/F., Dt 11.01.2008

Copy forwarded to LFA-I Section / LFA-II Section / Guard file (20 copies) for information and necessary action.

Sd/-  
D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT  
NOTIFICATION**

**No 8588/F , DATE 06.11.2008  
XIV-AUD-43/2007**

In exercise of the powers conferred by sub section(1) of section -4 of the Orissa Local Fund Audit Act,1948 read with the Orissa Local Fund Audit (Amendment) Act,1976, the State Government do hereby appoint the Audit Superintendent , Local Fund Audit as Assistant Examiner of Local Accounts to discharge the functions of the Examiner of Local Accounts under section -9 of the Orissa Local Fund Audit Act-1948 in respect of Municipalities , Notified Area Councils , Panchayat Samities, Universities, Non Government Aided Educational Institutions and other institutions subject to statutory audit in accordance with the provisions of the said Act,

2. Further , in exercise of the powers conferred by sub section (2) of section -4 of the Orissa Local Fund Audit Act-1948 read with the Orissa Local Fund Audit (Amendment) Act,1976 , the State Government do hereby empower the Assistant Examiner of Local Accounts-cum- Audit Superintendent to exercise the powers under section-9 of the said Act in respect of the above mentioned institutions , subject to the limitation that the amount involved against any particular individual does not exceed Rs 25,000/-(Rupees twenty five thousand only) in respect of one Audit Report.

Consequently, the monetary limit for the purpose notified earlier vide this Department Notification sNo-XIV-AUD-43/2007-10-10493/F, dated 31.12.2007 in respect of the Assistant Examiner of Local Accounts as appeared at SL.No (i) is modified to the extent as mentioned here under:-

(i)	Assistant Examiner-cum-Audit Superintendent	-	In all cases where the amount involved does not exceed Rs 25,000/-
(ii)	Assistant Examiner of Local Account –cum-District Audit Officer	-	In all cases where the amount involved exceeds Rs 25,000/- but does not exceed Rs 50,000/-

This will come into force with immediate effect.

By order of the Governor  
(B.R.Mishra)  
Examiner –cum-Additional Secretary to Government.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No 9278 /F., Bhubaneswar, the 04.12.2008  
FE-TP-II-09/2008

**RESOLUTION**

At present Local Fund Audit Organisation is having a cadre strength of 43 Audit Superintendents for review and supervision of the work of 499 nos of Auditors . In the present fiscal scenario of the State , funds are flowing in large scale to Local Bodies / Institutions for various developmental work, the audit of which has become necessary to maintain financial discipline . Due to inadequate hands in the cadre of Audit Superintendent , the review and supervision work is suffering to a great extent and the sprit of audit is likely to be defeated. Thus the cadre strength of Audit Superintendent needs up-gradation due to above administrative exigency. Orissa Subordinate Finance Service (Local Fund Audit) Association has also been pressing for creation of additional posts of Audit Superintendents in the pursuit of meaningful and result oriented audit.

After careful consideration, Government have been pleased to upgrade 30(thirty) posts of Auditors of Local Fund Audit Organisation in the scale of pay of Rs 4750-125-7500/- to the rank of Audit Superintendent in the scale of pay of Rs 5900-200-9700/- in LFA Organisation to strengthen the existing cadre strength of Audit Superintendent.

Due to up-gradation of 30(thirty) post of Auditors to the rank of Audit Superintendents, equal number of posts of Auditors stand abolished at base level, reducing the cadre strength of Auditors to 469(499-30). After up-gradation and abolition of the post of Auditors as cited above, the re-allocation of posts of Audit Superintendent and Auditor in Districts , State Headquarters and MDRAFM is made as under:-

Sl. No	Name of the District	Present sanctioned strength of Audit Supdt.	No of post upgraded	Sanctioned strength of Audit Supdt. after up gradation	Present sanctioned strength of Auditors	No of post upgraded / abolished	Sanctioned strength of Auditors after up gradation / abolition.
1	Balasore	3	+2	5	36	-2	34
2	Bolangir	2	+1	3	23	-1	22
3	Cuttack	8	+5	13	85	-5	80
4	Dhenakanal	2	+1	3	23	-1	22
5	Ganjam	3	+2	5	31	-2	29
6	Kalahandi	2	+1	3	22	-1	21
7	Keonjhar	2	+1	3	20	-1	19
8	Koraput	3	+3	6	43	-3	40
9	Mayurbhanj	2	+2	4	28	-2	26
10	Phulbani	2	+1	3	25	-1	24
11	Puri	6	+4	10	64	-4	60
12	Sambalpur	3	+2	5	41	-2	39
13	Sunadargarh	1	+2	3	20	-2	18
14	State Hqrs	3	+3	6	38	-3	35
15	MDRAFM	1	-	1		-	-
16	Total	43	+30	73	499	-30	469

This order supersedes all previous orders issued to this effect.

This resolution will come into force from the date of its issue.

ORDER:- Ordered that this Resolution be published in an extra ordinary issue of Orissa Gazette.

Also ordered that copies of the resolution be sent to All Departments of Government/ All Heads of Departments/ All Collectors/ Accountant General (A&E),Orissa, Bhubaneswar.

By Order of the Governor  
Sd/-B.R.Mishra  
Examiner-cum-Addl Secretary to Govt.

Memo No 9279/F., Dt 04.12.2008

Copy forwarded to All Departments of Govt/ All Heads of Departments/ All Collectors/ Accountant General(A&E),Orissa, Bhubaneswar for information and necessary action.

Sd/-  
D.E-cum-Deputy Secretary to Govt.

Memo No 9280/F., Dt 04.12.2008

Copy forwarded to the Director Printing Stationery and Publication Orissa, Cuttack with a request to publish this Resolution in an extra ordinary issue of Orissa Gazette and to send 100 copies of the Resolution to LFA-II Section , Finance Department at the earliest for necessary action at this end.

Sd/-

D.E-cum-Deputy Secretary to Govt.

Memo No 9281/F., Dt 04.12.2008

Copy forwarded to All District Audit Officers (LFA) for information and necessary action.

Sd/-

D.E-cum-Deputy Secretary to Govt.

Memo No 9282/F., Dt 04.12.2008

Copy forwarded to P.S to Hon'ble Minister, Finance / P.S. to Principal Secretary to Govt., F.D / P.S to Special Secretary (S.K.Mishra) to Govt., F.D / P.S to Examiner –cum-Additional Secretary to Govt., F.D for information and necessary action.

Sd/-

D.E-cum-Deputy Secretary to Govt.

Memo No 9283/F., Dt 04.12.2008

Copy forwarded to the D.E-cum-Deputy Secretary(G.C.Panda) to Govt., FD /A.E-cum- Under Secretary to Govt,F.D in charge of LFA (Audit) / A.E-cum- Under Secretary to Govt,F.D in charge of GP Audit /All Audit Supdts., State Hqrs, FD / All Assistants of LFA-I,II&III Branch, F.D., /Guard file (10copies) for information and necessary action.

Sd/-

D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

**NOTIFICATION**

**No 5477/F Bhubaneswar 24th July ,2009.**

No-LFA-TP-18/2008 - In pursuance of Rule-11-C of Orissa Ministerial Service (Method of Recruitment to the posts of Junior Clerk in the District Offices) Rules-1985, read with Government Order dated 01.01.2009 taken in file No LFA-TP-18/2008 the Department Promotion Committee is hereby constituted to consider the promotion of Group-D employees of LFA Organisation , Finance Department to the posts of Junior Clerk in the said Organization of following officials .

1	Examiner-cum-Special Secretary to Govt, Finance Department	-	Chairman
2	Joint Secretary to Government, Finance Department	-	Member
3	Deputy Examiner-cum-Deputy Secretary to Govt., Finance Department	-	Member
4	Assistant Examiner-cum-Under Secretary to Govt (In Charge of Establishment) Finance Department	-	Member Secretary

Sd/-(S.Patnaik)  
Examiner-cum-Special Secretary to Govt.

Memo No 5478/F Dt 24.07.2009

Copy forwarded to the Director, Printing, Stationery and Publication , Madhupatna, Cuttack for information and necessary action.

He is requested to publish the notification in an extraordinary issue of Orissa Gazette and supply 100 spare copies to LFA-II Section of Finance Department for future reference and record. of the printed to this Department for reference .

Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No 5479/F Dt 24.07.2009.

Copy forwarded to P.S to Hon'ble Minister, Finance & Excise / P.S to Principal Secretary to Govt, Finance Department for favour of information of Hon'ble Minister Finance & Excise & Principal Secretary.

Sd/-  
A.E-cum-Under Secretary to Govt

Memo No 5480/F Dt 24.07.2009

Copy forwarded to all officers of Finance Department / All District Audit Officers, Local Fund Audit for information and necessary action.

Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No 5481/F Dt 24.07.2009

Copy forwarded to LFA-I,II&III Sections, Finance Department / State Head Quarters ,LFA, Finance Department for information's and necessary action / Guard file (5 copies).

Sd/-  
A.E-cum-Under Secretary to Govt.





# **CHAPTER – II**

## **CLARIFICATIONS ON SURCHARGE MATTERS**



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 9820 /F. BBSR Dt. 29.08.2002  
XIX-AUD-51/2002

**From**

**Sri S.S.Patnaik  
Examiner-cum-Addl Secretary to Govt.**

**To**

**All District Audit Officers  
Local Fund Audit.**

**Sub:- Recovery of dues certified u/s 10(1) of the OLFA, Act,1948.**

**Sir/ Madam,**

I am directed to say that after issue of surcharge orders u/s 9(3) of the OLFA Act the delinquent either deposits the surcharged amount or prefers an appeal within the prescribed time limit. If the surcharged amount is not recovered within the stipulated period and no appeal is preferred within the prescribed time limit, certificate proceedings u/s 10(1) of the OLFA Act is to be initiated to recover the amount for which an intimation is sent to the Collector for recovery of the amount as an arrear of land revenue under the provisions of OPDR Act 1962. When the amount payable is re determined or kept intact by an order passed by the Appellate Authority, certificate proceeding under the said provision is also required to be initiated for recovery of the surcharge amount finally adjudicated if such amount is not deposited by the delinquent.

In this connection instructions and guidelines have been issued by the Finance Department in letter No 934(6)/F,Dt 16.03.1968, No 3088/F, Dt.18.07.1972, No 2527/F,Dt 10.06.1972,No 5834/F,Dt 27.11.1971 & No 6987/F,Dt 06.09.1993 Despite issue of several instructions it is noticed that the register in Form No 9 as prescribed under OPDR Act is not being maintained in the District Audit Offices. The entries in the corresponding register in Form No 10 prescribed for the office of the Collector are also not being reconciled from time to time with reference to the entries made in the register in Form No 9. The information regarding recovery of any amount through certificate proceedings is also not being ascertained from the office of the concerned Collector . In the MPRs and Capsular information submitted by the District Audit Officers the

recovery of surcharged amount through certificate proceedings u/s 10(1) is not being reported to the Head Quarters.

It is revealed in course of review at the headquarters level that surcharge orders u/s 9(3) of the OLFA Act for recovery of huge sum of Rs 7,70,674.00 and Rs 28,94,870.00 have been issued during the year 2000-01 and 2001-02 against which Rs 1,67,684.00 and Rs 3,90,634.00 only have been covered u/s 10(1) of the OLFA Act respectively. This shows that only 15% of the total recoverable amount relating to the aforesaid two years has been recommended for recovery through certificate proceedings u/s 10(1). This speaks of the inaction of the District Audit Officers so far as recovery of amounts through certificate proceedings is concerned.

In view of the above it is felt necessary to ensure maintenance of the certificate register in Form No 9 vide Appendix-IV of OPDR Act 1962 in all the District Audit Officers and cross verification of the position from the register No 10 maintained in the office of the District Collector. The District Audit Officers should collect the figures relating to recovery of the amounts through certificate case from the office of the Collector every month and report the matter to the State Head quarters in a Proforma annexed herewith by 20<sup>th</sup> of the succeeding month.

Yours faithfully,

Sd/-

Examiner-cum-Addl. Secretary to Govt.

**APPENDIX-4**  
**Register-9**

**REQUISITIONS FOR CERTIFICATES UNDER THE ORISSA PUBLIC**  
**DEMANDS RECOVERY ACT,1962**  
**(Act I of 1963)**

1. Serial Number
2. Nature of Claim
3. Name and address of the Certificate-debtor
4. Amount due
5. Date on which requisition is made to the Certificate Officer ( Initial of the Certificate Officer)
6. Date on which petition of objection , if , any, is received by the Officer from the Certificate Officer for disposal initial of the Requiring Officer)
7. Date of disposal of petition
8. Date of return of petition with connected file to the certificate officer.
9. Date of final disposal of certificate , with note of the manner in which disposed of ( whether on payment, or item struck off as irrecoverable )
10. Realizations-
  - a) Amount
  - b) Number of chalan
  - c) Date
11. Remarks

NOTE-(1) The Certificate Officer's initial in column 5 is not required where one of the duplicate lists sent, has been signed by him and returned to the Requiring Officer as receipt.

(2) For wards and Encumbered etc, estates, the following additional column should be inserted before the column for "Remarks " namely:-

12. Costs-
  - (a) Number and date of voucher
  - (b) Nature of charge
  - (c) Amount

In such a case the remarks column should be numbered as '12'

With a foot –note-

“ Court fee, process fee, pleader’s fee, etc.

The comparison of this register with Register No. 10, should be made monthly by the Manager or under his orders , by the Estates ‘ Head Clerk or Accountant when the headquarters office of the estate is at the district for sub divisional head quarters , and in other cases by the wards Head Clerk or by some one, other than the Law Clerk , who incurs the expenditure on costs, deputed by the officer in charge of Wards section. The entries of costs in column 11, including new entries in regard to old cases, are in particular to be compared carefully with those in column 6(a) of Register.10. A certificate of such comparison having been made 4, and of the check made by the Manager, should be entered in this register and be initialed by the Manager.

Monthly information on recovery made through certificate cases initiated under section 10(1) of OLFA Act 1948

District.....

Month.....

	No of cases	Amount (In Rs)
(i) Certificates cases u/s 10(1) pending for disposal at certificate officer’s level at the beginning of the month		
(ii) No of cases intimated to the Collector u/s 10(1) of OLFA Act for recovery through certificate cases during the month		
(iii) Total cases pending for disposal		
(iv) Cases in respect of which recovery has been made through certificate proceedings during the month		
(v) Balance cases pending for disposal at the end of the month.		

District, Audit Officer, LFA

District.....

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 2221/F Dated 7<sup>th</sup> /8<sup>th</sup> March 2002  
XVI-AUD-11/2002,

**From**

**Sri A.K.Tripathy , IAS  
Principal Secretary to Government.**

**To**

**All Departments of Government.  
All Heads of the Department.**

Section-9 of the Orissa Local Fund Audit Act,1948 empowers the Examiner of Local Accounts to surcharge or charge illegal payment or loss incurred by negligence of the person / persons of Auditee Organisation . In the said Section, the Auditors are required to include a statement of the following in their audit report.

- (a) Every payment which appears to be contrary to law.
- (b) The amount of any deficiency or loss which appears to have been incurred by the negligence or misconduct of any person
- (c) The amount of any sum which ought to have been not brought into account by any person.

It is noticed that in many Auditee Organisations, sizeable amount of advances are outstanding for several years without being adjusted . In some Organisations , even the advance register are not properly maintained and no details are available with supporting files and documents to show the purpose for which the advances are given . This defeats the very purpose of advance and thereby causing loss to the Auditee Organisations and to the Government.

But it is noticed that the auditors are not enclosing the statement of advances remaining unadjusted for an unreasonable period of time to their audit report and the advances are not being treated as surchargeable . This is wrong.

After careful consideration of the provisions of OLFA Act,1948 and the implication of the advances remaining unadjusted for an unreasonable period of time, I have directed all the Auditors to issue a half margin memo within two days of commencement of audit eliciting the information with regard to the outstanding advances with supporting documents/ records . In case no such information is



provided, the officers / personnel responsible for the relevant periods should be surcharged for the total amount of advances outstanding . Besides, the concerned Administrative Department may initiate departmental proceedings for the negligence or misconduct of the person responsible for non-maintenance of advance for an unreasonable period of time. Maintenance of advance register in each department / office is mandatory which should be checked by the Head of office at least once in a year.

Any amount remained unadjusted without valid reason for more than one year should be treated as loss to the auditee organisation and the Government. The Auditors are, therefore , directed to list the names of the persons against whom the advances are outstanding for more than one year without being adjusted or refunded indicating the amount outstanding. Such list is to be enclosed to the audit report and surcharge proceedings are to be initiated against the persons responsible . In case of works , the advances which remain unadjusted , even after the passing of final bill, may also be included in the surcharge list of the audit report.

Sd/-(A.K Trpathy)  
Principal Secretary to Government.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6037 /F., Dated 15.01.2001.  
XIX/AUD- 03/2001

**From**

**Shri A.K.Tripathy,IAS  
Principal Secretary to Govt.**

**To**

**All Collectors**

**Sir,**

I am directed to say that the show cause notices for surcharge of the amount basing on the audit report issued under section9(2)(b) of the LFA Act are being sent to the concerned Collectors for proper service on the officers and staff But as it is noticed the service reports are not being sent to the concerned District Audit Officers on time by the Collector's establishment . Some times the replies are being sent to the DAOs in a mechanical and routine manner that the addresses were not available or his / her where abouts are not known.

Non service of the notice by the Collectors establishment defeats the very purpose of conducting audit and taking follow up surcharge action. It is not understood how an officer / employee working in the Collector's establishment in Blocks or elsewhere) could leave the district without any address as he must have been either transferred or retired and in either case, the LPC must have been issued in the next address. In action in such cases would be constructed as connivance and disciplinary proceedings have to be initiated.

It is therefore impressed upon that all the Collectors have to take the service of the surcharge notice u/s 9(2)(b) of the LFA Act as statutory obligation and take step to serve notice promptly and return the acknowledgement to the concerned DAO in case the officer or the employee is transferred , the address of his / her next posting may be intimated to DAO. A periodical review of the service of statutory notice issued U/S 9(2)(b) of the LFA act may be conducted by the Collector and a report sent to Finance Department once in six months.

Yours faithfully,  
Sd/-  
Principal Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**No. 9159/F ., Dated 10.10.2002  
XIV-AUD-104/2002**

**OFFICE ORDER**

It is noticed that while filing cases for recovery through certificate case u/s 10(1) of the OLFA Act considerable time is being lapsed for want of present address of the delinquent officers / employees against whom the surcharge orders are issued. In order to avoid the delay the Audit Superintendents / Auditors are requested to make a programme of filing the requisition every month by processing the surcharge records and write to the concerned Auditee Organisation and the District Audit Officers to ascertain the present address of the surcharge officers and on receipt of the same requisition in the certificate court may be filed indicating the present address. The District Audit Officers are requested to give utmost importance to this item of work of ascertaining the present address of the surcharged officers/ employees.

2.It is further noticed that while putting up the records for surcharge orders u/s 9(3) of the OLFA Act very often the record is filed in case of one or two surcharged officer but not all officers / Employees against whom notices U/S-9(2)(b) of the OLFA Act were issued. This appears discriminating. Henceforward the records of all the officers/ employees against whom the show cause notices u/s-9(2)(b) of the OLFA Act have been issued are to be put up together so that action can be taken simultaneously against all the persons responsible for loss or misappropriation.

Time bound methodical and target oriented approach should be adopted in processing the cases u/s 9(3) and U/S 10(1) of the OLFA Act .

Sd/-  
Examiner (Local Accounts)-cum-  
Addl Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6043/F Dated 15.11.2001  
XIV-AUD-74/01

**From**

**Shri A.Misra  
D.E-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers  
Local Fund Audit.**

**Sub:- Assignment of staff for looking into the service of the show cause notice or surcharge order.**

**Sir,**

I am directed to invite a reference to this Department Letter No 3488/XIV-AUD-74/2001 dated 27.10.2001 and to say that as per the decision taken in the meeting of the District Audit Officers, Local Fund Audit held on 06.10.2001, the name of the staff of the District Audit Office who will be entrusted to look into the service of the show cause notice or surcharge order and to ascertain the present address of the delinquent may be intimated to this Department.

Yours faithfully,

Sd/-

D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6044/F., Dated 15.11.2001  
XIV-AUD-74/01

**From**

**Shri A.Misra  
D.E-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers  
Local Fund Audit.**

**Sub:- Preparing of surcharge statement enclosed to Audit Report.**

**Sir,**

I am directed to invite your attention to this Department letter No 5488 dated 27.10.2001 and to say that as per the decision taken in the meeting of all District Audit Officers held on 06.10.2001, the present home address of the incumbent should be mentioned in the surcharge statement enclosed to the Audit Report.

Yours faithfully,

Sd/-

D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 114/F .. Dated 05.01.2004  
XIV-AUD-06/2003

**From**

**Sri S.S. Pattanaik , O.F.S.(SAG)  
Additional Secretary to Government.**

**To**

**All Departments of Government,  
All Heads of the Department.**

**Sub:- Clarification of Finance Department letter no -2221, dated 08.03.2002.**

**Sir,**

Section 9 of the Orissa Local Fund Audit Act, 1948 empowers the Examiner of Local Accounts to initiate surcharge proceedings for illegal payment or loss incurred due to negligence of the person/ persons of the auditee organisation. The provision further envisages that the auditors are required to include a statement covering the following points in their audit report in terms of the said provision as detailed below.

- (a) Every payment, which appears to be contrary to law.
- (b) The amount of any deficiency or loss, which appears to have been incurred by negligence or misconduct of any person.
- (c) The amount of any sum which ought to have been but is not brought in to account by any person.

It is noticed that in many Auditee organization, sizeable amount of advance are outstanding for several years, which are not being settled. In most of he organizations, an advance ledger showing the head wise details of outstanding advance is not being maintained. In absence of such a book the auditors very often find it difficult to get the list of person (s) against whom such advances are outstanding. The advances also accumulate in the Government account of the Panchayat Samities and remain unadjusted against the employees who are transferred from the Blocks or retire from Government Service. The position is worsening every year.

Keeping in view the enormity of he outstanding advances the Finance Department in their Circular dated 08.03.2002 had issued instruction to surcharge the advances remaining unadjusted for more than one year treating the entire advance as loss. In case where the Auditee

Organisation does not part with/disclose the information with regard to outstanding advance with supporting documents/ records to the L.F.A Audit, the Officers/personnel in position at the relevant period are also to be surcharged for the total amount of advances outstanding.

Doubts have been raised in certain quarters that whether the circular of Finance Department issued vide letter No-2221, dated 08.03.2002 also cover the advances outstanding as per the cash book maintained for Government transaction in Panchayat Samities, Urban Local Bodies & other organization.

After careful consideration it is clarified that the circular cited above is also applicable to Government advances where non-adjustment of outstanding advances is established due to negligence or malafide intention of the employee(s) concerned.

Besides, the concerned Administrative Department may initiate Departmental proceedings for culpable negligence of the person responsible for non-maintenance of the prescribed advance ledger for more than one year. The head of office should also check the advance ledger at frequent intervals and review the position on adjustment of advances.

Sd/-

Additional Secretary to Government

Memo No-115/F., Dt.-05.01.04

Copy to all District Audit Officers/R.D.Cs/ Collectors for information .

Sd/-

D.E-cum-Joint Secretary to Government

Memo No-116 /F., Dt.-05.01.04

Copy to P.A.G( Audit-I), Orissa/A.G(Audit-II) for information .

Sd/-

D.E-cum-Joint Secretary to Government

Memo No-117/F., Dt.- 05.01.04

Copy to Vice Chancellors of all Universities /All BDOs. Chief Executive of Urban Local Bodies for information.

Sd/-

D.E-cum-Joint Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 4570/F .., Dated 13.07.2004  
III-AUD-125/1997

**From**

**Sri S.S.Pattnaik  
Examiner of Local Accounts-  
cum-Addl to Secretary to Govt.**

**To**

**The District Audit Officer,  
LFA, Balasore/Bolangir/ Cuttack/ Dhenkanal/ Keonjhar/  
Koraput/Kalahandi/ Puri/ Phulbani/ Sundargarh/ Sambapur/  
Ganjam/ Mayurbhanj.**

**Sub: - Audit of Account of statutory local bodies fixation of responsibility.**

**Ref: - G.O.No 1039(6)-II-Aud-100/68-LFA  
(P.51 to 50/C of 'A' hand book of important circular "-volume-I).**

**Sir,**

On observation of spot verification reports, it is very often noticed that responsibility are being shifted from one delinquent to other, against whom surcharge action U/S-9(2)(b) of the OLFA Act 1948 has already been taken. Hence, while reviewing the Audit Report the case may be examined carefully and responsibility may be fixed up accordingly. Prior to it, the field audit staff may be warned to minutely examine the case while fixing responsibility so that re-fixation of responsibility after issue of show cause notice would be avoided. The reviewing officers should be warned to guard against such lapses in the audit reports in future.

Yours faithfully

Sd/-

Examiner of Local Accounts-  
cum-Addl. Secretary

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**D.O No-11058 /F.,Dated-17.11.2006  
XIV-AUD 42/2006**

**Sub:- Recovery of dues certified u/s 10-1 of OLFA-Act-1948 under the provisions of OPDR-Act-1962.**

**Dear Sri-----**

As per the provisions of Section –10-1 of OLFA-Act 1948 any amount certified under section 9(3) as due from any person shall, if not paid by such person within one month next after the date of certification there of be recoverable from him as an arrear land revenue under the provisions of the law for the time being in force for recovery of arrears of Land revenue. Accordingly the Collector of the concerned District is intimated by the Examiner of Local Accounts to recover the certified amount as an arrear of land revenue under the provisions of OPDR Act 1962. Further for the purposes of O.L.F.A. Act 1948, the Collector shall be deemed to be the person to whom the amount recoverable under sub -section (1) of section – 10 of O.L.F.A shall be payable (as per sec-10(2) of O.L.F.A-Act-1948), pursuant to the legal provision mentioned above, the certificate case for recovery of the amount certified as due by the Examiner of Local Accounts as arrear of land revenue is filed under section .3 of the OPDR-Act-1962. In such cases, the Collector is the ‘ certificate holder’. Besides paragraph-12(1) under Chapter-III of Boards Executive Instruction under OPDR-Act envisages that in the case of certificates filed under section 3 of the Act. The Collector of his representatives will prepare the draft certificate and send it to the certificate officers for signature and execution.

But it is experienced that though a good number of cases have been intimated to the Collectors of different districts for recovery of the certified amount under the provisions of the OPDR Act. By the Examiner of local Accounts by this time, the same are not being finalised and recovery not effected for year together. Further it is learnt that queries are made on the recoveries certified as due under the provisions of OLFA-Act-1948 by different certificate Officer.



I would therefore to request you to look into this matter personally and take expeditious steps for speedy disposal of the certificate cases pending at the level of different certificate Officers for recovery of the amounts certified as due under the provisions of the OLFA Act. 1948.

Sri-----  
Dist-----  
Date-----

Yours Sincerely  
Sd/ N. Roy  
Examiner –cum-Special  
Secy. to Govt., Finance Deptt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**No- 11059(30)/F ,Dated-17.11.2006  
XIV-AUD 42/2006**

**To**

**All Collectors**

**Sub:- Service of show cause notices / Surcharge orders issued by the Examiner of Local Accounts under provisions of OLFA Act-1948.**

**Ref:- This Deptt. L.No-6037/F dt-15.11.2001.**

**Sir,**

As per Executive instruction issued under the provisions of the Orissa Local Fund Audit Act and Rules. The show-cause notices issued under Sec.9(2) (b) and surcharge Orders issued U/S 9(3) of OLFA-Act-1948 for recovery of the amount of loss or deficiency detected in audit of the Local Bodies are to be served through the Collectors of the concerned districts on the persons for whose negligence the loss/deficiency have been incurred. Collectorates accordingly the show-cause notices/ surcharge orders are sent to for service of the same on the delinquents and return of the served copies to the senders for further action.

But it is experienced that the service of the notices/orders is either delayed or even not attended to in some cases. As a result of such delayed action /non action for the service, finalisation of surcharge proceedings at this level is delayed in views of the difficulties mentioned above all the collectors have been requested by the Principal Secy. to Govt., Finance Department Vide this Department L.No-6037/F dt. 15.11.2001 to take the service of the notices/ orders relating to surcharge proceedings as a statutory obligation and to take necessary steps for prompt service of the same and return of served copies to the senders for further action in the matter. But there is not improvement in the situation so far.

There fore, it is once again requested that necessary, co-operation in service of notices / orders may please be extended to Local Fund Audit Organisation for timely disposal of the surcharge proceedings .An early action in the matter is requested.

Yours faithfully  
Sd/- N.Roy  
Examiner-Cum-Special  
Secy. to Govt., Finance Deptt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**No- 9284/F .,Dated-04.12.2008  
XIV-AUD - 01/2008**

**From**

**Sri R.N Senapati, I.A.S.  
Principal Secretary to Govt.**

**To**

**The Director , Panchayati Raj/  
Municipal Administration /  
Higher Education , Orissa**

**Sub:-Recovery of dues arising out of audit objections raised in the Audit Reports of L.F.A. Organisation .**

**Sir,**

During review of the performance of Local Fund Audit Organisation from the last six months, it is found that the Audit Reports generated so far in respect of PRIs, ULBs and Aided Educational Institutions (Non-Government) have gone almost without any follow up action there-on either by the Local Authorities concerned or by their Administrative Departments. It is a matter of concern that the Local Authorities of these Bodies do not bother to comply with the Audit objections raised in the Audit Report, even though it is their statutory responsibility to do so. As a result of such inaction in various cases,neither any audit suggestion imparted there-in is being carried out to bring discipline in the maintenance of their accounts, not is nay loss of funds and excess payments etc. detected in audit being recovered from the persons held responsible for the same. As such, the very purpose of audit of these Local Bodies is defeated.

Previously as regards recovery of Govt. dues, It has been clarified in the Finance Department Office Memorandum No-8761/F dt.04.03.2003 that where the Audit Report/Para indicated drawl of cash advances which remains to be repaid , money drawn but not utilized or balance after utilization is not deposited and cash embezzlement by interpolation of figures etc, the recovery should start immediately without waiting for any Department Proceedings there-on . Before ordering the recovery of the amount outstanding against Government employee as pointed out in the audit Report/Para which falls within the ambit of the above category, the employees concerned shall be given an opportunity to produce proof in support of the deposit of the amount objected to by the audit within 15 days. In case the employee fails to provide necessary evidence of the money having been deposited, the Head of Office shall take immediate steps to recover the amounts from the Pay/ Gratuity of the Govt. employees concerned.

Further, where the loss of Govt. money either by misappropriation or otherwise as pointed out by the audit is of a nature, where no direct responsibility can be fixed without resorting to a fact finding enquiry, in such cases Departmental Proceedings should be instituted under O.C.S (CCA) Rules 1962 for the purpose and the Head of Office should furnish their views there on along with the action taken for recovery of Govt. dues within two months from the date of receipt of the same to Govt. for appropriate orders But the above instructions of Government in Finance Department are not being followed by the Local Authorities.

There-fore, it is reiterated that the Administrative Departments may impress upon the Local Authorities under their administrative control the need of following the instructions as imparted in the aforesaid F.D. Office Memorandum scrupulously and to take effective responsible for the same. If in case the Head of Office Orders for recovery of such dues from the employees concerned on monthly instalement basis from his salary and the full amount of dues recoverable from him has not been recovered by the date of his relief from the Local Body on transfer. The balance amount may be reflected in his L.P.C from recovery at his next station.

Further, all the Local Bodies under their administrative control may also be impressed upon to submit compliance to the Audit Reports positively failing which action as deemed proper will be taken by the Finance Department against the Defaulting Local Bodies.

Yours faithfully

Sd/-

Principal Secretary to Govt.



# **CHAPTER – III**

## **EXECUTIVE INSTRUCTIONS**



**IMPORTANT**

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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From

Sri S.S.Pattnaik  
Examiner-cum-Additional  
Secretary,  
Finance Department.

D.O.No 7459/F  
XIV-AUD-74/2001  
Dated 28.Dec 2001.

My Dear,

You may share serious concern on the backlog in completing the audit, delay in reviewing and issuing the same and also initiating surcharge proceedings. With a view to monitoring the progress in the above focused areas and review performance, I request you to please submit the following information in brief demi-officially by 7<sup>th</sup> of the following month positively. You may, however, continue in giving your usual monthly progress report as per this Department Instruction No 3487/dated 28.07.70.

1. Audit Programme / Achievement

(a)	(b)
No. of Institutions	Accounting year

Programme

Achievement

2. Number of Audit Reports reviewed during the month

- (a) Pending for review up to the previous month:-
- (b) Report received for review during the month:-
- (c) Total (Review Reports):-
- (d) Audit Reports reviewed during the month:-
- (e) Balance reports to be reviewed:-

3. No.of Audit Reports approved during the month

- (a) Pending of Audit Reports (to be approved) up to previous month:-
- (b) Audit Reports received for approval during the month:-
- (C) Total:
- (d) Audit Reports approved during the month:-
- (e) Balance of Audit Reports (to be approved):-



4. No of Audit Reports issued during the month:-

(a) Pending position of Audit Reports up to previous month in type section:

(b) Audit Reports received in type section for issue:

(C) Total:-

(d) Audit Reports issued during the month:-

(e) Balance:-

5. Surcharge Proceedings initiated during the month:-

Year of Accounts	Number of Reports	No of Cases	Amount involved

For 98-99:

For 99-2000:-

For 2000-2001

All previous years (prior to 1998-99) involving amount more than Rs 4000/-

Number of Reports	No of Cases	Amount involved
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I hope you will appreciate the significance of such review and send your information on time .

With best wishes for the New Year 2002

Yours sincerely,  
Sd/-  
(S.S.Pattnaik)

To

Shri.....

District Audit Officer, LFA.



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 2397 /F Dt.13.03.2002  
XIV-AUD-63/2001

**From**

**Shri Arabinda Misra  
D.E-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers  
Local Fund Audit.**

**Sub:- Submission of monthly tour programmes of District Audit Officers and approved tour programmes of Audit Superintendents for the month of Feb,2002.**

**Sir,**

I am directed to invite your attention to the instructions issued in this Department Letter No 8132 dated 04.012.1979 regarding timely submission of prescribed monthly reports and returns where in the date lines for submission of monthly tour programme of DAOs and Audit Supdtts have been fixed as 25<sup>th</sup> of each preceding month and 5<sup>th</sup> of each month respectively. But it has been observed with much displeasure that the aforesaid instructions are not being strictly followed by the DAOs.

The instances of such lapses noticed in submission of tour programme of D.A.Os and Audit Supdt for the month of Feb 2002 have been indicated in the statement annexed herewith.

It is therefore, once again impressed upon all the D.A.Os to ensure timely submission of their tour programmes and approved tour programmes of Audit Supdt to this Department without fail . Any deviation in this regard will be seriously viewed.

The reason for delay / non submission of tour programme for the month of February 2002 may also be reported for information of the Examiner.

Yours faithfully,  
Sd/-  
D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 10547/F., Bhubaneswar, Dated the 28<sup>th</sup> November, 2002  
XIV Aud.123/2002

**From**

**Sri A.K. Tripathy, I.A.S.,  
Principal Secretary to Government.**

**To**

**The Commissioner-cum-Secretary to Government  
Panchayati Raj Department.**

**Sub:- Maintenance of grain accounts at block and G.P. level for different schemes under Food for Work (FFW) Programme.**

**Sir,**

As you know a number of labour intensive schemes viz. S.G.R.Y. (E.A.S.), S.G.R.Y. (P.S. Godown), J.G.S.Y. etc. are being implemented under F.F.W. programme at the block/ G.P. level. Besides payment of cash, food grains are supplied to the labourers approximately in the ratio of 50: 50 under these schemes. P.S. and G.Ps receive huge quantities of grains (rice) through D.R.D.As for effective implementation of the schemes.

It is observed, in course of audit/ pre-audit of accounts of P.S. that the B.D.Os are not following a uniform procedure in maintaining the grain accounts and in some blocks no such accounts is maintained. While furnishing U.C. against the grains received, the quantity of grains issued against different projects is taken into account instead of grains actually distributed among the labourers for which adjustment is made in the bill (running/ final). Production of accounts before audit is also avoided at the block level on the plea that G.Ps receive grains directly under different schemes.

Rice is issued from F.C.I. Godown to G.Ps directly by the D.R.D.As relating to both for G.P and P.S projects executed in a particular G.P. area but the maintenance of the stock accounts at block level is avoided. The B.D.Os don't keep the accounts of rice meant for P.S. projects under different schemes though they are responsible for receipt of stocks, payment of bills and execution of works.

Since, there is no definite accounting procedure for issue of grains (rice) for different schemes under F.F.W. programme the B.D.Os tend to escape audit which can be treated as a deficiency in the system. To streamline the process I would suggest that the relevant registers and records in the formats enclosed may be maintained at the block level for each financial year.

I would, therefore, request you to issue suitable instructions to the Collectors, P.D., D.R.D.As and B.D.Os to ensure maintenance of the above noted accounts, records and registers and make the same available for audit. Suggestion on improvement if any on the maintenance of accounts and format of the register is welcome.

Yours faithfully  
Sd/-  
Principal Secretary to Government

**PRESCRIBED FORMATS FOR MAINTENANCE OF RECORDS AND  
REGISTERS OF GRAIN ACCOUNTS AT BLOCK LEVEL**

**1. Allotment register of grains :-**

Name of the Scheme	Date of receipt of the allotment	Allotment No. and Date	Quantity of the grains allotted	Value (In Rs.)	Name of the G.P.
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

**2. Stock register of grains :-**

Date	Name of the Scheme	Order No. and Date of release by the P.D., DRDA	Quantity released from FCI Godown/ Supplier's premises	Grain received at G.P. Godown			Grains issued to the executants from G.P. Godown after ensuring the duplicate issue chalan from the Secretary of the G.P		
				Date	Quantity	Value (In Rs.)	Date	Quantity	Value (In Rs.)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>

**3. Register for detailed account of grains:**

RECEIPTS					UTILISATION				
Date	Particulars of receipts	Quantity of grains released from FCI Godown/ Supplier's premises and received at GP level	Value (In Rs.)	Remarks Head of Accounts of the grains received	Date	Particulars of utilisation (reference to voucher No./ Date of P.S. cash book)	Quantity of grains	Value (In Rs.)	Remarks Head of Accounts of grains utilised
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

**N.B. Indicate the rate per quintal**

**ABSTRACT**

**Opening Balance**

Total Receipts \_\_\_\_\_

Total Issues \_\_\_\_\_

Grand Total \_\_\_\_\_

Closing Balance \_\_\_\_\_

Grand Total \_\_\_\_\_

**Signature of the Accountant**

**Signature of the Auditor**

**Signature of the B.D.O.**

**Head-wise analysis of unutilised grains at the end of the month**

1. F.F.W.
2. S.G.R.Y (EAS)
3. S.G.R.Y. (P.S. Godown)
4. J.G.S.Y.
5. Other schemes, if any.

**BY SPEED POST**

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\* \* \*

No. 9895(13) /F., Bhubaneswar, Dated the 30<sup>th</sup> October, 2002  
Bt-I/2002

**From**

**Sri S.S. Pattnaik,  
Examiner-cum-Addl. Secy. to Government.**

**To**

**All District Audit Officers (L.F.A).**

**Sub:- Hiring of private vehicle to conduct tours.**

**Sir/Madam,**

I am directed to say that in consideration to difficulties faced by the D.A.Os L.F.A. who have not been provided with Government vehicles, Government have been pleased to allow them to hire private vehicles to conduct tours to make the audit programme more effective. The expenditure on this score will be met out of office contingencies. For hiring, utilising and maintaining such hired vehicle you are to follow the following guidelines.

(A) **Hiring :**

The hiring of the vehicle should be limited to 20 days including halting. It should be hired on contract basis. The hiring charges and other terms and conditions should be competitive. In any case it should not exceed the hiring rate prescribed by the Transport Department. The hiring company/ person should have valid license and fitness certificate and the Driver of the vehicle should have driving license renewed from time to time. Transparency should be adopted while selecting a particular hired vehicle. In case the vehicles are available from any Government agency/ Public Sector Undertakings at the competitive rate preference should be given to them for hiring. Terms and conditions should be clearly decided before hiring the vehicle mentioning the hiring rate per kilometer, propulsion charges, halting charges, etc. clarifying the fact that all types of repair and maintenance cost should be borne by the owner of the vehicle. The hiring and propulsion charges altogether should not exceed Rs. 5000/- mark per month.

(B) **Utilisation of vehicle :**

Before hiring a vehicle plan and programme need be chalked out for a month keeping in view the discussions made in the last DAO's Conference and the guidelines issued from time to time. A copy of the programme should be submitted to the headquarters on or before 25<sup>th</sup> of the preceding month. The DAOs are to keep the following points in mind before finalising the tour programme.

- (i) The tour programmes are to be formulated for a maximum period of 20 days in a month preferably in three phases (5-6 days will make one phase).
- (ii) The focus of the visit should be mainly on the following :
  - (a) Supervision and monitoring the method and progress of audit and giving appropriate guidance.
  - (b) Final review of draft audit report and discussion with auditee organisation on the spectacular objections raised and problems faced, if any.
  - (c) Supervision of pre-audit work in Blocks.
- (iii) Institutions to be visited during the tour of each phase should be arranged in such a manner that the journey by a hired vehicle shall be economical from both the monetary and time point of view.
- (iv) The DAOs may pick up the Audit superintendents/ Auditors either from the District Headquarters or enroute and drop them at their places of visit if these places come on the way. This work must be done in the interest of public service and as a part of the DAO's planning for audit.
- (v) Above all the DAOs must be aware that the objectives of providing this special fund is to enable them to conduct extensive tour by hired vehicle inspite of the present financial crisis through which the State runs. Hence, the vehicle hired should be performance/ result oriented.



(C) **Maintenance of Records :**

- (i) The log-book to be maintained for the vehicle used on hire basis should inter alia indicate the name of the travel agency and Driver, registration number of the vehicle, hiring period (from\_\_\_\_\_ to \_\_\_\_\_). An extract of the entries of the log-book should be sent to the Headquarters alongwith the tour particulars and tour diaries for necessary review.
- (ii) Details of work done during the tour may be reported to this Department in the monthly tour diaries attaching review/ inspection notes with the names and designation of the officers of the local bodies/ institutions with whom discussions are made during such tour (as per the proforma enclosed).
- (iii) The Auditors/ Audit superintendents who availed the hired vehicles for their journey with the DAO may be directed to submit their tour diaries and tour particulars accordingly.

The monthly tour programme of the DAOs should be prepared in accordance with the above guidelines from November, 2002 onwards. The overall improvement in the performance on all the aspects of audit will be watched and judged through the monthly performance reports. Any deviation of the guidelines regarding hiring of private vehicles as enumerated above shall be seriously viewed. Surprise visit if any, should be conducted by informing the Examiner or Deputy Examiner over telephone.

Yours faithfully

Sd/-

Examiner-cum-Additional Secretary to Govt.

**PROFORMA**

Details of the tours conducted by the DAOs during the month of \_\_\_\_\_ (to be furnished with the monthly performance report submitted to the Examiner-cum-Additional Secretary demi-officially)

<b>Period of hiring of vehicle</b>	<b>Places/ institutions visited</b>	<b>Kilometers run</b>	<b>Purpose (Tick the following and furnish the name of the institutions)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

From \_\_\_\_\_

To \_\_\_\_\_

- a) Audit Plan
- b) Audit supervision/ guidance
- c) Review
- d) Pre-audit supervision
- e) Any other.

District Audit Officer, LFA

District \_\_\_\_\_

**N.B: Please indicate officer/ staff with whom discussions were made.**

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\* \* \*

No. 9222 /F Bhubaneswar, dated 17/10/02  
XIV Aud..112/2002

**From**

**Shri Arabinda Misra  
D.E-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit,**

**Sub: Monthly District level meeting of Auditors and Audit Superintendents.**

**Sir,**

I am directed to invite your attention to this Department Memo No.8727 dt.28.9.2002 and to say that as per the decision taken in the District Audit Officers meeting held on 21.9.2002 and 22.9.2002 monthly meeting is required to be taken up with the Auditors and Audit Superintendents of the District regularly by the District Audit Officers within five days of the succeeding month. As indicated in the proceedings the meeting may by and large include the following points of discussion.

- (i) Performance Review
- (ii) Problems and issues
- (iii) Legal / Procedural clarifications
- (iv) Glaring irregularities / misappropriation detected.
- (v) Strategy for conducting next months audit.

The proceedings of the monthly review meeting held at your level should be sent to the State Headquarters within a week. It should also be circulated among all the Auditors and Audit Supdts of the district for necessary action.

Yours faithfully,  
Sd/-

D.E-Cum-Deputy Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**No. 7272/F- Bhubaneswar, dated 21.12.2001  
XIV-Aud-74/2001**

**From**

**Shri Arabinda Misra  
D.E-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit,**

**Sub: Proceedings of the meeting of the Dist. Audit Officers, L.F.A held on  
dt. 6.10.2001**

**Ref: This Deptt. letter No 5488 dt.27.10.2001**

I am directed to invite your attention to this Department aforesaid letter on the subject cited above regarding issue of surcharge proceedings and to say that as per the decision taken in the said meeting surcharge information in prescribed proforma of M.P.R as per this Deptt letter No.3437 dt.28.7.1970 in respect of item Nos. 11(a) 12(a) and 13(a) of the prescribed proforma may be bifurcated into two parts i.e prior to 1.4.98 and after 1.4.98. This modified M.P.R will be submitted to this Deptt. hereafter beginning with the M.P.R for the month Dec,2001 due in Jan, 2002.

The above instructions should be followed strictly. Any deviation of the above instruction would be seriously viewed.

Receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/-

D.E-Cum-Deputy Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 3023 /F., Bhubaneswar, Dated the 27<sup>th</sup> March 2002  
XIV-AUD 3/98

**From**

**Sri S.S Patnaik,  
Examiner-Cum-Addl. Secretary to Govt.**

**To**

**All District Audit Officers (L.F.A).**

**Sub: Review of draft audit report by District Audit Officers / Audit Supdts.**

Sir/Madam,

I am to say that in F.D Circular No. 1665/dt.24.4.1973 it was stipulated that the District Audit Officers shall review only 5% of the audit report of his/her zone on the spot so that he/she can pay more attention to the audit report pending for scrutiny and for initiation of surcharge proceedings. There after in F.D Circular No.646/F dt.27.1.1998 it was communicated that the District Audit Officers shall review not less than 5% of the audit report on the spot and there shall be no upper ceiling with regard to the number of audit reports to be reviewed by the District Audit Officer. They would themselves decide the quantum of Audit reports to be reviewed by them and to be given to the Audit Superintendents, keeping in view the importance of the institution, the volume of pendency and the number of reports not covered under review programme of the District Audit Officer.

But as it is observed there is a lot of time gap in receiving audit reports, reviewing by Audit Superintendents as well as by the Audit Officers as both the items are being treated as two tier activity. Some of the Audit Superintendents are found not with adequate work load, where as many reports are pending with some Audit Officers for review. There seem to be also no adequate involvement of the Audit Superintendents and Audit Officers in improving the quality of audit report at the reporting stage it self.

In the last meeting of the District Audit Officers it was decided that reporting / reviewing activity should be treated as a single function. The Auditors before completing audit and submitting report must consult the Audit Superintendents. In other words Audit Superintendents should be associated in finalizing the report as a member of the team and he should not work in a different tier. The Audit

Superintendents should also be involved in the audit for visiting the auditee organization within 3-4 days of commencement of the audit as far as possible and there after in regular intervals till the completion of the audit. By doing so the Audit Superintendents can supervise issue of half margin memos, the progress of audit and finally the drafting of the Audit report. Once the Audit Superintendent is involved in audit both at the beginning and at the stage of finalization, there may not be any time lapse in the reviewing stage.

Once the Audit Superintendents are adequately involved in the process of audit, the D.A.O shall get enough time for overall supervision of conducting audit and also looking into the quality aspects of the report. Being the head of the office, the D.A.O is responsible for the timely and effective completion of audit and for ensuring quality of audit report. He is also responsible for leading the audit to it's logical end i.e initiation of surcharge proceeding, issue and service of surcharge order and final recovery of the surcharged amount.

As a team leader of audit organization in the Audit District the D.A.O should at least review 10% of the audit reports finalized during a financial year.

This may be brought to the notice of the Audit Superintendents under your control.

Receipt of the circular may please be acknowledged.

Yours faithfully  
Sd/-  
Examiner-Cum-Addl. Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7248/F., Bhubaneswar, Dated 1.8.2002  
XIV- Aud-60/2002

**From**

**Shri Arabinda Misra  
D.E-Cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit,**

**Sub: Special audit of the Financial transactions held under objection.**

Sir/Madam,

I am directed to say that huge amount of financial transactions are reported as unaudited or held under objection in the reports submitted by different audit parties. This has become a regular affair either due to avoidance in production of records by the auditee organization or due to the laxity on the part of the Auditors deputed for the purpose. Reasons for holding under objection is very often reported as non-production of records by the auditee organizations. But no care is also being taken by the Auditors to follow up the matter and examine the transactions held under objections in course of next audit. Thus, the transactions once held under objections invariably remain unaudited which provides an unwanted shelter to the auditee organization.

You are therefore requested to follow the following instructions scrupulously.

1. During the course of audit the compliance of the auditee organizations on the amount held under objections in the previous audit reports should be called for the relevant record be verified.
2. The report on such transactions should be reported in a separate para in the audit report.
3. If necessary 5-10 days in excess of the allotted days may be taken for such work.
4. Special audit may be suggested on specific cases.

5. If the amount held under objection is due to laxity on the part of the Auditors, it should be specifically reported.
6. If certain transactions remain still unaudited after this special attempt the reason for such pendency with persons responsible may be reported.

Please also refer to the General guide-lines issued vide letter No.2641 dated 18.03.2002 to all D.A.Os . Any laxity in this regard will be seriously viewed.

The receipt of this letter may please be acknowledged.

Yours faithfully,  
Sd/-  
D.E-cum-Deputy Secretary to Government



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7397 /LFA Dated 27.12.2001  
XVI-AUD-9/2001

From

Sri S.S Patnaik,  
Examiner(LFA)-Cum-Addl. Secretary to Govt.

To

The D.A.Os, L.F.A  
(Puri/Balasore/Mayurbhanj/Ganjam/Sambalpur)

**Sub: Review of Draft Audit Reports of bigger institutions.**

Sir,

In continuation of this Deptt. Circular No.8996 dtd.26.12.1991 (copy enclosed on the subject cited above, I am directed to say that in addition to submission of the draft audit report of bigger institutions to this Deptt. for finalization before issue as indicated in para-1 of the aforesaid letter, it has been decided that the following Audit Reports of bigger institutions after their initial review by D.A.O should invariably be sent to this Deptt. for finalization before issue henceforth. The audit report should reach Head quarters for review within a month from the date of completion of audit. Failure to adhere to the above instructions will be seriously viewed.

Receipt of this letter may please be acknowledged.

**List of bigger Institutions.**

1. C.H.S.E, Orissa, BBSR
2. F.M, University, Balasore
3. North Orissa Univesity, Baripada
4. Sri Jagannath Sanskri University, Puri
5. University of Culture, BBSR
6. Berhampur Municipality, Berhampur
7. Sambalpur Municipality, Sambalpur
8. Puri Municipality, Puri
9. Sri Jagannath Temple, Puri

**Encl. :- As above**

Yours faithfully,

Sd/-

Examiner of Local Accounts--  
cum-Addl. Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\* \* \*

No. 6041/F., BBSR dt. 15.11.2001  
XIV-Aud-60/2002

**From**

**Shri Arabinda Misra  
D.E-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit,**

**Sub: Completion of audit of Accounts of the institutions and issue of Audit Reports.**

**Sir,**

I am directed to invite your attention to this Department Letter No.5488 dt.27.10.2001 and to say that as per the decisions taken in the meeting of District Audit Officers, Local Fund Audit held on 6.10.2001, the completion of audit, review and scrutiny of audit reports should be treated as one activity. The D.A.Os, Audit Superintendents and Auditors should work as a single unit for timely issue of Audit Report.

The Draft Audit Report should be finalized and sent to the type section within one month from the date of receipt in the District Audit Office.

Yours faithfully

Sd/-

D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 11000/F., Dated 31.12.2002  
XIV-Aud-124/02

**From**

**Sri S.S Patnaik,  
Examiner-cum-Addl. Secretary to Govt.**

**To**

**All Dist. Audit Officers (LFA)**

**Sub:- Audit of Accounts of the Blocks under Pre-audit.**

**Sir/Madam,**

I am directed to say that the audit of accounts of the Panchayat Samities under pre-audit as per list enclosed will be conducted for the period noted against each by the Auditors and Audit Supdts., of Local Fund Audit organization from the week of December 2002. The result of such audit will be reviewed by the Principal Secretary to Government, Finance Department during March, 2003.

The guide lines for such audit is enclosed herewith which should be strictly adhered to. Besides, the suggestions / views of the BDO/ Chairman, on the working of the pre-audit System may be reported. The Auditors and Audit Supdts. enlisted in the Statement should be entrusted with the audit and supervision work of the Panchayat Samities respectively. You are instructed to include the audit of accounts of the Panchayat Samities in the Annual Audit Programme for 2002-2003 and accordingly the revised Annual Audit Programme for 2002-2003 be sent to this Department for approval.

Instructions given herewith may please be circulated among the concerned Auditors and Audit Supdts.

Any deviation in this regard shall be viewed seriously.

**Encl. As above**

Yours faithfully,

Sd/-

Examiner-Cum-Addl. Secretary to Govt.

**Memo No.** \_\_\_\_\_ **/F., Dt.** \_\_\_\_\_

Copy submitted to the director-cum-Addl. Secretary to Govt., P.R. Department for favour of information and necessary action.

Sd/-  
A.O.-cum-Under Secretary to Govt.

**Memo No.** \_\_\_\_\_ **/F., Dt.** \_\_\_\_\_

Copy submitted to all Collectors ( ) for favour of information and necessary action.

Sd/-  
A.O.-cum-Under Secretary to Govt.

**GUIDELINE FOR AUDITING THE ACCOUNTS OF THE PANCHAYAT SAMITIES COVERED UNDER THE PRE-AUDIT SCHEME.**

**1. Audit Programme :**

The Programme for auditing the accounts of the Panchayat Samiti shall be intimated to the concerned Panchayat Samiti at least 15 days earlier with a request to keep the accounts ready and extend all cooperation. A copy of the said letter shall be endorsed to the auditor by name who is posted in the concerned Panchayat Samiti under the pre-audit scheme.

**2. Audit Coverage :**

The audit of the accounts will be covered from the day, the Panchayat Samiti is brought under the pre-audit scheme and will extend till the closing day of the previous month of the audit. The cash book has to be, however, noted on the date of commencement of the audit and closing balance checked up with physical balance.

**3. Duration :**

The duration of the audit will not exceed 12 days per year excluding the days of journey.

**4. First day's job:**

On the very first day, the visiting auditors will perform the following:

(a) They will issue half margin memo asking the local authorities to cause production of the main cash book, Government Cash Book, Panchayat Samiti

Accounts Cash Book, P.A. Cash Book and other Subsidiary Cash Books and registers both for Panchayat Samiti account and Government account.

(b) They should note the closing balance of the cash book and physically verify the cash, unencashed cheques, drafts and DCRs.

(c) If the cash books are not maintained up to date, they will note the last entry, work out the opening balance as on the date of visit with the assistance of the cashier.

(d) Study the general activities (Schemes, Programmes etc) of the Panchayat Samiti and issue relevant half margin memo seeking further data/ records and registers for audit.

(e) The cash book position and other observation shall be intimated to the DAO and Head Office.

#### 5. **Audit Strategy :**

Since the Panchayat Samiti is under the pre-audit scheme all the accounts are supposed to have been pre-audited before drawal. In order to verify the effective functioning of the said system the vouchers and accounts are to be audited selectively as indicated below :

(a) All the vouchers in support of the expenditure are to be traced in the cash book/ relevant registers.

(b) All receipts vouchers are to be checked.

(c) Hundred percent expenditure vouchers relating to the month of October and March are to be verified. Besides October and March, another two months are to be chosen at random for 100% verification of vouchers. In order to keep an element of surprise the Head Office will intimate those two months to be audited in course of audit. To facilitate selection of the months for audit the audit party / DAO will intimate the month-wise volume of transaction of the Panchayat Samiti to the Head Office.

**6. Focus of the audit :**

The priority of the audit should be on the following focal points :

- (a) Government money parked outside the consolidated fund
- (b) Utilisation of the grants for the purpose for which it has been sanctioned and detection of diversion of funds if any
- (c) Reconciliation of Bank account and utilization of the interest accrued thereof
- (d) Issue of utilization certificate on various grants received
- (e) Checking of advance ledger and register of the outstanding advances
- (f) Verification of physical assets created out of the expenditure

**7. Schemes:**

The visiting auditors should verify the accounts of a few selected schemes and comment on the following :

- (a) Grants received
- (b) Physical target/achievement
- (c) Period of completion as per the scheme and actual completion period
- (d) Cost overrun, if any
- (e) Statement of physical achievement/progress of work, number of target beneficiaries and actual beneficiaries etc.

**8. Works Account :**

The visiting auditors may select a few works executed, check the allotment, approved estimate, work order, stages of execution and comment on cost and time overrun, if any. Within the first couple of days of the audit they should seek the information through the half margin note on the ongoing / completed projects and verify the date of commencement and completion of the project. In case of inordinate delay in completion of the project or settlement of accounts they should seek further information and give their comment.

**9. Report on misappropriation, defalcation and loss etc:**

A list of persons responsible for misappropriation, defalcation and loss (if detected) is to be enclosed to the report for surcharge. Besides, a special report is to be submitted for taking administrative / criminal proceedings as may be necessary. The long pending advances may be also treated as loss and included in the surchargeable list as per the instruction of the Principal Secretary issued vide letter No. 2221 dated 8.3.2002.

**10. General:**

In course of audit if there is any glaring defects pointed out by the auditor posted under the pre-audit scheme in the Panchayat Samiti but over-looked by the authority may be examined and commented upon. The District Audit Officer should at least visit the Panchayat Samiti once and discuss with the Block Development Officer and other officers while the audit in progress. Although the audit is conducted at random on some specific scheme the auditors are free to go for detailed verification as the situation warrants. The Audit Superintendent will exercise necessary guidance in auditing the accounts and finalizing the report. The lead auditor will ensure submission of the draft audit report immediately after the audit in the standardized format communicated in Finance Department letter No. 845/LFA dated 27<sup>th</sup> December, 1984.

Sd/-  
Examiner (Local Fund Audit)-cum-  
Additional Secretary to Government

**APPENDIX OF THE LETTER OF THE EXAMINER-CUM-ADDL SECY. TO GOVT. TO THE XIV AUD / 124 / 02 BDO UNDER PRE AUDIT SCHEME THE LIST OF INFORMATION TO BE FURNISHED BY B.D.O. ON THE DATE OF COMMENCEMENT OF THE AUDIT**

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1. Financial position of the P.S. in format 'B' and 'C' enclosed.
2. Year-wise abstract of advances (cash book-wise).
3. List of outstanding advance as on 31.12.2002 (cash book-wise)
4. Information on new and ongoing projects executed through P.S. in the following format.

Name of the Scheme	Name of the work	Date of issue of work order	Date of execution of the agreement and commencement of work	Expenditure incurred so far	Advance given, if any
1	2	3	4	5	6

Advance adjusted/ bill settled, if any	Materials supplied	Status of the project	Expected date of completion of the project	Quantum of grants received	Date / amount for which U.C. issued
7	8	9	10	11	12

5. Furnish bank reconciliation statement as on 30.11.2002 in the following format.

Account No.	Balance amount as per pass book	Balance amount as per P.S. account/ Govt. account cash book	Difference between 2 & 3	Reason for the difference	Remarks
1	2	3	4	5	6

6. Month-wise receipt/ expenditure statement.



**Statement - 'B'**  
**(Para 4 (a) of the Audit Report)**  
**Financial Statement of account of \_\_\_\_\_/Panchayat Samiti**  
**for the year 20\_\_\_\_\_**

Head of account	Opening Balance		Receipt during the year	Total	Exp. During the year including advance	Closing balance in cash	Closing balance in PL A/C	Expenditure incurred out of Grant-in-aid beyond sanction.
	in cash	in P.L. A/c						
1	2	3	4	5	6	7	8	9
Grants in aid								

C.D. and  
R.R.

**Schematic**

C.D. and  
R.R.

**Non-Schematic**

C.D. and  
P.R.Deptt.

G.P. Deptt

Education  
Deptt.

T & RW  
Deptt.

Health Deptt.

Revenue  
Deptt.

Agriculture  
Deptt.

Other Deptt.  
If any.

**Total**

1	2	3	4	5	6	7	8	9
Receipts from All India Bodies								
Share from K.L. Grant								
Share received from L.R./Cess								
Income from internal sources								
Donation and contributions received								
Proceeds from taxes fees etc.								
Deposits								
Loans amounts								
Stores suspense								
<b>Grand Total</b>								

Statement – 'C'  
Vide para 17 of part II of audit report  
Financial position of Govt. account of \_\_\_\_  
Panchayat Samiti for the year 20\_\_\_\_\_

Head of Account	Opening Balance	Receipts during the year	Total	Expenditure during the year	Closing balance
1	2	3	4	5	6

**GOVERNMENT OF ORISSA  
PANCHAYATI RAJ DEPARTMENT**

\* \* \*

No. 2862/P.R./ Dated : 18/3/2000  
PS-8/2000(Pt)

**From**

**Shri J.P. Dash, I.A.S.,  
Director, Panchayati Raj &  
Addl. Secretary to Government**

**To**

**All Collectors/  
All Project Directors, D.R.D.A.s**

**Sub: Introduction of Pre-audit system in Panchayat Samities, duties and responsibilities of auditors appointed for the purpose.**

**Sir,**

In enclosing herewith a copy of letter No. 4361/F., dt. 19.09.99 of the Examiner-cum-Addl. Secretary, Finance Department. I am directed to say that a number of inconveniences and deficiencies are noticed in course of inspection of Panchayat Samiti as reported by the District Audit Officers in some blocks. It is pointed out that auditors deployed for pre-audit are not provided with required sitting accommodation, supporting staff and other working facilities. Besides District Audit Officers and Audit Superintendents are not cooperated in the matter of production of required records and vouchers by the supervisory officials of different blocks when the BDOs are on tour.

Therefore, for smooth and effective financial management of Panchayat Samities, you are requested to instruct the BDOs of your district to extend all out help and cooperation to the pre-audit personnel.

The following set of instructions may be issued to the blocks which will go a long way to ensure proper financial discipline in Panchayats.

No transaction should be made in cash books without concurrence of the auditors deployed for pre-audit.

Certificate regarding physical verification of cash and no diversion of funds should be obtained from the auditor in the cash book.

Transactions of each day should be written in the cash book and account should be closed daily.

The Block Development Officers should instruct their staff to produce the required records, vouchers etc. before the District Audit Officer or Audit Superintendents to facilitate the supervision of pre-audit work, when they are absent on tour or otherwise.

No cash advance should be allowed without prior concurrence of the Auditor. One Jr. Clerk or V.L.W. may be attached to each auditor deployed for pre-audit work. No withdrawal from Bank or Treasury (either through cheque or bills) should be made without prior/ concurrence and check by the Auditor. Auditor should certify that no cash is available and the amount is required for immediate disbursement.

Xerox copies of guide lines of all schemes and sanction orders should be provided to the auditors and the Dist. Audit Officers.

The system of pre-audit may continue by auditors of LFA organization in those Panchayat Samities where it has been introduced for test's sake.

Wherever serious financial irregularities like misappropriation of cash, uneconomical purchases, pilferage of stocks, unauthorized expenditure etc. are pointed out in course of test audit, the matter may be specially brought to the notice of the authorities competent for taking necessary action, as provided under rule and procedures of Government. In such cases also special audit by auditors of this Department may be suggested.

Yours faithfully  
Sd/-  
Director, PR & Addl. Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\* \* \*

No. 5170 /F., Dt. 28.05.2000  
XIV-Aud-57/99

**From**

**Sri N.C. Mohapatra  
Examiner-cum-Addl. Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub:- Introduction of Pre-audit system in Panchayat Samities, duties and responsibilities of auditors appointed for the purpose.**

**Sir,**

I am directed to invite your attention to the Panchayati Raj Department Letter No. 5969/PR dt. 25.06.98 on the aforesaid subject and to say that as per para – 3.5 of the said letter the District Audit Officers will supervise the work of Auditors posted to Panchayat Samities for pre-audit work atleast once in a quarter and suggest improvement in their performance. But it is observed that due to more no. of Panchayat Samities coming under the pre-audit system and work load of the District Audit Officers both in the Office and in the field, the District Audit Officers are not able to make effective supervision of the work of the Auditors posted for pre-audit in Panchayat Samities.

Therefore, it has been decided that the Audit Supdts. may also supervise the work of Auditor's posted for pre-audit in Panchayat Samities henceforth. The B.D.Os. concerned may also be advised to extend their co-operation to the Audit Supdts. for effective supervision.

This has been concurred in by the Panchayati Raj Department in their letter No. 2862/PR dt. 18.03.2000.

Receipt of this letter may please be acknowledged.

Yours faithfully

Sd/-

Examiner-cum-Addl. Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6879 /F., Dt. 30.10.2000  
XIV-Aud-37/99

**From**

**Sri N.C. Mohapatra  
Examiner-cum-Addl. Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub:- Problems faced by Local Fund Auditors entrusted with pre-audit work  
in Panchayat Samities.**

**Sir,**

I am directed to say that Instances have come to the notice of the undersigned that Local Fund Auditors entrusted with pre-audit work in different Panchayat Samities of the State are not getting adequate co-operation from their staff. As a result, the Auditors are not able to discharge when they point out difficulties/ irregularities in maintenance of accounts.

You are therefore requested to take up the matter with the B.D.O./ Sub-Collector if any such incident comes to your notice. Immediate intervention at your level will face the problem and clear misunderstanding, if any. A report in such cases may be sent to the Collector, Panchayati Raj Department and the undersigned immediately.

In Panchayati Raj Department Circular No. 5969/PR dt.25.06.1998 communicated in Finance Department memo No. 4643/F., dt. 08.07.1998 you are instructed to take up quarterly Inspection / review of the pre-audit work of the Auditors deployed in Panchayat Samities and to bring to the notice of B.D.Os/ Collectors/ Panchayati Raj Department deficiencies noticed, if any, as per para 3.5 and 3.6. Further in Finance Department Circular No. 5170 dt. 28.07.2000 you were also instructed to engage the Audit Superintendents to supervise the work of Auditors deployed for pre-audit work in Panchayat Samities. But it has come to the notice of the undersigned that most of the Panchayat Samities under the pre-audit

system are not being inspected regularly and inspection notes are not being furnished to this Department. Further, deficiencies or lapses noticed in course of pre-audit and intimated to you by the Auditors are not being attended to immediately. Had this been done, many of the problems faced by the Auditors in course of pre-audit could have been solved.

You are requested to scrupulously follow the instruction and bring instances of non-cooperation with the Auditor to the notice of the undersigned as well as the Panchayat Raj Department, Collector and B.D.O. concerned.

Yours faithfully  
Sd/-  
Examiner-cum-Addl. Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6046 /F, Bhubaneswar, dated 15.11.2001  
XIV-Aud-74/2001

**From**

**Shri S.S. Pattnaik  
Additional Secretary to Govt.**

**To**

**The Commissioner-cum-Secretary to Govt.,  
Panchayati Raj Department, Bhubaneswar**

**Sub:- Introduction of Pre-Audit System in Panchayat Samities.**

**Sir,**

I am directed to say that a meeting of the District Audit Officers Local Fund Audit was held on 6.10.2001 where in functioning of pre-audit system in Panchayat samities was discussed and certain difficulty in the pre-audit scheme were expressed for discussion. A copy of the exact of item No.4 of the proceedings of the meeting held on 6.10.2001 is enclosed herewith for kind perusal. Some of the important matters discussed in the meeting and included in the proceeding are indicated below.

1. The B.D.Os. concerned may be instructed not to entrust the Auditors with works which do not come under the perview of duties and responsibilities communicated in P.R. Department Letter No. 5969 dated 25.6.98.
2. File regarding the purchase of building materials should be processed through the Auditors sufficiently ahead before the purchase so as to provide adequate time for check.
3. Concerned B.D.Os. may be instructed to produce the updated cash Books and relevant registers to the Auditors as per the guide-lines issued in P.R. Department letter No.5969 dated 25.6.98.
4. The Bills/Cheques should be presented to the treasury by the B.D.Os. after prior concurrence and check by the Auditors in pursuance of P.R. Department letter No.5969 dated 25.6.98 and Finance Department Memo No. 4786, 14.7.2000 (Copies enclosed)



5. Cash analysis of the cash Books maintained in Panchayat Samities should not be entrusted to the concerned Auditors.
6. Necessary instruction may kindly be issued to the concerned B.D.Os. to provide sufficient time to the Auditors for checking the expenditure on each and every item of work on the basis of entries recorded in the measurement book as per guide line issued.
7. Collectors of the Districts may kindly be requested to provide one Junior Clerk/ VLW/ L.V.L.W. to assist the Auditors in Pre-Audit work as per instruction issued to the Collectors in P.R. Department letter No. 8654 (30) dt. 18.05.98.
8. Seating accommodation and other articles required for use in office should be provided to the Auditors posted in the Blocks.

It is therefore requested to kindly issue suitable instructions to the concerned B.D.Os./ Project Directors of D.R.D.As/ Collectors to facilitate the functioning of the auditor under the pre-audit scheme and make them more effective in pre-auditing expenditure.

**Enclosures – As above**

Yours faithfully  
Sd/-  
Examiner-cum-Addl. Secy. to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7270 /F, Dt.21.12.2001  
XIV-Aud-74/2001

**From**

**Shri Arabinda Misra  
D.E.-cum-deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub:- Proceedings of the meeting of the Dist. Audit Officers, LFA held on  
06.10.2001.**

**Ref:- This Department letter No. 5488 dt. 27.10.2001.**

**Sir,**

I am directed to invite your attention to this Department aforesaid letter on the subject cited above regarding progress of audit and to say that as per the decision taken in the said meeting if any untoward incident occur due to the activities of the Auditor deputed to the Blocks for pre-audit work, the Dist. Audit Officer may send a proposal to the Examiner-cum-Additional secretary for this withdrawal from the concerned Block by FAX or through special messenger for further action at the Govt. level.

Yours faithfully

Sd/-

D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 4785 /F, BBSR Dt. 14.07.2000  
XIV-Aud-57/1999

**From**

**Shri N.C. Mohapatra,  
Examiner of Local Accounts-cum-  
Additional Secretary to Government.**

**To**

**All Treasury Officers of District Treasuries/  
Special Treasuries and Sub-Treasuries.**

**Sub:- Introduction of Pre-Audit system in Panchayat Samities.**

**Sir,**

I am directed to say that pre-audit of the accounts of Panchayat Samities 1998-99 as per Panchayati Raj Department letter No. 5969/ PR dt. 25.06.1998 (Copy enclosed). The duties and responsibilities of auditors appointed for the purpose of preaudit have been outlined in the said letter. As provided in Para-4.3. therein, no bill/ Cheque shall be presented in the Treasury/ Bank without prior concurrence and check by the Auditor and the Auditor shall put his seal and signature in support of his check on each bill/ cheque/ voucher. But, it has come to the notice of the Government that the Block Development Officers are not adhering to the directives given in the aforesaid letter of the Panchayati Raj Department. At present 157 Panchayat Samities (as per list enclosed) are covered under the Pre-Audit System.

I am, therefore, to request that bill/ cheques presented by the Blocks where Pre-Audit System has been introduced in Treasuries/ Special Treasuries/ Sub-Treasuries without prior concurrence and check by the Auditor with his seal and signature therein shall not be entertained by the Treasuries/ Special Treasuries/ Sub-Treasuries. However, in case of temporary absence of the Auditor, the concerned B.D.O. shall furnish a certificate to that effect on the body of the bill/ cheque and may present the same in the Treasury/Spl. Treasury/ Sub-Treasury without check by the Auditor.

Enclosure: As above

Yours faithfully  
Sd/-  
Examiner of Local Accounts-  
cum-Addl. Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 1254 /F, Dt.19.02.03  
XIV-Aud-53/2002

**From**

**Shri Arabinda Misra  
D.E.-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub:- Position of tour programmes, tour diaries and tour particulars of DAOs pending for submission with reason for the inordinate delay.**

**Sir/ Madam,**

I am directed to invite a reference to this Department Memo No. 2654 dt. 05.04.97 (copy enclosed) where in it was instructed to strictly ensure monthly submission of review notes, supervision notes, tour diary and tour particulars in the succeeding month. But it is invariably noticed that you are submitting the tour diary, tour particulars and connected review notes and supervision notes in a bunch at the fag end of the year for approval and counter signature causing difficulty at this level for verification of the same and drawal of the amounts at the end of financial year. Besides the purpose of accessing the effectiveness of the tours conducted is defeated.

In this regard I may mention that as per Finance Department Letter No. 9895 (13) dt.30.10.2002 details instruction was given for hiring, maintaining and using vehicles on tour, Judging the effectiveness of your tours and judicious use of the vehicle, hiring of the same will be considered for the next financial year.

You are, therefore, requested to give your tour diary monthly in time with specific mention of the manner in which the hired vehicle/ Govt. vehicle was used. Any delay in submitting the tour dairy or ineffective use of vehicle will be seriously viewed and continuation of vehicle in your Audit District will be withdrawn.

Yours faithfully  
Sd/-

D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\*\*\*

No. 1255 /F, Dt.19.02.03  
X-Aud-02/03

**From**

**Shri Arabinda Misra  
D.E.-cum-Deputy Secretary to Govt.**

**To**

**The D.A.O., L.F.A.,  
District Audit Office, Balasore/ Bolangir/ Cuttack/ Dhenkanal/ Ganjam/  
Keonjhar/ Koraput/ kalahandi/ Mayurbhanj/ Phulbani/ Puri/ Sundergarh  
& Sambalpur.**

**Sub:- Compare of typed copies of the Audit Report with the D.A.R and mentioning full name designation of the Officials who make compare work with date in the last page of the Audit Report.**

**Sir/ Madam,**

I am directed to say that a number of omissions and commissions are noticed in the typed copies and the Audit Reports in course of scrutiny at state Head Quarters which speaks clearly the fact that Officials entrusted with the compare work are doing the same superfluously. Such typed copies of the audit reports supplied to the local authority and other concerned contain gross omissions and commissions which very often cause inconvenience in submission of compliance.

You are, therefore, requested to ensure flawless comparison of the typed copies of the Audit Reports and the full names and designation of the Official/ Officials comparing the report with date may be typed in the last page of the Audit Reports, So that, action can be taken against the Officials responsible for such lapses.

Yours faithfully  
Sd/-

D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 3045/F, Dt. 02.05.2003  
XIX-Aud-14/03

**From**

**Shri M.D. Patra,  
D.E.-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub:- Timely submission of monthly Capsular Returns.**

**Sir/ Madam,**

I am directed to say that inspite of repeated instructions, the Monthly Capsular Returns on the important activities of L.F.A. Organisation are not received at this level from almost all the District Audit Officers in time i.e. on or before the 20<sup>th</sup> of each month. Non-receipt of the returns by the due date, causes delay in compilation of required figures and onward transmission of the same to the appropriate authority by the end of the month.

Therefore, all the District Audit Officers are once again impressed upon to ensure strict punctuality hence forward in submission of the monthly Capsular returns so as to reach this Department on or before the date mentioned above. Any departure from this would be seriously viewed.

Yours faithfully

Sd/-

D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\*\*\*

No. 4515 /F, Dt. 07.07.03  
XIX-Aud-08/03

**From**

**Shri M.D. Patra,  
D.E.-cum-Deputy Secretary to Govt.**

**To**

**The D.A.O., L.F.A., Koraput**

**Sub:- Submission of approved tour programmes of all the Audit Superintendents of the Koraput Dist. for the month of June'03 for consideration of approval of T.P. of the D.A.O., Koraput for the same month.**

**Ref: Your Memo No. 1251 dt. 26.05.2003.**

**Sir,**

In inviting a reference to the aforesaid letter on the subject cited above I am directed to say that, the approved tour programmes of the Audit Superintendent of your district for the month of June'03 may immediately be sent to this Department for consideration of approval.

You are further requested to chalk out your tour programme for every month sitting with your Audit Supedttts. in the third week of the proceeding month in such a manner that optimum result is achieved so far Final Review, Progress Review, Monthly Inspection of Pre-Audit Blocks, present position of recovery/ surcharge verification and compliance Reports verification are concerned. Besides it would help in utilising the vehicle (hired/ Govt.) of the District Audit Office in a better manner. Your tour programme along with the approved tour programmes of the Audit Supdttts. for every month should reach this Department in the 4<sup>th</sup> week of the preceding month.

Yours faithfully  
Sd/-M.D. Patra

D.E.-cum-Deputy Secretary to Govt.

**Memo No. 4516 /F., Dt. 07.07.2003**

Copy to all the D.A.Os (except Koraput) for information and necessary action. They are requested to chalk out their tour programme for every month sitting with their respective Audit Superintendents in the 3<sup>rd</sup> week of the preceding month and submit their tour programmes to this Department along with the approved tour programmes of the respective Audit Superintendent in the 4<sup>th</sup> week of the preceding month so that it would be convenient at Government of approve the tour programmes of the D.A.Os.

Sd/-

D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6330 /F., Bhubaneswar, dated 6<sup>th</sup> September, 2003  
XIV-Aud-91/98

**From**

**Shri S. S. Patnaik.  
Additional Secretary to Government.**

**To**

**All Collectors**

**Sub:- Introduction of pre-audit system in Panchayat Samities and the duties and responsibilities of Auditors appointed for the purpose.**

**Ref:- Panchayati Raj Department letter No.1-PS-48/98-5969/PR dated 25<sup>th</sup> June 1998.**

Sir,

In inviting a reference to the above I am directed to say that the duties and responsibilities of auditors appointed in the Panchayat Samities to be covered under the pre-audit system have been elaborately indicated in P.R. Department letter No.5969 dated 25<sup>th</sup> June, 1998. In the said letter it has been mentioned that at the end of every month the auditor should furnish a certificate as prescribed to the BDO and the said certificate should be furnished jointly to Project Director, DRDA in the first week of every month. Such a certificate included the following items.

- (i) That the physical verification of cash has been conducted and the balance tallied with the book balance
- (ii) No diversion of funds had taken place
- (iii) No advance was paid during the month in violation of the norms prescribed by the P.R. Department
- (iv) Physical verification of stock was made during the month and no discrepancy was noticed. All the stocks were entered into the Stock Register
- (v) Reconciliation of balance figures in PL account and the Bank account was made with Treasury and Bank
- (vi) Cash Analysis was made at the end of the month and reported



But in spite of specific instructions the accounts in the Panchayat Samities covered under pre-audit scheme are not up to date. Serious irregularities were noticed after conducting the test audit in some selected Panchayat Samities.

It is, therefore, felt necessary to monitor issue of said joint certificate by the auditor and the BDO every month on time so that the accounts of the Panchayat Samities can be kept up-to-date. The DAO is directed to give a report to Finance Department on issue of such certificate by the Panchayat Samities.

You are, therefore, requested to kindly issue necessary instructions to BDOs under pre-audit system to ensure issuing such certificates and sending a copy of the same to District Audit Officer concerned every month within a week of succeeding month.

Yours faithfully,  
Sd/-

**Additional Secretary to Government**

**Memo No. 6331/F., dated 6<sup>th</sup> September, 2003**

Copy forwarded to the BDOs concerned/ All DAOs/Director, Panchayati Raj Department for information and necessary action.

The District Audit Officers are directed to send a copy of the certificate received from each Panchayat Samitie under pre-audit scheme by 15<sup>th</sup> of the succeeding month. Such certificates may be verified by the District Audit Officer during their visit to the Panchayat Samities. In case no certificate is issued by any of the Panchayat Samities the same fact may be intimated to the Finance Department.

Sd/-

Additional Secretary to Government

**Memo No. 6332/ F., dated 6<sup>th</sup> September, 2003**

Copy to Audit Officer, State Headquarters, Finance Department Bhubaneswar / All Auditors & Audit Superintendents of State Headquarters, Finance Department Bhubaneswar / Auditor, Programme Section, State Headquarters, Bhubaneswar for information.

Sd/-

Additional Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 11583 / F., Bhubaneswar, dated 20<sup>th</sup> September, 2003  
XIV-Aud-72/2003

**From**

**Shri U. Sarat Chandran,  
Principal Secretary to Government.**

**To**

**All Collectors,  
District Audit Officer**

**Sub:- Strengthening pre-audit system in Panchayat Samities.**

**Sir/Madam,**

With a view to strengthening the Panchayati Raj Institutions and plugging leakages in Government expenditure by pointing out mistakes/irregularities before expenditure is made, the pre-audit system was introduced in the year 1998-99 in 157 Panchayat Samities. A circular was issued by P.R. Department vide their letter No.5969 dt.25<sup>th</sup> June 1998 defining the duties and responsibilities of the auditors under pre-audit system. A monthly certificate was also prescribed to be signed jointly the BDO and auditor on the following.

- (i) On verification of cash balance
- (ii) On diversion fund
- (iii) On advance paid during the month in violation of norms prescribed by the P.R. Department.
- (iv) On verification of physical stock and on reconciliation of stock register
- (v) On balance in P L Account and Bank Account
- (vi) On cash analysis at the close of the month.

But instances have come to the notice that irregularities are still being committed in the P.Ss. where the auditors are posted to check before the drawl. The monthly certificate proposed to be signed jointly by BDO and Auditor is not signed in most of the P.Ss. Non-maintenance of cash book, misappropriation, diversion of funds, non-settlement of outstanding advances and giving advances without setting the earlier advances etc are some of the serious irregularities still persisting as it is reported on test audit conducted in some of the P.Ss.

It is therefore, decided that the concerned auditor shall have to give a report on every month mentioning anomalies/irregularities, if any, noticed in the financial transaction in the concerned Panchayat Samity. They should specifically say that the certificate as prescribed by the PRI is jointly signed by himself and the BDO. A copy of the said report has to be sent to the Collector of the concerned district and P.R. Department with a copy to Finance Department.

This should be effective immediately.

Yours faithfully,  
Sd/-  
Principal Secretary to Government

**Memo No.11584/F., dated 20<sup>th</sup> December, 2003**

Copy forwarded to the Secretary to Government, Panchayati Raj Department for information and necessary action.

Sd/-  
Additional Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 127 /LFA. dt. 05.01.2004  
XIV-Aud-1/2003

To

All District Audit Officers,  
Local Fund Audit.

**Sub:- Incorporation of comments on submission of compliance to Inspection Reports of A.G., Orissa by the Local Authorities in Local Fund Audit Reports.**

**Ref:- (i) This Deptt. L.No.6439 (100)/LFA dt.11.10.1979  
(ii) This Deptt. L.No.5904 /LFA dt.24.08.1984  
(iii) This Deptt. L.No.8450 /LFA dt.27.12.1984  
(iv) This Deptt. L.No.245/LFA dt.09.01.1985**

**Sir,**

I am directed to invite a reference to the afore-mentioned letters prescribing the Model Forms of Audit Reports in respect of Aided Colleges & Schools, Panchayat Samities and Municipalities & N.A. Cs and to say that the auditors of this organisation are required to comment on the previous audit i.e. submission of compliance to Audit Reports for settlement of audit objections and the outstanding audit objections awaiting settlement etc., in the relevant paragraphs of the Audit Reports. But it is observed from the Audit Reports received at this level that the information furnished on paras of previous audit relate to Local Fund Audit Reports only, since there is no specific instruction on this matter issued from this Department in the past.

Now, the Accountant General, Orissa in his recent report on the "Internal Audit System in Govt. of Orissa" has desired that the Local Fund Audit Reports should contain the comments of the Auditor on the outstanding paragraphs of A.G's inspection reports also awaiting settlement, in the relevant paragraphs.

There-fore, all the Auditors under your control should be directed to furnish the required information hence forward on the A.G's Inspection Reports, if any on the concerned institutions, the audit in the paragraph meant for "Previous Audit" in the Audit Report separately.

This is most urgent.

Yours faithfully

Sd/-

Examiner-cum-Addl. Secy. to Govt.,

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 128 / LFA, Dt. 05.01.2004  
XIV-Aud-1/2003

To

All District Audit Officers,  
Local Fund Audit.

**Sub:- Audit Certificate as regards correctness of the Annual Accounts of the institutions audited.**

**Ref:- Rule-20 (h) of the Orissa Local Audit Rules- 1951**

Sir,

I am directed to invite a reference to Rule-20 (h) of the Orissa Local Fund Audit Rules -1951 and to say that though the Auditor is required to certify in his Audit report the correctness of the Annual Accounts of the institutions audited by him in all respect, no certificate to this effect is found to have been furnished by any auditor in the Audit Reports except on the utilisation of Govt. Grants in the relevant paragraph of the Report. This deviation from the OLFA-Rules has also been pointed out by the Accountant General, Orissa in his recent report on "Internal Audit System in Govt. of Orissa".

Therefore all the Auditors under your control may be directed to furnish a certificate as regards correctness of the Annual Accounts of the audit organisation audited by them in the following form as required under Rule -20(h) of OLFA-Rules - 1951 hence forward apart from the certificate regarding utilisation of Govt. Grants.

**Form of Audit Certificate:**

"Certified that the accounts of \_\_\_\_\_ for the financial year \_\_\_\_\_ have been covered under audit and found to be correct, subject to the audit remarks in the fore going paragraphs of this report."

This audit Certificate should be furnished in between the Result of audit and General Remarks paragraphs of the Report.

This is most urgent. Any deviation in the matter will be viewed seriously.

Yours faithfully,  
Sd/-  
Examiner-cum-Addl. Secy. to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7302/F., Bhubaneswar, Dt. 20.08.2005  
XIV Aud.79/2003

**From**

**Sri K.K. Tripathy,  
D.E.-cum-Deputy Secretary to Government.**

**To**

**The Accountant General (A & E)/Accountant General (Audit)  
Orissa, Bhubaneswar.**

**Sub:- Fixation of daily rates of fees for audit of accounts of Non-Government funds etc. by Auditors of the Local Fund Audit Organisation.**

**Sir,**

I am directed to state that Government have been pleased to revise the daily rates of audit fees as detailed below to be charged for audit conducted by the Auditors of Local Fund Audit Organisation on the accounts of all non government funds including cantonment funds but excluding the accounts of Ports Trust Fund for which separate rates are prescribed.

Details of fees to be charged per day per audit party consisting of two Auditors and one peon.

1.	For two Auditor @ Rs. 400/- for each auditor)	Rs. 800.00 per day
2.	For one peon (class-IV servant	<u>Rs. 200.00</u> per day
	Total	<u>Rs.1000.00</u> per day

This order does not apply to the audit of the funds of Non-Government Institutions exempted from payment of audit fees under specific order of Government.

This order will take effect from the date of its issue until further orders.

Yours faithfully

Sd/-

D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7347/F., Bhubaneswar, Dt. 20.05.2005  
XIV-Aud-79/2003

**From**

Sri K.K. Tripathy,  
D.E.-cum-Deputy Secretary to Government.

**To**

The Secretary, Rajya Sainik Board, Orissa,  
At: Nageswar Tangi, Lewis Road, Bhubaneswar-2.

**Sub:- Exemption of Audit Fees for audit of the Accounts of Amalgamated Fund, Orissa including Flag Day Fun Audit Organisation of Finance Department.**

**Ref: (i) Your letter No. 7-RSB/85/ORSB/377 dt. 27.07.2004  
(ii) Your D.O. Letter No. 7-RSB/85/ORSB/33 dt. 06.05.2005.**

**Sir,**

In inviting a reference to the letters on the subject cited above I am directed to say that the Government have been pleased to exempt the audit fees for audit of the accounts of Amalgamation fund, Orissa including Flag Day Fund by the Local Fund Audit Organisation of Finance Department and to waive off the outstanding audit fees levied by this Organisation for previous audit.

This is for information and necessary action.

Yours faithfully  
Sd/-  
D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**No. 4334/LFA, Bhubaneswar, Dt. 02.07.2004  
XIV- Aud-72/2003**

**From**

**Dr. U. Sarat Chandran, I.A.S.,  
Principal Secretary to Government.**

**To**

**All Collectors,  
All District Audit Officers,  
All Panchayat Samities under Pre-Audit Scheme.**

**Sir/ Madam,**

Instances have come to my notice that in spite of issue transfer order, the auditors posted in some of Panchyat Samities under pre-audit scheme or on foreign service are not being relieved by the concerned Head of Office under one plea or other. This frustrates the very purpose of such transfer orders, which are issued keeping in view of the administrative need to improve the effectiveness of the audit organisation.

It is therefore, felt necessary to issue the following instructions to the officers/ auditors concerned to make the transfer orders within a week of its issue.

- (i) On receipt of the transfer order, the auditors of the pre-audit panchyat samities or any other Foreign Bodies have to submit a request letter to the concerned head of Office for immediate relief.
- (ii) The concerned Head of the Office/BDO concerned of the panchyat samiti should relieve the auditor within a week and in case there is any liability against the auditor concerned he should mention the same in the LPC or intimate separately to the authorities concerned.
- (iii) In case the BDO of a Panchayat Samiti does not relieve the auditor within a week, the auditor concerned should bring this matter to the notice of the DAO concerned. The Auditors deputed to other foreign services may report to the Finance Department (LFA Branch).
- (iv) In case of a Panchyat Samiti the DAO should instruct the auditors within five days either to get relieve and report to him or stay in the same organisation after consulting Finance Department. In all other cases Finance Department (LFA Branch) should issue such instruction to the Auditor concerned.

This should come with immediate effect.

Yours faithfully  
Sd/-  
Principal Secretary to Govt.



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 4570/F., Bhubaneswar, Dt. 13.07.2004  
III Aud.125/97

**From**

**Sri S.S. Pattnaik,  
Examiner of Local Accounts-  
Cum-Addl. Secretary to Government (FD).**

**To**

**The District Audit Officer,  
L.F.A., Balasore/Bolangir/Cuttack/Dhenkanal/Keonjhar/Koraput/  
Kalahandi/Puri/Phulbani/Sundargarh/Sambalpur/Ganjam/Mayurbhanj.**

**Sub: Audit of Accounts of statutory local bodies fixation of responsibility.**

**Ref: G.O. No. 1039(6)-II-Aud-100/68-L.F.A. (P.51 to 50/C of "A" hand Book of important circular"-VOLUME-I)**

**Sir,**

On observation of spot verification reports, it is very often noticed that responsibility are being shifted from one delinquent to other, against whom surcharge action U/s 9(2)(b) of the O.L.F.A Act 1948 has already been taken. Hence, while reviewing the Audit Report the case may be examined carefully and responsibility may be fixed up accordingly. Prior to it, the field audit staff may be warned to minutely examine the case while fixing responsibility so that re-fixation of responsibility after issue of show cause notice would be avoided. The reviewing officers should be warned to guard against such lapses in the audit reports in future.

Yours faithfully

Sd/-  
Examiner of Local Accounts-  
cum-Addl. Secretary

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 5621/F., Bhubaneswar, Dt. 13.07.2004  
XIV-Aud.25/2007

To

**The Principal Secretaries,  
Commissioner-cum-Secretaries,  
Secretaries/ Special Secretaries to Govt.  
All Departments.**

**Sub: Compliance to persistent Audit objections relating to utilization of Grant-in-Aid by different Autonomous Bodies.**

**Ref: Finance Department letter No. 4809(11)/F dt. 27.06.2007.**

**Sir,**

I am directed to invite a reference to the Persistent irregularities pointed out in C & A.G Reports (Civil) for the years 1997-98, 1998-99, 1999-2000 & 2000-01 in respect of unutilized balance of Grant-in-aid to Autonomous Bodies, in violation of the procedure laid down in Orissa General Financial Rules, Volume-1. Compliance to these Audit observations were called for from the Administrative Departments in letter No. 4089 (11)/F dt. 27.06.2007.

2. Audit findings pertaining to the accounts of autonomous bodies like Panchayat Samities, DRDAs, Urban local Bodies, ITDAs, OPEPA, etc under the Administrative Departments like Panchyati Raj, School & Mass Education, ST & SC Department, Fisheries & ARD, Housing & Urban Development, Health & F.W., Agriculture, Industry, Forest & Environment, Water Resources and Science & Technology under Section 14 of Comptroller & Auditor General (Duties, Powers and Conditions of Service) Act, 1971 have brought to light huge unspent balances of grant received by these Autonomous Bodies. (The audit objections have been incorporated in para no. 6.1. (b) for the year 1997-98, para no. 5.1.2 for the year 1998-99, para no. 6.1.2 for the year 1999-2000 and para no. 5.1.2 for the year 2000-01 in reports of C & AG (Civil), India) in accordance with the extent Financial Rules of Government the grant should be utilized within the financial year during which the grant was sanctioned or within one year from the date of sanction. The unspent balances if any are to be refunded to Government Treasury immediately

adjusted against the next year's grant thereafter unless permitted by Government for utilization in subsequent year. While sanctioning recurring grants it should be clearly stated in the sanction order that unspent balance of the previous year's grant has either been surrendered or taken in to account in sanctioning the subsequent grant. These provisions were not followed by the grantee autonomous bodies and the grant sanctioning authorities scrupulously. The unspent balances are being carried over to subsequent year in a routine manner in violation of the provision of Orissa General Financial Rules. The unspent balances for the years covered in the audit report are detailed below which speak of the magnitude of the irregularities pointed out by audit.

Year of Report	Para No.	Amount of unspent balances carried over to subsequent year (Rs. in Crore)	No. of Autonomous Bodies
1997-1998	6.1 (b) (i)	298.34	110
1998-1999	5.1.2 (i)	178.17	151
1999-2000	6.1.2 (i)	119.17	102
2000-2001	5.1.2 (i)	171.11	113

3. In course of audit it was further noticed that the autonomous bodies are not maintaining the prescribed register of grant-in-aid to record expenditure incurred sanction-wise and scheme wise for each year against the funds received. As a result, the periods to which the unspent balances relate and reasons for non-utilisation of grant-in-aid could not be explained by the autonomous bodies. This may lead to diversion of funds for other purpose.

4. Further it is observed by Audit in spite of procedure laid down in Orissa Zilla Parisada and Panchayat Samiti Accounting Procedure Rules, 1961, generally payment of advance in huge amounts are made which are to be promptly adjusted by subsequent vouchers. In case vouchers for adjustment has not been furnished steps should be taken to recover the amount in order to avoid loss to the state exchequer with lapse of time. No compliance on these two types of common irregularities detected in these reports of C & AG (Civil) has been received from any of the autonomous Bodies.

5. The provision relating to sanction and payment of grant-in-aid as laid down in the OGFR is extracted and enclosed as the annexure.

6. It is therefore impressed on all grant sanctioning Authorities that they should follow the provision of OGFR and Orissa Treasury Code and the DDOs and the Controlling Officers are also required to see that the grant should be utilized within the financial year in which the grant was sanctioned or within one year from the date of sanction. The unspent balances of the grant-in-aid should be refunded to Government Treasury within the financial year or special permission may be obtained from the Government for utilization of unspent balance in subsequent year. The unspent balances should not be carried over to subsequent years in routine manner. The prescribed register of grant-in-aid should be maintained properly to record the expenditure incurred sanction-wise and scheme-wise for each year against the funds received. As regards outstanding advances of different Zilla Parisada and Panchayat Samities, the provisions of Orissa Zilla Parisada and Accounting procedure Rules, 1961 should be strictly followed. Steps should be taken to adjust or recover the outstanding advances from the persons responsible to avoid possible loss or misappropriation with lapse of time.

7. These instruction should be circulated among all Heads of Departments grant sanctioning Authorities and the D.D.Os Administrative Departments through the F.As & A.F.As should keep watch over sanction and utilization of grant-in-aid provided in the Demand of the Department by putting in place a suitable monitoring mechanism in order to enforce accountability of the grantee institutions for grant sanctioned to them.

Yours faithfully

Sd/-

Examiner -cum-Special Secretary to Govt.

### **SECTION III-GRANTS-IN-AID, CONTRIBUTIONS, ETC., GRANTS TO PUBLIC BODIES, INSTITUTIONS, ETC.**

170. The sanction necessary for payment of grants-in-aid or contributions to educational and other institutions, local bodies and Co-operative Societies and of educational scholarships is regulated by departmental rules or orders. A few rules on the subject are contained in Appendix 10. The procedure regarding disbursement of grants-in-aid contributions, scholarships, etc., at the treasury is contained in Subsidiary Rules 350-354 of the Orissa Treasury Code, Volume-1 and orders of Government issued from time to time. Certain essential instructions supplementing the rules in the Orissa Treasury code are given in Appendix – 10. The following instructions are issued for the general guidance of subordinate authorities in the matter of according sanctions for grant-in-aid.

171. (1) (a) Before any grants-in-aid is sanctioned by any Department of Government in favour of any private individual or local body or institution for specific purposes, the Administrative Departments should, well in advance, take steps to provide funds, such provision for all non-recurring grants of Rs.5000 or above in each individual case and for all recurring grants irrespective of the amount, being made with the approval of the Legislature.

(b) Grants should be made available as far as possible on the basis of specific schemes drawn up in sufficient detail and duly approved by government. Periodical reports indicating the expenditure on each of the objects as detailed in the scheme should be called for and scrutinized in order to check whether there is variation or unauthorized diversion of funds.

(c) Unless any case Government direct otherwise, everyday order sanctioning a grant should specify clearly the object for which it is given and the conditions, in any, attached to the grant. In the case of non-recurring grants for specified objects the order should also specify the time-limit within which the grant of each instalment of it is to be spent.

(d) Before sanctioning grants-in-aid for any specific purpose, an undertaking should be obtained from the grantee to the effect that no such grant has been received from any other source for the same purpose.

(e) Every sanction order should indicate clearly (i) Whether the grant has been sanctioned on a recurring or non-recurring basis and (ii) the designation of the countersigning authority.

(2) Unless it is otherwise ordered by Government every grant made for a specific subject to the implied conditions : -

- (i) that the grant will be spent upon the object within a reasonable time, if no time-limit has been fixed by the sanctioning authority; and
- (ii) that the portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government.

(3) (a) The expression 'reasonable time' occurring in sub-rule(2) above should ordinarily be interpreted to mean one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. However, except in respect of sanctions, which require the entire grant to be utilized during a financial year, only so much of the grant should be paid during the financial year as is likely to be expended during that year by the amount remaining unspent at the end of the year need not be refunded at the close of the financial year. Immediately on the expire of the period of one year from the date of sanction, any unspent balance out of the grant should be duly surrendered to Government. In respect of sanctions which require the grant to be utilized during a financial year, the unspent balance thereof should be surrendered to Government at the end of the financial year, or may be adjusted by the sanctioning authority against the next year's grant. If any, in cases where grants are in the nature of reimbursement of expenditure already incurred, the expenditure incurred within a period of one year prior to the date of issue of the sanction should only be taken into account in sanctioning the grant. When recurring grants-in-aid are sanctioned to the same institution for the same purpose, it should be clearly stated in each sanction order that the unspent balance of the previous year's grant has either been surrendered to Government or that it has been taken into account in

sanctioning the subsequent grant. The procedure to be followed in sanctioning grants-in-aid to small institution which are entirely or mainly financed by Government and to local bodies is contained in Appendix-10.

(b) The authority signing or countersigning a bill for grants-in-aid under subsidiary rule 351 of the Orissa Treasury Code should see that the money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.

4. Before a grant is paid to any public body or institution, the sanctioning authority should, as far as possible, insist on obtaining an audited statement of the account of the body or institution concerned in order to see that the grants-in-aid is justified by the financial position of the grantee and to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for this purpose, however, that the accounts should be audited in every case by any of the audit agencies of the State Government or the Accountant-General, Orissa, and it will be sufficient therefore, if the accounts are certified as correct by a Registered Accountant or other recognized body of auditors. In the case of small institutions, which cannot afford to obtain the services of a Registered Accountant or other registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institution from submission of accounts audited in this manner.

The authority sanctioning a grant while communicating the sanction to the Accountant General should state whether the audited statement of accounts has been received when required or whether the grantee has been exempted from submitting the statement.

**Note : 1** - This order applies both to the non-official and to semi-official institutions such as public clubs, etc.

**Note : 2** - A target date should be prescribed for submission of audited statements of accounts by the grantee institutions to the sanctioning authorities concerned and for submission of utilization certificate to the Accountant General.

(5) The following conditions should be observed in the matter of sanction of grants-in-aid which result in the creation or acquisition of permanent or semi-permanent assets :-

(i) The grantee institutions should maintain a register in form No. OGFR 30-A of the permanent and semi-permanent assets acquired wholly or substantially out of Government grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the sanctioning authority annually.

(F.D.O.M. No. Codes.55/80-55088-F., dated the 30<sup>th</sup> October 1980)

(ii) The sanctioning authorities should also maintain block accounts of permanent and semi-permanent assets acquired wholly or substantially out of Government grants in Form No. OGFR-31. This record is of a permanent nature and should be posted from the annual return furnished by the grantee institutions.

(iii) the Register of Assets and the Register of Block Accounts maintained by the grantee institutions and the sanctioning authorities respectively should be open to scrutiny by audit.

(iv) An undertaking should be obtained by the sanctioning authorities from the grantee institutions to the effect that they (the institutions) agree to be governed by the conditions of the grants which result in the creation or acquisition of permanent or semi-permanent assets.

(v) In respect of grants to non-Government or quasi-Government bodies or institutions the assets should not, without prior sanction of Government be disposed of encumbered or utilized for purpose other than those for which grants are sanctioned. This condition may be laid down in the orders sanctioning grants-in-aid.

Note- Assets for the above purpose should mean (a) immovable property and (b) movable property of a capital nature where the value exceeds Rs. 1000.

(6) With regard to the accounts of all institutions the audit of which is conducted by the Examiner of Local Accounts, Orissa, either under the provisions of Local Fund Audit Act, 1948 or under any other law in force or under specific orders of Government, the Examiner, Local Accounts concerned will be the only competent agency responsible to issue audit certificate to the respective Accountant General irrespective of the extent of amounts of grants received by those institutions.



Where the accounts are not audited by the Examiner, Local Accounts but by another head of the Audit Organisation under the State Government, the later will be responsible to furnish the certificate.

Before sanctioning grants-in-aid to private institutions of sum of Rs.10000/- or more, the sanctioning authority should ensure that proper arrangement is made for the audit of the accounts of the grantee by the Examiner, Local Accounts or the Internal Audit Organisation-in-charge, if any as the case may be.

172. (a) The accounts of institutions who received grants-in-aid in excess of Rs. 50,000 recurring or Rs. 1,00,000 non-recurring during a year will be open for a test check by the Accountant General, Orissa at his discretion. All sanctions to grant-in-aid should, therefore, be issued by the competent authorities with the specific conditions laid down therein that the accounts of the grantee receiving the grant together with all relevant papers should be open for a test check by the Accountant General at his discretion if the total amount received by way of grants-in-aid during a year exceeds the limits as above.

This however, shall not be construed to mean that the accounts of such institutions would not be checked by any internal audit agency of the State Government, or a Registered Accountant of other registered body of auditors as may be required under the rules and orders issued by the Government.

(F.D.O.M. No. Codes-148/65-20551/F., (1<sup>st</sup>) dated the 24<sup>th</sup> may 1965)

(b) with a view to enable the Accountant-General to decide whether to take up an audit in a particular case or not copies of all audit reports on the accounts of the institutions receiving grants (both conditional and unconditional) or extracts thereof relating to grants-in-aid should be furnished to the Accountant-General by the authorities concerned.

Even in respect of unconditional grants-in-aid Government reserve the right to have the accounts of the recipient body audited by the Accountant-General on their own initiative, if and when occasion demands, to satisfy themselves generally regarding the manner in which the affairs of the recipient body are being managed.

Any audit in pursuance of these provisions will be undertaken by the Accountant-General in consultation with the Administrative Department concerned who will make necessary arrangements with the institution for the conduct such audit.

(c) The monetary limits prescribed above shall not, however, be treated as in any way fettering the discretion of the Accountant-General in approaching the State Government, if in any very special case he considers that an audit of the recipients, books, even when the amount is less, is called for.

(d) Grants-in-aid sanctioned in favour of Panchayat Samitis and Zilla Parishadas irrespective of the amount of grant will be subject to test check by the Accountant-General.

(F.D.O.M. No. Codes-20/72-6475-F., dated the 22<sup>nd</sup> February 1972)

173. In cases in which conditions are attached to the utilization of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the Departmental officer on whose signature or counter-signature the grants-in-aid bill was drawn should be primarily responsible for certifying to the Accountant-General, where necessary, the fulfillment of the conditions attaching to the grant, unless there is any special rule or order to the contrary. The certificate should be furnished in duplicate in Form O.G.F.R.7A so as to reach the Administrative Department by the 1<sup>st</sup> June of the succeeding year of expenditure. One copy of the certificate shall be retained in the Administrative Department and another copy shall be sent to Accountant - General, Orissa, by the 30<sup>th</sup> June of that year. Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such reports, statements etc in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure from the grant are inspected or audited locally, the Inspection or Audit Report, as the case may be will either include a certificate that the conditions attaching to the grant have been or are being fulfilled or will give details of the reaches of those conditions. Extracts of such Inspection or Audit Reports should invariable be sent to the respective Heads of Departments and

the Administrative Departments of Government and to the Accountant-General, Orissa by the Head of the Audit Organization concerned.

(F.D.O.M. No.Codes-23/63-19937-F., dated the 31<sup>st</sup> May 1963)

### **EXPENDITURE FROM DISCRETIONARY GRANTS**

174. When under orders of competent authority, an allotment for discretionary grants is placed at the disposal of a particular officer, the expenditure from such grants will be regulated by general or special orders of the State Government, specifying the objects for which the grants can be made and any other condition what should apply to them. Such grants must be non-recurring i.e.; not involving any future commitments.

Note- The General orders in respect of expenditure from discretionary grants are given in Appendix-12.

### **OTHER GRANTS**

175. Grants, subventions, etc. other than those dealt with in the foregoing rules, can be made only under special orders of Governments :-

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 11060 (3) /F., Dt. 17.11.2006  
XIV-AUD-42/2006

To

**The Commissioner-cum-Secy. to Govt., P.R. Deptt.,  
Commissioner-cum-Secy. to Govt. H&U.D. Deptt.  
Commissioner-cum-Secy. to Govt., Higher Education Deptt.**

**Sub: Submission of Compliance to Audit Reports on Local Bodies.**

**Sir,**

Under the statutory provisions of the Local Bodies like Panchayat Samities, Urban Local Bodies, Universities and Aided Colleges, the Local Fund Audit Organisation conducts audit on the accounts of these bodies annually and issues Audit Reports there on to all concerned. The Local Authorities concerned at the time of issue of the Audit Reports are requested to submit compliance to these reports within three months from the date of receipt of the same for settlement of audit objections and suggestions incorporated there-in. Even though as a statutory obligation the Local Authorities concerned are to comply with the audit objections, It is generally observed that little interest is taken to prepare and submit compliance. As such the very purpose of audit is defeated.

Further the copies of Audit Reports are also sent to Departmental Authorities of the Local Bodies concerned as well as the Collectors of the districts for immediate departmental action on the audit findings. But it is felt that no departmental action is taken immediately on the Audit Reports, where it is required. Now also the Local Authorities concerned are urged by the Departments to comply with the Audit objections / suggestions on priority basis.

Therefore, it is requested that the Authorities of the Local Bodies concerned may please be instructed to comply with the audit objections / suggestions immediately after receipt of the Audit Reports and immediate departmental action on the audit findings, where required, may be taken with a view to maintaining regularity in the transactions of these Local Bodies.

Any early action in this matter is required.

Yours faithfully,  
Sd/-N.Roy  
Examiner-cum-Special Secy. to Govt.

**Memo No.11061 (30)/F., Dtd. 17.11.2006**

Copy to all Collectors of the Districts for information and necessary action. They are requested to take immediate action on the audit findings after receipt of the reports and urge the Local Authorities concerned to comply with the audit objections / suggestions incorporated in the Audit Reports.

Sd/-N. Roy  
Examiner-cum-Special Secy. to Govt.,

**Memo No.11062 (13)/F., Dtd. 17.11.2006**

Copy to all District Audit Officers Local Fund Audit for information and necessary action .

Sd/-N.Roy  
Examiner-cum-Special Secy. to Govt.,

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7748 / F., Dt. 25.09.2006  
XIV-AUD 1/2006

To

All District Audit Officers,  
Local Fund Audit.

**Sub: Submission of monthly tour programmes of the D.A.Os. and approval  
tour programmes of the Audit Superintendents.**

**Sir/Madam,**

In this Deptt. L. No. 4515/F., dt.07.07.2003 the District Audit Officers have been instructed to chalk out their monthly tour programme in consultation with the Audit Superintendents under their control and submit the same along with the approved tour programmes of the Audit Superintendents in the 4<sup>th</sup> week of the preceding month positively for further action in the matter at this end.

But it has come to my notice that the above instructions have been observed in breach rather than observance. For the irregularity this Deptt. is in dark about the movements of the D.A.Os and Audit Supdts of the districts.

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Therefore, all the D.A.Os are once again reminded to ensure timely submission of the monthly tour programme to this Deptt. Failing which their tour particulars will not be countersigned for drawal.

Yours faithfully,  
Sd/-N.Roy  
Examiner-cum-Additional Secy. to Govt.,

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 3959 /F, BBSR, Dt.31.05.07  
XIV-AUD-01/03

**From**

**Sri Priyabrata Mishra,  
Examiner of Local Accounts-cum-Spl. Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub: Timely submission of monthly tour programmes, tour dairies & tour particulars of the District Audit Officers alongwith approved tour programmes of the Audit Superintendents.**

**Sir,**

With reference to the captioned subject, it is needless to mention here that Govt. had issued circulars/instructions form time to time regarding timely submission of monthly tour programmes of the D.A.Os etc. But it is a matter of great regret that these instructions instead of being strictly adhered to are observed in breach. Hence, after careful consideration of all the aspects the Govt. have been pleased to decide as follows :

- (i) The District Audit officers are directed to submit their tour programmes for the month to the Deputy Examiner in his name for necessary approval on or before 25<sup>th</sup> of the preceding month positively.
- (ii) As reiterated in this Deptt. Letter No.7748/F dated 25.9.2006, the D.A.Os are once again instructed to chalk out their monthly tour programmes in consultations with the audit Superintendents under their control in such a systematic and scientific manner that optimum utility of the supervisory personnel can be well derived.
- (iii) The approved monthly tour programmes of the Audit Superintendents under your control should also be submitted to the Deputy Examiner by the aforesaid dateline positively.
- (iv) No tours should be undertaken without prior approval of the competent authority except for surprise inspections and emergent occasions where the deviation intimation with reasons should be sent to the Deputy Examiner on the same day or the next day.
- (v) The above mentioned instructions should be followed scrupulously. Any deviation in this regard will be viewed seriously and the tour particulars of the defaulters will not be countersigned for drawal as well.

The receipt of the letter may please be acknowledged.

Yours faithfully  
Sd/- P. Mishra  
Examiner of Local Accounts-cum-  
Special Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 10998 (13)/F Dt.15.11.2006  
XIV Aud-1/2003

**To**

**All District Audit Officers,  
Local Fund Audit,**

**Sub: Hiring of private vehicle to conduct tours.**

**Ref: This Deptt. L.No.9895(13)/F dt.30.10.2002**

**Sir/Madam,**

With a view to implementing the audit programme at District level more effectively and facilitating supervision of audit in the field, the District Audit Officers who have not been provided with Govt. Vehicles have been allowed to hire private vehicles to conduct tours with certain terms and conditions. While hiring the vehicles for tours, the District Audit Officers have been instructed to see that the selected vehicle is running with the valid licence and fitness certificate for the purpose.

It is not known as to whether all these aspects are properly looked into by the D.A.Os while hiring the vehicles for tour. But it is generally seen the D.A.Os do not mention the Registration No. of the vehicle used by them for tours in their monthly tourparticulars submitted to the Deptt. for countersignature. Further the information as required vide this Deptt. Letter under reference is also not furnished with the monthly performance reports submitted to the Examiner of Local Accounts demi-officially.

Due to the above lapses in the Reports and return of the D.A.Os this Deptt. is in dark about the hiring of vehicles for conducting tours. Therefore all the D.A.Os who have not been provided with Govt. Vehicle are here by required to furnish the following information in their monthly tourparticulars hence forward failing which their tour particulars will not be taken into consideration for countersignature at this level.



- (i) A certificate to the effect that the hired vehicle is plied under a taxi permit.
- (ii) Extract of log book of the hired vehicle indicating the name of the travel agency, name of the driver, registration No. of the vehicle, hiring period and hiring rate etc.
- (iii) A certificate to the effect that the T.A claims of the Audit Supdts. / Auditors, who have availed the hired vehicle with the D.A.O any day have been finalised accordingly for payment.

This order will take immediate effect.

Yours faithfully  
Sd/-  
D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6197(13)/F., Dt. 18.08.2007  
XIA-AUD-14/07

**From**

**Sri G.C Panda,  
D.E-cum-Deputy Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub : Days allowed for review of D.A.Rs (Test Audit) on the accounts of pre-audit Blocks.**

**Ref :- This Deptt. Order No.11000/F., Dt.13.12.2002**

Sir,

I am directed to say that as per the decision of the Examiner of Local Accounts, test audit on the accounts of the Panchayat Samitis, those are under pre-audit system, is being conducted according to the guide-lines issued for the purpose vide this Deptt. Order No.11000/F dt.13.12.2002. For conducting test audit, 12 days in terms of party has been allowed for one year pre-audited accounts excluding transit, but no time has been prescribed for review of D.A.R. thereon in the aforesaid guidelines. As a result of this no uniformity is being maintained at the District Audit Office level in consumption of days for review of D.A.Rs for one year accounts. The days vary from 1 to 3 days as seen from the Annual Audit Programme for the year 2007-08 submitted by different D.A.Os.

In order to bring uniformity in providing days for review, it is now decided that one day per 1 year pre-audit accounts is allowed for the purpose.

This order will take immediate effect.

Yours faithfully,  
Sd/- G.C. Panda  
D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7308 /F., Dt. - 10.09.2008  
XIV-AUD-48/2008

**From**

**Sri B.R. Mishra  
Examiner-cum-Additional Secretary to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub:- Availing of C.L. , Govt. holidays and permission to leave the Head Quarters by the Auditors deployed for Pre-Audit work.**

**Sir/Madam,**

In inviting a reference to the Pre-Audit guidelines issued by the P.R. Department, Vide its Letter No. 5969/PR dated 25.06.1998, I am to say that Casual Leave, permission to avail Government holidays and to leave the Head Quarters during the period of such leave, are to be granted by the B.D.Os to the Auditors deployed for the Pre-Audit work and other kinds of leave to be granted by their controlling authorities in this Department as per para-3.3 of the guidelines. As such the District Audit Officers, who are the drawing and disbursing officers of their monthly salary and the supervising authority of their work in the Blocks, are quite ignorant of the Auditor's absence in the Block Head Quarters on Casual Leave etc. Although the monthly salary of the Auditors is to be drawn after receipt of the absentee statements from the B.D.Os on or before the 25<sup>th</sup> of each month, as per para – 3-2 of the guidelines, the absence of the Auditors from the Block Headquarters on Casual Leave etc. is not reported in the above statement. The above lapses create some administrative problems as experienced.

Therefore, it is desired that all the Auditors of this Organisation deployed for pre-audit are required to submit a copy of their C.L. application / permission to avail Government Holidays/ Permission to leave the Hqrs. Etc. to the District Audit Officers concerned through the B.D.Os. All the Auditors deployed for Pre-Audit work under their control need be directed accordingly under intimation to the B.D.Os.

Yours faithfully

Sd/-

Examiner-cum-Additional Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 7309 /F., Bhubaneswar, Dated the 10<sup>th</sup> September, 2008  
XIV- Aud-48/2008

**CIRCULAR**

It is needless to mention that Government had issued circulars / instructions from time to time regarding regular as well as timely submission of monthly prescribed returns in respect of the audit matters & tours conducted by the supervisory personnel. But it is regretted to observe that these instructions are not being strictly adhered to by some of the District Audit Officers. It is therefore once again impressed upon all concerned to ensure strict punctuality in submission of the monthly prescribed returns so as to reach this Department on or before the dates noted here under against each return.

<b>Particulars of returns</b>	<b>Due Date</b>
<ul style="list-style-type: none"><li>➤ Monthly return of Audit (Deviation Statement)</li><li>➤ Monthly Tour Programme of D.A.O.</li><li>➤ Approved monthly tour programme of all the Audit Supdts of the District</li></ul>	25 <sup>th</sup> of each proceeding month.
<ul style="list-style-type: none"><li>➤ Information in D.O. letters.</li><li>➤ Revised tour programme of D.A.O., if any with reasons of revision.</li><li>➤ Approved Revised tour programmes of Audit Supdts. If any with reasons of revision.</li><li>➤ Tour diary/ Tour particulars in duplicate/ All connected review notes of the D.A.O. along with copy of the log books &amp; information on hired vehicle, if used.</li><li>➤ Performance reports of the Audit Supdts. of the district.</li></ul>	7 <sup>th</sup> of each succeeding month.
<ul style="list-style-type: none"><li>➤ Monthly progress report.</li><li>➤ Monthly Return in connection with detection of Misappropriation of cash, Loss of stock &amp; stores etc.</li></ul>	10 <sup>th</sup> of each succeeding month
<ul style="list-style-type: none"><li>➤ Information in Capsular Form (for the period from 16<sup>th</sup> of the preceding month upto 15<sup>th</sup> of the current month)</li></ul>	20 <sup>th</sup> of each month.

3. All the prescribed returns should be addressed to the Examiner of Local Accounts-cum-Additional Secretary to Govt., Finance Department hence forth.
4. Instances have come to the notice of the Government that leave applications of the D.A.Os are received in the Department after 4/5 days of the leave availed by them. This should be avoided forthwith. All the DAOs are directed here by to submit their leave applications sufficiently ahead and got it approved by the competent authority before they proceed. In case of urgency, permission of the Examiner of Local Accounts should be obtained over telephone.
5. No tours should be undertaken without prior approval of the competent authority. In case of surprise inspections and emergent occasions, prior permission of the Examiner of Local Accounts should be obtained over telephone No. 9438132927 (Mob.),2396017 (Office)& 2322269 (Off.)
6. The aforesaid instructions should be followed scrupulously. Any deviation from this will be seriously viewed with.

Sd/-  
Examiner of Local Accounts-cum-  
Additional Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 717 /F., Dt. 22.01.2009  
XIV-AUD-46/2008

**From**

**Sri S. Patnaik  
Examiner-cum-Special Secretary to Govt.**

**To**

**All the District Audit Officers,  
Local Fund Audit.**

**Sub: Submission of Special Report on misappropriation of Cash and loss of Stock and Stores detected in audit.**

**Sir/Madam,**

I am to draw the attention of all the District Audit Officers to the provisions of Rule-13 of the Orissa Local Fund Audit Rules – 1951 and Executive Instructions issued thereunder and to say that the above mentioned statutory provisions empower the Examiner of Local Accounts to take prompt and appropriate action on the misappropriation of cash, loss of stock and stores and grave financial irregularities detected in audit and communicated to him immediately after detection of the same in the form of a special report under the provisions of the said rule. But it is seen that no due importance is attached to the preparation and communication of Special reports on misappropriation of cash, loss of stock & stores and grave financial irregularities by the District Audit Officers. The following lapses are noticed in the Special Reports submitted by the DAOs.

i. The special reports submitted by the Auditors/ verifications reports of the supervising authorities thereon /final reports of the D.A.Os in the matter, in most of the cases, are not self-explanatory.

ii. In most of the cases, the District Audit Officers are seen to have simply forwarded a copy of the special report submitted by the Auditor along with a copy of the verification report of the supervision authority their-on without their views on the cases reported.

iii. In some cases, the excess payments detected in Audit are mistaken as misappropriation of cash and reported to Government through special reports. This is due to lack of proper scrutiny of records by audit.

The special report on misappropriation of cash, loss of stock & stores and grave financial irregularities submitted to the Examiner of Local Accounts under the statutory provisions is such an important report on the basis of which the Examiner recommends for immediate administrative actions against the person/ persons responsible to the respective Departments. As such the lapses noticed in the special reports clearly reflects the carelessness of the District Audit Officers and perfunctory audit work at district levels.

Now, the Government in Finance Department have decided to transmit the information on major defalcations, losses and fraudulent misappropriation of Government funds as detected by the Local Fund Audit Organisation and brought to the notice of the Examiner of Local Accounts through special reports, to the Vigilance Department for further action in the matter at their level.

Therefore, all the District Audit Officers of the LFA Organisation are here by required to be more careful while discharging their statutory responsibility for audit and submit all the reports and returns to Government furnishing correct facts and figures therein for further action in the matter. Besides the following points need be observed strictly while submitting a special report on misappropriation of cash, loss of stock & stores and grave financial irregularities to the Examiner of Local Accounts henceforward.

1. While making a special report, the Auditor should see that the case / cases of misappropriation of cash, loss of stock & stores and major financial irregularities detected by him is genuine and established with documentary evidences. His report should be self explanatory with correct facts and figures.
2. The special report submitted by the Auditor need be examined by the Supervising authority on the spot with reference to the relevant records and registers of the Local Authority properly and verification report thereon prepared accordingly.
3. The District Audit Officer should examine both the basic report of the Auditor concerned and the verification report of the verifying authority thereon and submit a final report with detailed facts and figures, documentary proofs in support of the audit findings and his considered views thereon, to the Examiner of Local Accounts for further action in the

matter. The report of the DAO should also be accompanied with the copies of the basic report of the Auditor and verification report of the verifying officer.

4. All cases of misappropriation of cash and loss of stock & stores involving Rs. 10,000/- and above need be brought to the notice of the Examiner of Local Accounts through special reports.
5. As regards special report on grave financial irregularities detected in audit the Auditor should be sure of his suspicion on the financial irregularities that it is reasonable and loss of Government money is involved therein. Such cases involving suspected loss of Rs. 50,000/- and above as calculated by audit need be reported to Govt. through special reports, justifying the stand of audit on the irregularities.
6. While preparing a special report on misappropriation of cash etc. for submission to the Examiner of Local Accounts, it should be borne in mind that a copy of the said special report would be transmitted to the Vigilance Department for further enquiry and initiation of criminal proceeding in the matter and to the Administrative Department of the Local Body concerned for administrative action there on as decided by the Government . As such utmost case should be taken at district level while preparing such report leaving no scope for any future complication.

The above instruction regarding submission of special reports on misappropriation of cash and loss of stock & stores etc. to Government need be followed strictly and any deviation, if noticed there on will be viewed seriously.

This is most urgent.

Yours faithfully

Sd/-

Examiner-cum-Special Secretary to Govt.

Memo No. \_\_\_\_\_/F., Dt. \_\_\_\_\_

Copy to Sri P.N. Mohanty, Auditor dealing with the special reports on misappropriation of cash etc. for information and necessary action.

Sd/-

D.E.-cum-Deputy Secretary to Govt.



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 787 / F., Bhubaneswar, dated 4.2.03  
XIV-AUD-1/2003

**From**

**Sri S.S Pattnaik,  
Examiner-cum-Addl. Secretary. to Govt.**

**To**

**All District Audit Officers,  
Local Fund Audit.**

**Sub : Model form of the audit reports on the accounts of Municipalities,  
NACs and P.Ss.**

**Ref :- Finance Deptt. circular No.1799/LFA, dt.10.4.1973, No.8450/LFA  
dt.27.12.1984 and No.245/LFA, dt.9.1.1985.**

Sir,

I am directed to invite a reference to the letters on the subject cited above and to say that in order to maintain uniformity in submission of audit reports a model proforma was prescribed in respect of the accounts of the Municipalities, NACs and P.Ss which was subsequently revised. Although the purpose of such revision was to concise the audit reports, an important aspect of audit is found to have been omitted. Para-10 of the revised model form of P.S and Para-24 of the revised model form of ULBs relating to advances although appear in the reports, submission of a list of outstanding advances has been discontinued since the date of issue of revised model form in letter dt.27.12.1984 and dt. 09.01.1985. As a result neither the auditee organisations tend to maintain registers of outstanding advances nor the audit parties collect the detailed list of such advances from the audit organisation. In the process the volume of outstanding advances has further increased indirectly providing scope to the auditee organisations for misutilisation of Govt. funds and the advances remain indefinitely.

To obviate the above difficulties in initiation of surcharge action it is hereby clarified that hence forward while submitting the audit reports on the accounts of the PRIs, ULBs, Educational Institutions, Universities etc a detailed list of outstanding advances should invariably be enclosed. This may please be brought to the notice of all concerned and followed strictly.

This list also important to implement the instruction of the Principal Secretary as per his letter No.2221/F dt.7.5.2002 to treat the advances outstanding as surchargable under OLFA Act.

Yours faithfully,  
Sd/-  
Examiner-cum-Addl. Secretary to Govt.

**CHAPTER – IV**  
**RELATING TO LOCAL FUND AUDIT (G.P.) WING**



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**Notification**

No. 2261/F., Bhubaneswar, 31<sup>st</sup> March, 2003  
XIV-A-18/2002

**Sub:- Transfer of Grama Panchyat Auditors, Audit Superintendents and supporting staff to the control of Finance Department.**

In pursuance of the Cabinet decision on 1<sup>st</sup> February, 2003 Government is pleased to transfer the following posts of Audit Superintendents, Auditors and supporting staff from panchayati Raj (GP) Department to Finance for conducting audit of the Grama Panchayats, Panchayat Samities and Zilla Parishads.

<b>Name of the Posts</b>	<b>Seale of Pay</b>	<b>Sanctioned Strength</b>
Audit Officer	Rs. 6,500-10,500/-	1
Audit Superintendents	Rs. 5,900-9,700/-	13
Auditors	Rs. 4,750-7,500/-	144
Senior Clerk	Rs. 4,000-6,000/-	13
Jr. Clerk-cum-Typist	Rs. 3,050-4,590/-	13
Peon	Rs. 2550-3200/-	109

The inter-se seniority of staff so transferred shall be fixed by the Finance Department after amalgamation and the cadre of Auditors and Audit Superintendents of Panchyati Raj (GP) Department of that of Finance Department. The existing promotion quota for the GP auditors for the post of Audit Superintendents and Audit Officers S.D.P.Os and the existing promotion quota for the Local Fund Auditors for the post of Audit Officers and promotion to the O.F.S Class-II will be available to the amalgamated cadre of Auditors based on their suitability and inter-se seniority to be fixed. This transfer will come into effect from 1<sup>st</sup> April, 2003.

One Section consisting of one Section Officer and four Senior Assistants functioning in Panchayati Raj (GP) Department is also transferred to Finance Department along with one Audit Officer to look after the audit and establishment matters of audit personnel transferred from Panchayati Raj (GP) Department. This will also come into effect from 1<sup>st</sup> April, 2003.

Yours faithfully  
Sd/-  
Principal Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**No. 4561/F., Bhubaneswar, D. 13.07.2004  
A.E(G.P)-III-19/2004**

Whereas Rule-6(2) of the Orissa Gram Panchayat (Amendment) Act 2003 provides that the provisions of the Orissa Local Fund Act 1948 shall apply in regard to the audit of the Gram Funds, the undersigned in exercise of the powers conferred in section 4 of the Orissa Local Fund Audit Act, 1948 as amended in the Orissa Local Fund Audit (Amendment) Act 1976 do hereby appoint the Examiner of Local Accounts-cum-Additional Secretary to Government, Finance Department as Examiner of Local Accounts in respect of audit of Gram Funds.

Similarly, the Deputy Examiner of Local Accounts and the Assistant Examiner of Local Account appointed under Orissa Local Fund Audit Act 1948 are appointed as Deputy Examiner and Assistant Examiner of Local Accounts respectively in respect of audit of Gram Funds.

This supersedes all previous orders in this regard.

By order of the Governor  
Sd/-U. Sarat Chandran  
Principal Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6537/F., Bhubaneswar, D. 19.07.2005  
A.E(G.P)-II-4/2005

**From**

**Sri K.K. Tripathy,  
D.E.-cum-Deputy Secretary to Govt.**

**To**

**The Accountant General  
Orissa, Bhubaneswar.**

**Sub: Drawal of T.A. and D.A. allowance by the Auditors of L.F.A (G.P) Auditors, Finance Department upto a limit of thirty days for continuous halt at one place.**

**Sir,**

I am directed say that in exercise of the powers delegated in Appendix-I, of Rule-63 of O.T.A Rules and in supersession of all previous orders in this regard Government have been pleased to exempt the L.F.A. (G.P) Auditors, Finance Department from the operation of 10 days halt limit prescribed under Rule-63 of the O.T.A Rules and permit them to draw daily allowance at full rate upto a limit of 30 (Thirty) days for their continuous halt at a place in consideration of the fact that prolonged halt is necessary in the interest of public service.

Yours faithfully  
Sd/-

D.E.-cum-Deputy Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6666 /F., Dated 26<sup>th</sup> July, 2005.  
XXI-AUD-(GP)-20/2005

**From:**

**Dr. U. Sarat Chandran, IAS,  
Principal Secretary to Government**

**To**

**All Collectors.**

**Sub:- Efficient use of Resources as stipulated under Orissa FRBM Act-Compliance to Audit reports by Gram Panchayats and placement thereof before Grama Sabha.**

**Sir,**

I am directed to say that substantial funds for development programmes are now being channelized through Gram Panchayats. It is therefore important to ensure that these funds are effectively and efficiently utilized so the people at large reap the benefits of such expenditure. In this context audit of expenditure assumes added significance especially in view of Orissa FRBM Act, which stipulated measures to be put in place to ensure efficient use of scarce resources.

2. Section 5(3)(b) of the OGP Act, 1964 mandates that the Panchayat Audit Reports are to be considered by the Grama Sabha in its biennial meeting held in June. Responsibility for placement of these reports devolves on the Sarapanch of the Gram Panchayat. This being a statutory requirement, it must be ensured that such reports are placed before the Grama Sabha. Moreover, Rules 175 to 180 of the OGP Rules, 1968 also prescribe elaborate procedures for considering and complying with the Audit objections by the Gram Panchayats in special meetings and for maintenance of Audit register, which will be open to inspection by the designated authorities.

3. I would request you to ensure that the Audit reports submitted by A.E. of Local Accounts (DAOs) are invariably discussed and complied by Gram Panchayats and placed in the Grama Sabha and considered by it. The audit reports should be available for scrutiny to anyone in the local community where a particular project, programme or work is implemented so that the deficiency in delivery if any can be known to the community and systemic improvements

introduced. We are instructing the auditors that wherever possible a comparative cost picture be given of similar works in the same G.P. or a nearby G.P., so that the Community can judge the efficiency of expenditure. It will also be desirable for you to take photographs of the spot where a work is programmed for execution, both before and after such execution and make the photographs available for public viewing. The objective of the exercise should be to provide as much information to the community regarding works undertaken and the efficiency of expenditure so that systemic weaknesses in execution can be remedied.

4. The contents of this letter may kindly be circulated widely and followed scrupulously.

Yours faithfully

Sd/-

**Principal Secretary to Government**

**Memo No. 6667 dated 26<sup>th</sup> July, 2005**

Copy forwarded to the Commissioner-cum-Secretary to Government, P.R. Department for kind information. He is requested to kindly ensure follow-up action on compliance of audit reports by Gram Panchayats and laying of the same in Gramasabha regularly as provided in the statute.

Sd/-

**Additional Secretary to Government**

**Memo No. 6668 dated 26<sup>th</sup> July, 2005**

Copy forwarded to all D.A.Os. for information and necessary action. The contents of this letter should be widely circulated among the Auditors conducting Audit of Gram Panchayats. They should also be specifically instructed to submit comparative cost picture of similar works along with their reports, wherever possible.

Sd/-

**Additional Secretary to Government**



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\* \* \*

**NOTIFICATION**  
**The 31<sup>st</sup> may 2007**

No. 3943-AE-(GP)-III-19/2004- In exercise of the powers conferred under Section 6 (3) of the Orissa Grama Panchayats (Amendment) Act, 2003 read with Section 4 (1) the Orissa Local Fund Audit (Amendment) Act, 1976, the Government in Finance Department do hereby appoint the Examiner of Local Accounts-cum-special Secretary to Government, Finance Department as Examiner of Local Accounts in respect of Audit of Gram Funds.

2. The Deputy Examiner of Local Accounts appointed under Section 4 (1) of the Orissa Local Fund Audit (Amendment) Act, 1976 is hereby appointed as Deputy Examiner of Local Accounts in respect of Audit of Gram Funds under Section 6 (3) of O.G.P. (Amendment) Act, 2003.

3. The O.S.D.-cum-Under Secretary to Government in-charge of G.P. Audit in Finance Department and the District Audit Officers appointed under Section 6 (3) of the Orissa Grama Panchayat (Amendment) Act, 2003 as Assistant Examiner of Local Accounts in respect of Gram Funds in State Head quarters and Districts respectively.

This supersedes all previous notifications in this regard.

By order of the Governor  
Sd/- R.N. Senapati  
Principal Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\* \* \*

**NOTIFICATION  
The 30th April 2008**

No. 3103-XXI-Aud (G.P.)-20/2007-F- In exercise of the powers conferred by sub-section (2) of Section 4 of the Orissa Local Fund Audit Act, 1948, read with Orissa Local Fund Audit (Amendment) Act, 1976 and Orissa Grama Panchayat (Amendment) Act, 2003, the State Government do hereby empower the following officers to exercise the powers under Section 9 of the O.L.F.A. Act in respect of the Grama Panchayats and Zilla Parishads :-

1. Assistant Examiner of Local Accounts.	In all cases where the amount involved does not exceed Rs. 50,000.
2. Deputy Examiner of Local Accounts	In all cases where the amount involved exceeds Rs. 50,000 but does not exceed Rs. 1,50,000.
3. Examiner of Local Accounts.	In all cases where the amount involved exceeds Rs. 1,50,000.

This supersedes the earlier notification in this matter and will come into force with immediate effect.

By order of the Governor  
[ ILLEGIBLE ]  
Examiner-cum-Special  
Secretary to Government.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

\* \* \*

**The 30<sup>th</sup> April 2008**

No. 3108-XXI-Aud. (G.P.) – 20/2007. F.- In exercise of the powers conferred by sub-section (1) of Section 11 of the Orissa Local Fund Audit Act, 1948. read with Orissa Grama Panchayat (Amendment) Act, 2003. The State Government do hereby appoint the following authorities before whom appeals may be preferred against the orders of surcharge or charge passed for amounts indicated against each in respect of the audit reports relating to Grama Panchayats and Zilla Parishads:-

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

By order of the Governor  
[ ILLEGIBLE]  
Examiner-cum-Special  
Secretary to Government.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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No. 6168/F., Bhubaneswar, Dt. 05.08.08  
A.E. (G.P.)-II-21/08

**From**

**Sri G.C. Panda  
D.E.-cum-Deputy Secretary to Government.**

**To**

**The District Audit Officer,  
Local Fund Audit,  
Cuttack.**

**Sub:- Release of arrear T.A. in favour of Sri Sankar Charan Jena, Peon (G.P.), O/o D.A.O., LFA, Cuttack.**

**Ref: Your letter No.1285/LFA (CTC), dt. 14.04.2008.**

**Sir,**

With reference to your letter cited above on the subject, I am directed to say that the T.A. as admissible Under Rule-63, of Orissa T.A. Rules readwith Serial No. 1 of Appendix-8 of the said Rules may be allowed to Sri Sankar Charan Jena, Peon of your office.

Accordingly, the arrear T.A. in favour of Sri Jena needs to be released.

Yours faithfully

Sd/-

D.E.-cum-Deputy Secretary to Govt.

**Memo No.-6169/F., Dt. 05.08.08**

Copy forwarded to all DAOs, LFA Organisation for information.

Sd/-

D.E.-cum-Deputy Secretary to Govt.

**Memo No.-6170/F., Dt. 05.08.08**

Copy forwarded to LFA-I/LFA-II Branch for information.

Sd/-

D.E.-cum-Deputy Secretary to Govt

**Memo No.-6171/F., Dt. 05.08.08**

Copy forwarded to Sri Sankar Charan Jena, Peon (G.P.), O/o D.A.O., LFA, Cuttack for information / 5 (five) Spare Copies to D.A.O's Guard File.

Sd/-

D.E.-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**RESOLUTION**

**No. 833 /F., Dt. 28<sup>th</sup> January, 2009  
AE (G.P.)-III-25/2006**

At present, the G.P. wing of the Local Fund Audit Organisation is having cadre strength of 13 Audit Superintendents for supervision of the work of 119 Nos. of Auditors. In the present financial scenario of the State Fund are flowing in large scale to the G.P. for implementation of various Scheme/ Development Works at grass root level for which regular and proper audit of the G.Ps have become absolutely necessary to make them fiscally disciplined. Due to inadequate hands in the cadre of Audit Superintendents in the G.P. wing the supervision work is suffering to a great extent and the spirit of audit is likely to be defeated. Thus the cadre strength of the Audit Superintendents needs to be enhanced due to above administrative exigency.

After careful consideration, the Government have been pleased to upgrade 5 (five) posts of Auditors in G.P. wing of Local Fund Audit, Finance Department in the scale of pay Rs.9,300-34,800 + Grade Pay Rs.4,200 (Previous scale of pay Rs.4,750-125-7,500) to the rank of Audit Superintendents in the scale of pay Rs.9,300-34,800+Grade Pay Rs.4,200(Previous scale of pay Rs.5,900-200-9,700) to strengthen the existing cadre strength of Audit Superintendent.

Due to upgradation of 5 (five) posts of Auditors to the rank of Audit Superintendents, equal Nos. of posts of Auditors stand abolished at base level, reducing the cadre strength of Auditors to 114(119-5). After upgradation and abolition of the post of Auditors as cited above the reallocation of posts of Audit Superintendents and Auditors in Districts, State Headquarters is made as under.

Sl. No.	Name of the District/s Hqr.	Present sanction strength of Audit Supdt.	No. of post upgraded	Sanction strength of Audit Supdt. after upgradation	Present sanctioned strength of Auditor	No. of post upgrade d/abolished	Sanctioned strength of Auditors after upgradation/abolition.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Balasore	1	-	1	09	-1	08
2	Balangir	1	-	1	05	-	05
3	Cuttack	1	+1	2	16	-2	14
4	Dhenkanal	1	-	1	07	-	07
5	Ganjam	1	-	1	11	-1	10
6	Kalahandi	1	-	1	06	-	06
7	Keonjhar	1	-	1	05	-	05
8	Koraput	1	+1	2	13	-	13
9	Mayurbhanj	1	-	1	09	-1	08
10	Phulbani	-	+1	1	04	-	04
11	Puri	1	+1	2	11	-	11
12	Sambalpur	1	-	1	09	-	09
13	Sundargarh	-	+1	1	04	-	04
14	State Hqrs.	2	-	2	10	-	10
Total		13	5	18	119	-5	114

This Order supersedes all previous orders issued to this effect.  
This Resolution will come into force from the date of its issue.

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**ORDER** – Ordered that this Resolution be published in an extra ordinary issue of the Orissa Gazette. Also ordered that copies of the Resolution be sent to all Departments of Government / all Heads of Departments / all Collectors / Accountant General (A&E), Orissa. Bhubaneswar.

By Order of the Governor  
Sd/ S. Patnaik  
Examiner-cum-Special Secretary to Govt.



**CHAPTER – V**  
**RELATING TO ESTABLISHMENT MATTERS**  
**(LOCAL FUND AUDIT)**





**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**Bhubaneswar, dated the 14<sup>th</sup> February 2000**

**No-843- FE-I-53/1999** The following Auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 35<sup>th</sup> Departmental Examination of Auditors held in the month of December 1999 and secured 50(fifty) percent and above marks in the respective papers noted against each as shown below, are here by declared to have passed the said examination in the said papers in accordance with Rule-15(2) of O.S.FS(LFA) Rules-1995.

<b>SL. No</b>	<b>Roll No</b>	<b>Name of the Auditor &amp; District Audit Office</b>	<b>Paper-I</b>	<b>Paper-II</b>	<b>Paper-III</b>
		<b>Sarbashree</b>			
1	11	K.Gupteswar Rao Sarabu, Koraput	Passed	-	-
2	17	M.Basudev Rao, Koraput	-	-	Passed
3	18	Kali Prasad Patra, Koraput	Passed	-	-
4	23	Gopinath Nag, Kalahandi	Passed	-	-
5	24	Nepal Dharua, Kalahandi	-	Passed	Passed
6	26	Badal Kumar Sen, Kalahandi	-	Passed	-
7	27	Shiba Prasad Bhoi, Kalahandi	Passed	-	Passed
8	29	Pabitra Mohan Thakur, Kalahandi	Passed	-	Passed
9	33	Jagannath Jena, Balasore	Passed	-	-
10	39	Sarthak Patra, Mayrubhanja	-	-	Passed
11	49	Suresh Ch Oram, Sambalpur	-	-	Passed
12	57	Surendra Kumar Seth, Bolangir	Passed	-	-
13	58	Surgeon Gagaria, Bolangir	Passed	Passed	Passed
14	59	Bijaya Kumar Barik, Bolangir	Passed	-	Passed
15	60	Pravakar Sahoo, Bolangir	Passed	-	-
16	61	Chaitanya Prasad Hansda, Bolangir	Passed	-	-

17	63	Debarchan Mirdha, Bolangir	Passed	-	-
18	68	Rankanidhi Panda, Cuttack	Passed	-	-
19	70	Bijaya Kumar Behera, Cuttack	Passed	-	-
20	71	Madhab Chandra Ojha, Cuttack	Passed	-	-
21	74	Basanta Kumar Mishra, Puri	Passed	-	-
22	75	Sarat Kumar Satpathy, Puri	Passed	-	-
23	76	Hari Har Swain, Puri	Passed	-	-
24	77	Susama Manjari Giri, Keonjhar	Passed	-	Passed
25	78	Saroj Kumar Khuntia, Keonjhar	Passed	-	-
26	79	Rama Chandra Murmu, Keonjhar	Passed	-	-
27	80	Jasen Murmu, Keonjhar	Passed	-	Passed
28	81	Kailash Chnadra Moharana, Keonjhar	Passed	-	-
29	83	Debraj Nayak, Cuttack	-	-	Passed
30	85	Krushna Chandra Das, Sambalpur	Passed	-	-
31	92	Radhakanta Mahanta, Keonjhar	Passed	-	-

**Sd/- N.C.Mohapatra**

**Examiner-cum-Additional Secretary to Govt.**

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**No. 4585/F Bhubaneswar ,the 04.07.2000.  
FE-116/92**

The following Auditors of Local Fund Audit Organisation, Finance Department are hereby confirmed as such with effect from the date of issue of this order ( The post declared permanent in G.O.No 1457 dated 15.02.1985.

- |                                    |                                  |
|------------------------------------|----------------------------------|
| 1. Pradipta Kumar Mohanty          | 24 Nityananad Sethi(SC)          |
| 2 Maheswari Prasad Das             | 25 Jagannath Jena (SC)           |
| 3 Sitaram Das                      | 26 Achyutananda Jena(SC)         |
| 4 Kapil Charan Rout                | 27 Sarat Ch Dash                 |
| 5 David Kamal Pradhan              | 28 P.Pradeep Ku Patra            |
| 6 Tridib Kumar Gupta               | 29 Basanta Ku Ranasingha         |
| 7 Pursuram Mallik (SC) Now OFS     | 30 Yasobanta Narayan<br>Pattnaik |
| 8 Ramesh Ch Nanda                  | 31 Suresh Ch Mohapatra           |
| 9 Nrusingha Charan Acharya         | 32 Syamasundar Mohapatra         |
| 10 Sachidananda Brahma             | 33 Trinath Padhy                 |
| 11 Sudam Ch Behera (SC) Now OFS    | 34 Deba Prasad Panda             |
| 12 Bharat Ch Majhi(ST) Now OFS     | 35 Jagannath Tarei(SC)           |
| 13 Pranakrishna Mallik(SC) Now OFS | 36 Gunadhar Mallik(SC)           |
| 14 Ranjan Kumar Sethi(SC) Now OFS  | 37 Sarbeswar Tarei(SC)           |
| 15 Udaya Nath Sethi(SC) Now OFS    | 38 Kishore Ku Jena (SC)          |
| 16 Bhupati Maliik(SC) Now OFS      | 39 Dinabandhu Behera(SC)         |
| 17 Prafulla Kumar Das(SC)          | 40 Markanda Ch Jena(SC)          |
| 18 Bhajahari Swain                 | 41 Sudam Singh Sardar(ST)        |
| 19 Padmanav Rout                   | 42 Prafulla Ku. Jena             |
| 20 Narottam Jena                   | 43 Srinibash Mishra              |
| 21 Rabinarayan Mohapatra           | 44 Bhajahari Sethi(SC)           |
| 22 Jatadhari Nanda                 | 45 Kali Prasad Patra             |
| 23 Sridhar Sethi (SC)              |                                  |

The above confirmation will not in any way affect the inter-seniority of any of the incumbents in their grade unless specific decision is taken to that effect.

**Sd/-**

**D.E-cum-Deputy Secretary to Govt.**

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**Bhubaneswar, dated the 27.07.2001**

**No FE-I-25/2000 3668/F**, The following Auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 36<sup>th</sup> Departmental Examination of Auditors held in the month of December 2000 and secured 50(fifty) percent and above marks in the respective papers noted against each as shown below, are here by declared to have passed the said examination in the said papers in accordance with Rule-15(2) of O.S.FS(LFA) Rules-1995.

<b>SL. No</b>	<b>Roll No</b>	<b>Name of the Auditor</b>	<b>Paper-I</b>	<b>Paper-II</b>	<b>Paper-III</b>
1	2	Sri Pravakar Sahoo, Bolangir	-	-	Passed
2	5	Sri Soumendra Ku Sahoo, Bolangir	Passed	Passed	Passed
3	6	Sri Rajib Lochan Podh, Bolangir	Passed	Passed	Passed
4	7	Sri Jayakrishna Panda, Bolangir	-	-	Passed
5	8	Padmalaya Meher, Bolangir	Passed	Passed	Passed
6	9	Sri Dilip Kumar Bagh, Bolangir	Passed	-	-
7	10	Sri Dhananjaya Sethi, Bolangir	Passed	-	-
8	11	Sri Nikunja Bihari Behera, Kalahandi	Passed	-	-
9	12	Sri Dibakar Mahauty, Kalahandi	Passed	-	-
10	16	Sri Nepal Dharua, Kalahandi	Passed	-	-
11	20	Sri Gopinath Nag, Kalahandi	-	-	Passed
12	21	Sri Achyuta Nanda Barik, Kalahandi	Passed	Passed	Passed
13	24	Sri Ghenu Ram Tandi, Kalahandi	Passed	-	-
14	27	Sri Sarat Chandra Behera, Phulbani	Passed	Passed	-
15	29	Sri Rashmi Ranjan Nayak, Phulbani	Passed	-	Passed
16	30	Sri Manoj Kumar Majhi, Phulbani	Passed	-	Passed

17	31	Sri Sachitra Ku Swain, Phulbani	Passed	-	Passed
18	34	Anusuya Meher, Sambalpur	Passed	-	-
19	35	Sri Manoranjan Meher, Sambalpur	Passed	-	Passed
20	37	Sri Dilip Kumar Chhatria, Sambalpur	Passed	-	-
21	39	Sri Surendra Nath Nayak, Sambalpur	Passed	-	
22	40	Sri Pradip Ku Sahu, Sambalpur	Passed	-	
23	41	Sri Binod Ku Nayak, Sambalpur	Passed	-	Passed
24	44	Sri Rusava Majhi, Sambalpur	Passed	-	
25	45	SriPravat Kumar Singh, Sambalpur	Passed	Passed	Passed
26	48	Sanjukta Tandi, Sambalpur	Passed	-	Passed
27	49	Sri Arjun Mohan Pradhan, Sambalpur	Passed	-	-
28	50	Sri Benedick Kujur, Sambalpur	Passed	-	-
29	53	Marina Nath, Sambalpur	Passed	-	Passed
30	54	Sri Muralidhar Nayak, Sambalpur	-	-	Passed
31	57	Sri Saroj Kumar Khuntia, Keonjhar	-	Passed	-
32	58	Sri Ram Chandra Murmu, Keonjhar	-	Passed	-
33	62	Mangal Minz, Sundargarh	Passed	-	Passed
34	65	Dolamani Sahu, Sundargarh	Passed	-	Passed
35	67	Sri Binod Bihari Sahu, Balasore	Passed	Passed	Passed
36	68	Sri Anup Kumar Behera, Balasore	Passed	-	Passed
37	69	Sri Yajneswar Sahoo,Balasore	Passed	Passed	Passed
38	70	Gitanjali Sahu,Balasore	Passed	Passed	Passed
39	73	SriSamarendra Grahacharya, Balasore	Passed	-	-
40	75	Sri Prasanta Kumar Biswal,Puri	Passed	-	-
41	77	Sri Khiroda Kumar Bhuyan, Puri	-	-	Passed
42	78	Gitanjali Behera, Puri	Passed	Passed	Passed
43	80	Keshabati Tudu, Puri	Passed	Passed	Passed

44	81	Suprava Biswal, Puri	Passed		Passed
45	85	Sri Rashmi Ranjan Das, Puri	Passed		Passed
46	86	Sri Bibekananda Mishra, Puri	Passed	-	Passed
47	87	Sri Prasana Ku Samantaray Puri	Passed	-	Passed
48	90	Sri Prasanta Ku Rout, Puri	Passed	-	Passed
49	102	Sri Siba Prasad Mohanty, Koraput	Passed	-	Passed
50	103	Sri Pradip Ku Sahoo, Koraput	Passed	-	Passed
51	105	Sri Udaya Ku Nayak, Koraput	Passed	-	-
52	106	Sovan Ku Pradhan, Koraput	Passed	-	Passed
53	107	Sovan Kumar Das, Koraput	Passed	-	Passed
54	109	Simanchala Panda, Koraput	Passed	-	Passed
55	110	Hemanta Ku Behera, Koraput	-	-	Passed
56	112	Sudhansu Sekhar Biswal, Phulbani	-	-	Passed
57	120	Sri Ashadhu Kishan, Mayurbhanja	-	-	Passed
58	122	Sri Sanjaya Ku Sahu, Mayurbhanja	Passed	-	Passed
59	125	Sri Sarat Ch Singh, Mayurbhanja	-	-	Passed
60	127	Jayanti Nayak, Mayurbhanja	Passed	-	Passed
61	128	Smt Niharika Samal, State Hqrs, FD	Passed	-	Passed
62	129	Smt Susmita Parida, State Hqrs, FD	Passed	Passed	Passed
63	130	Farzana Khanum , State Hqrs, FD	Passed	Passed	Passed
64	131	Jamuna Marandi , State Hqrs, FD	Passed	-	Passed
65	132	Sailaja Jati, State Hqrs, FD	Passed	Passed	Passed
66	133	Kirty Bala Lakra, State Hqrs, FD	-	-	Passed
67	134	Chinmayee Samanta singhar, State Hqrs, FD	Passed	-	-
68	135	Madhuchhanda Sahoo, State Hqrs, FD	Passed	Passed	Passed
69	136	Menaka Raika, State Hqrs, FD	Passed	-	-
70	137	Biswa Nandan Behera, State Hqrs, FD	Passed	-	Passed

71	138	Kirtan Sahu, State Hqrs, FD	Passed	-	-
72	139	Anita Das, Cuttack	Passed	-	Passed
73	140	Itishree Moharana, Cuttack	Passed	Passed	Passed
74	141	Pusparani Swain, Cuttack	Passed	Passed	-
75	142	Minakshi Behera, Cuttack	Passed	-	Passed
76	143	Prativa Mallick, Cuttack	Passed	-	-
77	144	Manjusa Paul, Cuttack	Passed	-	-
78	145	Akhaya Kumar Muduli, Cuttack	Passed	-	-
79	146	Harekrushna Nayak, Cuttack	Passed	-	-

Sd/- S.S.Patnaik  
Examiner-cum-Additional Secretary to Govt.

Memo No 3669/F., Dated 27.07.2001

Copy in duplicate forwarded to the Director, Printing, Stationary & Publication, Orissa, Cuttack for information and necessary action.

This may be published in the next issue of Orissa Gazette and 50 nos of copies may be supplied to this Department for reference and record.

Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No 3670/F., Dated 27.07.2001

Copy to all DAOs (LFA) for information and necessary action. The result may be circulated among the concerned Auditors and be entered in their service Books.

Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No 3671/F., Dated 27.07.2001

Copy sent to the Supdt, LFA(Audit), Head Quarters / LFA-I, Branch / Guard File (15copies) for information and necessary action.

Sd/-  
A.E-cum-Under Secretary to Govt.



**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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NOTIFICATION

Bhubaneswar, dated the 26<sup>th</sup> February, 2002.

**No. FE-I-4/2002-/1959/F**, The following auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 37<sup>th</sup> Departmental Examination of Auditors held in the month of December-2001 and secured 50(Fifty) percent and above marks in the respective papers noted against each as shown below, are hereby declared to have passed the said examination in the said papers in accordance with Rule-15 (2) of O.S.F.S(LFA) Rules-1995.

Sl No	Roll No	Name of the Auditor and address	Paper-I	Paper-II	Paper-III
1	1	Pusparani Swain, Cuttack	-	-	Passed
2	2	Dileswar Dehuri, Kalahandi	-	-	Passed
3	5	Sachidananda Panda, Phulbani	Passed	Passed	Passed
4	6	Sitara Begum, Cuttack	Passed	Passed	Passed
5	7	Hemanta Kumar Behera, Koraput	Passed	Passed	-
6	8	Adhikari Fani Bhusan Das, Ganjam	Passed	Passed	Passed
7	9	Priyaranjan Singh, Ganjam	Passed	Passed	-
8	10	Santosh Kumar Mishra, Puri	Passed	-	-
9	11	Rashmi Ranjan Nayak, Phulbani	-	Passed	-
10	12	Sisir Kumar Swain, Puri	-	Passed	Passed
11	14	Narasingh Pattnaik, Koraput	Passed	-	-
12	17	Prativa Mallik, State H. Qrs.	-	-	Passed
13	18	Jaya Krishna Panda, Bolangir	-	Passed	-
14	20	Anita Das, Cuttack	-	Passed	-
15	21	Manoja Kumar Majhi, Phulbani	-	Passed	-
16	23	Dhakila Behera, Kalahandi	Passed	Passed	Passed
17	26	Pratyush Kumar Das, Phulbani	-	-	Passed
18	27	Sanjat Kumar Das, Cuttack	-	-	Passed
19	28	Pankajini Das, Cuttack	-	Passed	Passed
20	30	Dipaka Ranjan Binakar, Ganjam	-	Passed	Passed

21	31	Pradip Kumar Mallik, Ganjam	-	-	Passed
22	32	Aruna Kumar Beura	-	-	Passed
23	33	Sasmita Subudhi, Puri	Passed	Passed	Passed
24	34	Madhusmita Pattnaik, Puri	Passed	Passed	Passed
25	37	Menaka Raika, State HQrs.	-	Passed	Passed
26	38	Dhanjaya Sethi, Bolangiri	-	Passed	Passed
27	39	Ghenuram Tandi, Kalahandi	-	Passed	Passed
28	42	Sarat Chandra Behera, Phulbani	-	-	Passed
29	43	Arun Kumar Rout, Cuttack	Passed	Passed	Passed
30	44	Prafulla Kumar Oddu, Koraput	-	Passed	Passed
31	45	Kamalakanta Behera, Ganjam	Passed	Passed	Passed
32	47	Pragnya Mohanty, Puri	Passed	Passed	Passed
33	48	Satya Bhusan Mishra, Phulbani	Passed	Passed	Passed
34	49	Jitendriya Pradhan, Koraput	-	Passed	-
35	50	K. Harihar Rao, Ganjam	-	-	Passed
36	51	Prasana Kumar Samantasinghar ,Puri.	-	Passed	-
37	52	Harekrishna Bag, Sambalpur	-	-	Passed
38	54	Dillip Kumar Bag, Bolangir	-	-	Passed
39	56	Sabitri Mandari, Sundargarh.	-	Passed	Passed
40	57	Sudhansu Sekhar Biswal,Phulbani	Passed	Passed	-
41	58	Sukanta Kumar Murudi, Cuttack	Passed	Passed	Passed
42	59	Gopal Krishna Jena, Koraput	Passed	-	Passed
43	60	Samarendra Kumar Sarangi, Ganjam	Passed	Passed	Passed
44	61	Prasanta Kumar Rout, Puri	-	Passed	-
45	62	Manjusa Paul, Cuttack	-	Passed	Passed
46	63	Pradeep Kumar Sahoo, Koraput	-	Passed	-
47	64	Debendra Kumar Dalai, Ganjam	Passed	Passed	Passed
48	65	Rashmi Ranjan Das, Puri	-	Passed	-
49	66	Pradeep Kumar Nayak, Sundargarh	-	-	Passed
50	67	Jatin Kumar Nayak, State HQrs.	Passed	Passed	-
51	69	Badal Kumar Sen, Mayurbhanja	-	-	Passed
52	71	Chinmayee Behera, Cuttack	Passed	Passed	Passed
53	72	Anirudha Das, Koraput	Passed	Passed	-
54	73	Depak Kumar Mohapatra, Ganjam	Passed	Passed	-

55	74	Bibekananda Mishra, Puri	-	Passed	-
56	75	S. Ramakrishna Rao, Koraput,	Passed	-	-
57	78	Sudarsan Guru, Cuttak	Passed	Passed	Passed
58	79	Rajib Kumar Samal, Cuttack	-	-	Passed
59	80	Mano Ranjan Sahoo, Koraput	Passed	Passed	Passed
60	81	Kumuda Behari Lenka, Ganjam	Passed	Passed	Passed
61	82	Suprava Biswal, Puri	-	Passed	-
62	83	Bijay Kumar Nanda, Koraput	-	-	Passed
63	85	Akhaya Kumar Mudili, Cuttack	-	Passed	Passed
64	86	Dharmendra Sabar, Koraput	-	Passed	Passed
65	87	Bibekandanda Das, Ganjam	-	Passed	-
66	88	Babita Kumari Das, Puri	Passed	Passed	-
67	89	Sanjay Kumar Roul, Sambalpur	Passed	-	-
68	90	Niharika Samal, StateHQrs.	-	Passed	-
69	91	Narayan Das, Cuttack	Passed	-	-
70	93	Chitta Ranjan Parhi, Ganjam	-	Passed	Passed
71	94	Nishikanta Mishra, Puri	Passed	Passed	Passed
72	95	Astik Kumar Mohanty, Ganjam	Passed	Passed	Passed
73	96	Kartik Ch. Sethi, Mayurbhanja	Passed	-	Passed
74	98	Minakhi Behera, Cuttack	-	Passed	-
75	99	Pramoda Kumar Nayak, Kalahandi	Passed	Passed	Passed
76	102	Sasmita Rani Naik, Koraput	-	Passed	Passed
77	105	Sasmita Patra, State H Qrs.	Passed	Passed	-
78	106	Sadananda Das, Sambalpur	Passed	-	-
79	109	Udaya Kumar Nayak, Koraput	-	Passed	Passed
80	110	Pankaja Nalini David, Cuttack	Passed	-	-
81	111	Chinmayee Samanta Singhar, State H Qrs.	-	Passed	-
82	112	Arabinda Sahu, Puri	Passed	Passed	-
83	113	I. Sarbeswar Rao, Koraput	Passed	-	-
84	114	Purnachandra Singh , Cuttack	Passed	-	-
85	115	Gopinath Nag, Kalahandi	-	Passed	-
86	116	Simanchal Panda, Koraput	-	Passed	-
87	119	Sachidananda Mohanty, Cuttack	-	-	Passed
88	120	Sradhanjali Mishra, Cuttack	Passed	Passed	-
89	121	Sovan Kumar Dash, Koraput	-	Passed	-
90	122	Ramesh Chandra Behera, Balasore	Passed	-	Passed
91	127	Siva Prasad Mohanty, Koraput	-	Passed	-
92	132	Surendra Sahoo, Koraput	Passed	-	-
93	135	Santanu Kumar Biswal, Balasore	Passed	-	Passed

94	136	Basanta Kumar Mohanty, Phulbani	Passed	Passed	-
95	138	Asadhu Kishan , Mayurbhanja	Passed	-	-
96	139	Ramakanta Behera,Balasore	Passed	Passed	Passed
97	140	Aswini Kumar Mishra, Phulbani	Passed	Passed	-
98	142	Karu Soren, Mayurbhanja	Passed	-	-
99	143	Kasinath Mallik, Balasore	Passed	Passed	Passed
100	144	Girish Chandra Moharana , Phulbani	Passed	Passed	Passed
101	145	Dillip Kumar chhatria , Sambalpur	-	-	Passed
102	147	Subhendu Kumar Swain, Mayurbhanja	Passed	-	-
103	148	Maheswar Pradhan, Sambalpur	Passed	-	-
104	150	Sanjay Kumar Sahu, Mayurbhanja	-	Passed	-
105	152	Manoranjan Mehera, Sambalpur	-	Passed	-
106	154	Binod Kumar Nayak, Sambalpur	-	Passed	-
107	155	Shyam Sundar Bhoi, Sambalpur	-	-	Passed
108	156	Anusaya Meher, Sambalpur	-	Passed	Passed
109	160	Sovan Kumar Pradhan, Koraput	-	Passed	-
110	162	Annapurna Boipai, Dhenkanal	Passed	-	-
111	163	Sabita Sahoo, Dhenkanal	-	Passed	Passed
112	164	Sovana Lenka, Dhenkanal	Passed	Passed	Passed
113	165	Anjali Pattnaik, Dhenkanal	Passed	Passed	Passed
114	166	Mahindra Bhoi,Dhenkanal	-	Passed	Passed
115	168	Deba Prasad bal, Dhenkanal	-	Passed	Passed

Sd/- S.S PATTNAIK,  
EXAMINER-CUM-ADDITIONAL  
SECRETARY TO GOVERNMENT.

Memo No1960 / F, Dated 26.02.2002

Copy in duplicate forwarded to the Director, Printing Stationery and Publication , Orissa, Cuttack for information and necessary action.

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A.E-Cum-Under Secretary to Government

Memo No1961 / F, Dated 26.02.2002

Copy to all D.A.Os(LFA) for information and necessary action . The result may be circulated among the concerned Auditors and be entered in their Service Book.

Sd/-

A.E-Cum-Under Secretary to Government

Memo No1962 / F, Dated 26.02.2002

Copy to all Audit Officer, LFA, Headquarters/L.F.A.-I Branch/Guard File(10 copies) for information.

Sd/-

A.E-Cum-Under Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**Bhubaneswar, dated the 22<sup>nd</sup> May 2003**

**No FE-I-4/2002 3432/F**, The following Auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 38<sup>th</sup> Departmental Examination of Auditors held in the month of December 2002 and secured 50(fifty) percent and above marks in the respective papers noted against each as shown below, are here by declared to have passed the said examination in the said papers in accordance with Rule-15(2) of O.S.FS(LFA) Rules-1995.

<b>Sl. No</b>	<b>Roll No</b>	<b>Name of the Auditor</b>	<b>Paper-I</b>	<b>Paper-II</b>	<b>Paper-III</b>
1	2	Sri Ramesh Chnadra Behera, Balasore	-	Passed	-
2	4	Sri Jasen Murmu, Keonjhar	-	Passed	-
3	5	Sri Parsuram Khadia, Kalahandi	Passed	-	Passed
4	6	Sri Sanjaya Kumar Roul, Sambalpur	-	-	Passed
5	8	Sri Maheswar Pradhan, Sambalpur	-	Passed	Passed
6	9	Sri Ananta Charan Hansada, Dhenkanal	Passed	-	-
7	10	Sri Debendra Prasad Bihari, Ganjam	Passed	-	-
8	11	Sri Dolagovinda Sahoo, Mayurbhanja	Passed	Passed	Passed
9	12	Sri Chitta Ranjan Meher, Koraput	Passed	-	Passed
10	13	Sri Baidyanath Das, Bolangir	Passed	-	Passed
11	15	Sri Jitendra Pradhan, Koraput	Passed	-	Passed
12	16	Sri Santosh Kumar Bhuyan, Mayurbhanja	Passed	-	-
13	17	Sri Chitta Ranjan Parhi, Dhenkanal	Passed	-	-
14	18	Sri Devendra Nath Singh, Mayurbhanj	-	Passed	Passed

15	19	Smt Sasmita Rani Nayak, Koraput	Passed	-	-
16	20	Sri Sarthak Patra, Mayurbhanja	-	Passed	-
17	21	Sri Bibekananda Das, Dhenkanal	-	-	Passed
18	23	Sri Bhaskar Chndra Patra, Mayurbhanja	Passed	-	-
19	24	Sri K.G.Rao Sarabu, Koraput	-	Passed	Passed
20	25	Sri Radhakanta Mahanta, Keonjhar	-	Passed	-
21	26	Sri Anup Kumar Behera, Balasore	-	Passed	-
22	27	Sri Jaya Krishna Panda, Bolangir	Passed	-	-
23	29	Sri Dharanidhar Pradhan, Sambalpur	-	Passed	Passed
24	31	Sri Jiten Kumar Mohanty, Ganjam	-	-	Passed
25	33	Sri Mahendra Bhoi, Dhenkanal	Passed	-	-
26	35	Smt Jayanti Nayak, Mayurbhanja		Passed	-
27	37	Sri Radhanath Sahoo, Dhenkanal	Passed	-	Passed
28	38	Sri Rusava Majhi, Sambalpur	-	Passed	Passed
29	39	Sri Susanta Kumar Nanda, Kalahandi	-	Passed	Passed
30	41	Sri Harish Kumar Behera, Balasore	Passed	-	-
31	42	Sri Dilip Kumar Bagh	-	Passed	-
32	43	Sri Surendra Nath Nayak, Sambalpur	-	-	Passed
33	45	Sri Deba Prasad Bal, Dhenkanal	Passed	-	
34	46	Sri Pandab Charan Sahoo,Sambalpur		-	Passed
35	49	Sri Deepak Ranjan Binakar, Ganjam	Passed	-	
36	50	Sri Karu Soren, Mayurbhanja	-	Passed	Passed
37	51	Sri Surendra Sahu, Koraput	-	Passed	Passed
38	52	Sri Arabinda Sahoo, Puri	-	-	Passed
39	55	Smt. Chinmayee Samanatsinghar, State Hqrs, F.D.	-	-	Passed

40	56	Sri Basanta Kumar Mishra, Puri	-	Passed	
41	58	Sri Aswini Kumar Mishra, Phulbani	-	-	Passed
42	59	Sri Purna Chandra Singh, Cuttack	-	-	Passed
43	60	Smt. Prativa Mallik, State Hqrs, Finance Department	-	Passed	-
44	61	Sri Basanta Kumar Mohanty, Phulbani	-	-	Passed
45	62	Sri Mayadhar Nayak, Sundargarh	-	-	Passed
46	66	Smt Sasmita Patra, State Hqrs, Finance Department	-	-	Passed
47	67	Sri Brahma Nanda Parida, Cuttack	Passed	Passed	
48	68	Smt. Babita Kumari Dash, Cuttack	-	-	Passed
49	69	Sri Dolamani Sahoo, Sundargarh	-	Passed	-
50	70	Sri Pravakar Sahoo, Cuttack	-	Passed	-
51	72	SriSubhendu Kumar Swain, Sundargarh	-	Passed	Passed
52	74	Sri Braja Kishore Mallik, Puri	-	-	Passed
53	78	Sri Sanjata Kumar Das, Cuttack	Passed	Passed	-
54	79	Sri Narasingh Pattnaik, Koraput	-	-	Passed
55	80	Sri Gayadhar Sutar, Mayurbhanja	-	-	Passed
56	83	Sri Asadhu Kisan, Mayurbhanja	-	Passed	-
57	84	Sri Shyam Sundar Bhoi, Sambalpur	-	Passed	-
58	85	Sri Harekrishna Naik, Dhenkanal	-	-	Passed
59	86	Sri Pradeep Kumar Sahu, Sambalpur	-	Passed	Passed
60	87	Sri Santanu Kumar Biswal, Balasore	-	Passed	-
61	91	Sri S.Ramakrishna Rao, Koraput	-	-	Passed
62	93	Sri Narayan Das, Cuttack	-	Passed	Passed



63	94	Sri Dilip Kumar Sahu, Balasore	-	-	Passed
64	97	Sri Pradeep Kumar Mallik, Ganjam	-	Passed	-
65	99	Sri Gopal Krishna Jena, Koraput	-	Passed	-
66	100	Miss Pankajinee Das, Cuttack	Passed	-	-
67	101	Smt Sanjukta Tandi, Sambalpur	-	Passed	-
68	102	Smt Pankaj Nalini David,Ganjam	-	Passed	Passed
69	104	Smt. Shradhanjali Mishra,Cuttack	-	-	Passed
70	105	Sri Dillip Kumar Chhatra, Sambalpur	-	Passed	-
71	107	Sri P.Prafulla Kumar Ekka, Bolangir.	-	Passed	Passed

Sd/- S.S.Patnaik  
Examiner-cum-Additional Secretary to Govt.

Memo No 3433/F., Dated 25.05.2003

Copy in duplicate forwarded to the Director, Printing, Stationery & Publication , Orissa, Cuttack for information and necessary action.

This may be published in the next issue of Orissa Gazette and 60nos of copies may be supplied to this Department for reference and record.

Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No3434/F.,Dated 22.05.2003

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Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No3435/F.,Dated 22.05.2003

Copy sent to the Audit Officer,LFA,Head Quarters /LFA-I,Branch / Guard File (10copies) for information and necessary action.

Sd/-  
A.E-cum-Under Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

Bhubaneswar 12<sup>th</sup> March ,2004

**No.FE-I-04/2002-1634/F** The following Auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 39<sup>th</sup> Departmental Examination of auditors held in the month of December,2003 and have secured 50(fifty) percent and above marks in the respective papers noted against each as shown below are hereby declared to have passed the said examination in the said papers in accordance with Rule-15(2) of OSFS(LFA)Rules,1995.

SL. No	Roll No	Name of the Auditors	Paper-I	Paper-II	Paper-III
1	1	Sri Kailash Chandra Das	Passed	-	Passed
2	3	Sri Niranjan Behera	Passed	Passed	Passed
3	4	Sri Sibaprasad Bhoi	-	Passed	-
4	5	Sri Prafulla Kumar Oddu	Passed	-	-
5	6	Smt Marina Nath	-	Passed	-
6	8	Sri Parikhit Kanhar	-	-	Passed
7	9	Sri Dilip Kumar Sahu	Passed	-	-
8	14	Sri Kamadev Das	Passed	Passed	Passed
9	15	Sri Madhusudan Sethi	Passed	-	-
10	16	Sri Surendra Nath Nayak	-	Passed	-
11	17	Sri Aniruddha Das	-	-	Passed
12	19	Sri Satrugnan Nayak	Passed	-	-
13	20	Sri Laxmidhar Sahoo	Passed	Passed	Passed
14	21	Sri Purnendu Kumar Das	Passed	Passed	Passed
15	22	Sri Rajib Kumar Samal	Passed	Passed	-
16	25	Sri Susant Kumar Nanda	Passed	-	-
17	27	Sri Kailash Behera	Passed	-	-
18	29	Sri Santosh Kumar Bhoi	Passed	-	Passed
19	30	Sri Banamali Thakur	Passed	-	-
20	34	Sri Biswa Nandan Behera	-	Passed	-
21	37	Sri Padma Nava Das	Passed	-	-
22	42	Sri Sisir Kumar Swain	Passed	-	-
23	43	Sri Sadananda Das	-	-	Passed
24	47	Sri Saktipada Sahu	Passed	Passed	Passed

25	49	Sri Kapiliendra Das	-	-	Passed
26	51	Sri Maguni Nayak	Passed	-	-
27	54	Sri Nrusingha Ch. Champati	Passed	Passed	Passed
28	58	Smt Phulamani Marandi	Passed	-	Passed
29	60	Sri Gopinath Behera	-	-	Passed
30	64	Sri Shyam Sundar Bhoi	Passed	-	-
31	65	Sri Madan Mohan Samal	-	-	Passed
32	67	Sri Bhanu Ch Senapati	-	Passed	Passed
33	68	Sri Harekrushna Nayak	-	Passed	-
34	69	Sri Radhanath Sahoo	-	Passed	-
35	70	Smt Annapurna Boipai	-	Passed	Passed
36	71	Smt Parbati Sardar	-	Passed	Passed
37	72	Sri Bishnu Ch Mohanty	-	Passed	Passed
38	73	Sri Chitta Ranjan Nayak	-	-	Passed
39	74	Sri Prasanta Kumar Mishra	Passed	Passed	Passed
40	75	Smt Pratima Mallick	Passed	Passed	Passed

Sd/- S.S. Pattnaik  
Examiner-cum-Addl. Secretary to Govt.

Memo No 1635/F., Dated 12.03.2004

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Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No 1636/F., Dated 12.03.2004

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Sd/-  
A.E-cum-Under Secretary to Govt.

Memo No 1637/F., Dated 12.03.2004

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Sd/-  
A.E-cum-Under Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**Bhubaneswar 17<sup>th</sup> March ,2005**

**No FE-1-5/2005-2023/F.**The following Auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 40<sup>th</sup> Departmental Examination of auditors held in the month of December,2004 and secured 50(fifty) percent and above marks in the respective paper/ papers noted against each as shown below are hereby declared to have passed the said examination in the said paper/ papers in accordance with Rule-15(2) of OSFS(LFA)Rules,1995.

SL. No	Roll No	Name of the Auditors	Paper-I	Paper-II	Paper-III
1	2	Sri P.Rakesh	-	-	Passed
2	4	Sri Bibekananda Das	Passed	-	-
3	5	Sri Ananta Charan Hansada	-	Passed	-
4	6	Sri Deepak Kumar Mohapatra	-	-	Passed
5	7	Sri Mayadhar Nayak	-	Passed	-
6	8	Sri Dileswar Dehuri	Passed	Passed	-
7	10	Sri Devenra Nath Singh	Passed	-	-
8	12	Sri Santosh Kumar Bhoi	-	Passed	-
9	14	Sri Dharamendra Sabar	Passed	-	-
10	15	Sri Baidyanath Das	-	Passed	-
11	16	Sri Dilip Kumar Sahu	-	Passed	-
12	17	Sri Dharanidhar Pradhan	Passed	-	-
13	19	Sri Sarat Chandra Singh	Passed	Passed	-
14	20	Smt Phulamani Marandi	-	Passed	-
15	21	Sri Parikhit Kanhar	Passed	Passed	-
16	22	Miss. Sabitri Mandari	Passed	-	-
17	23	Sri Santosh Kumar Behera	Passed	Passed	Passed
18	24	Sri Debarchan Mirdha	-	Passed	Passed
19	26	Smt Rasamani Mukhi	Passed	-	Passed
20	27	Sri Bebin Kumar Mishra	-	Passed	-
21	28	Smt Jamuna Marandi	-	Passed	-
22	30	Sri Gopinath Behera	-	Passed	-
23	31	Sri K.Harihara Rao	-	Passed	-

24	32	Sri Pratyush Kumar Das	-	Passed	-
25	34	Sri Bhanu Charan Senapati	Passed	-	-
26	35	Sri Aruna Kumar Beura	Passed	Passed	-
27	36	Sri Kapilendra Das	Passed	Passed	-
28	37	Sri Kailash Ch Das	-	Passed	-
29	38	Sri Pradeep Kumar Mallik	Passed	-	-
30	40	Sri Birnachi Narayan Nath	Passed	Passed	Passed
31	42	Sri D.Mohan Rao	Passed	Passed	
32	44	Sri Pandab Charan Sahu	-	Passed	-

Sd/-

Deputy Secretary to Government

Memo No 2024/F., Dated 17.03.2005

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Sd/-

A.E-cum-Under Secretary to Govt.

Memo No 2025/F., Dated 17.03.2005

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Sd/-

A.E-cum-Under Secretary to Govt.

Memo No 2026/F., Dated 17.03.2005

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Sd/-

A.E-cum-Under Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**OFFICE ORDER  
Bhubaneswar dated 01.09.2005**

**No-LFA-TP-24/2004-7759/F** In pursuance this Department Letter No 32861(15)/F dated 03.08.2004, 17(seventeen) posts in the cadre of auditors in the scale of pay Rs 4750-125-7500/- in different District Audit Offices of Local Fund Audit Organization as noted against each below are abolished with immediate effect.

SL. No	Name of the District Audit Office	Present sanctioned strength	No of posts in the cadre of auditor abolished	Sanctioned strength in the cadre of Auditor after abolition.
1	Balasore	38	2	36
2	Bolangir	24	1	23
3	Cuttack	90	5	85
4	Ganjam	32	1	31
5	Keonjhar	21	1	20
6	Kalahandi	23	1	22
7	Mayurbhanja	30	2	28
8	Phulbani	26	1	25
9	Sundargarh	21	1	20
10	Sambalpur	43	2	41
<b>Total</b>			<b>17</b>	

Sd/- K.K.Tripathy  
D.E-cum- Deputy Secretary to Government

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**OFFICE ORDER**

**Bhubaneswar , the 20<sup>th</sup> April ,1993**

**No FE-19/1992-2860/F**, The following Auditors of Local Fund Audit , Organisation , Finance Department are here by confirmed as such with effect from the issue of this order.

<b>Sl. No.</b>	<b>Name of the Auditors</b>	<b>G.O.No &amp; Date in which the post declared permanent</b>
1	Sri Prafulla Kumar Sahoo	<b>No 1457 dtd. 15.12.1985</b>
2	Sri Chaturbhuj Sahoo	-Do-
3	Sri Suryamani Bhatta	-Do-
4	Sri Prafulla Kumar Pradhan	-Do-
5	Sri Ajaya Kumar Pradhan	-Do-
6	Sri Purna Ch Mohapatra	-Do-
7	Sri Ratnakar Das ( Now OFS)	-Do-
8	Sri Premananda Mallik (Now AS)	-Do-
9	Sri Khageswar Nayak	-Do-
10	Sri Bhimsen Nayak (Now OFS)	-Do-
11	Sri Antarjami Patel	-Do-
12	Sri Satya Narayan Rath	-Do-
13	Sri Jagamohan Mishra	-Do-
14	Sri Abhimanyu Nayak	-Do-
15	Sri Arjun Nayak	-Do-
16	Sri Prabhakar Mishra	-Do-
17	Sri S.S.Patnaik	-Do-
18	Sri G.S.Patnaik	-Do-
19	Sri Santiram Jena	-Do-
20	Sri Bansidhar Majhi	-Do-
21	Sri Premananda Panda	-Do-
22	Sri Prasanna Kumar Mallik	-Do-
23	Sri Anjan Kumar Patnaik	-Do-
24	Sri Dhuruba Charan Nayak	-Do-
25	Sri Amarendra Param Guru	-Do-
26	Sri Narayan Ch Mohanty	-Do-
27	Sri Niranjan Samal	-Do-
28	Sri Ramesh Ch Sahoo	-Do-
29	Sri Umakanta Mishra	-Do-
30	Ssri P.C.Satpathy	-Do-

31	Sri Bimbadhar Jena	-Do-
32	Sri Madhava Nanda Bala	-Do-
33	Sri Biswanath Panda	-Do-
34	Sri Laxmidhar Moharana	-Do-
35	Sri Ashok Kumar Mohapatra	-Do-
36	Sri Sarat Ch Rout	-Do-
37	Sri Syamsundar Behera	-Do-
38	Sri Harisankar Mishra	-Do-
39	Sri U.N.Sahu	-Do-
40	Sri Akshaya Kumar Sahu	-Do-
41	Sri K.Ch. Kamal	-Do-
42	Sri Ramakanta Mishra	-Do-
43	Sri Bharat Ch Das	-Do-
44	Sri Sankarshan Muduli	-Do-
45	Sri Gouranga Pradhan	-Do-
46	Sri R.N.Satpathy	-Do-
47	Sri Bimal Ch Jena.	-Do-
48	Sri Palau Ch Rout (Now OFS)	-Do-
49	Sri Prakash Ch Behera(Now OFS)	-Do-
50	Sri Dilip Ch Das	-Do-
51	Sri Gangadhar Sethi (Now OFS)	-Do-
52	Sri Sarbeswar Padhiria (Now AS)	-Do-
53	Sri Ganagadhar Behera (Now AS)	-Do-
54	Sri C.Baskey (Now A.S.)	-Do-
55	Sri Bharat Ch Mallik	-Do-
56	Sri Ajaya Kumar Mohanty	-Do-
57	Sri R.C.Senapati	-Do-
58	Sri Ananda Sahoo	-Do-
59	Sri Gobinda Ch Mishra	-Do-
60	Sri Premananda Mohanty	-Do-
61	Sri Paramananda Tripathy	-Do-
62	Sri Basudev Rath	-Do-



63	Sri Gouranga Prasad Pradhan	-Do-
64	Sri P.K.Bastia	-Do-
65	Sri Gobardhan Sahoo	-Do-
66	Sri N.C.Moharana	-Do-
67	Sri Surendra Kumar Tripathy	-Do-
68	Sri Prabhakar Prusty	-Do-
69	Sri Bichitrananda Mishra	-Do-
70	Kumari Aruna Sama	-Do-
71	Sri Subash Ch Patra	-Do-
72	Sri Rabi Narayan Sahoo	-Do-
73	Sri Panchanan Behera	-Do-
74	Sri Sanjeeb Mohanty	-Do-
75	Sri Balakrishna Patnaik	-Do-
76	Sri Madhab Tarai	-Do-
77	Sri Deepak Sahu	-Do-
78	Sri Ashok Kumar Das	-Do-
79	Sri B.N.Rout	-Do-
80	Sri Hari Prakash Mohanty	-Do-
81	Sri G.H.Mallick	-Do-
82	Sri C.Gochhayat (Now AS)	-Do-
83	Sri B.K.Biswal	-Do-
84	Sri K.N.Mohanty	-Do-
85	Sri Kishore Ch Mishra	-Do-
86	Sri B.B.Raymohapatra	-Do-
87	Sri Bhajagovinda Mallick	-Do-
88	Sri Pramaod Kumar Jena	-Do-
89	Sri Sricharan Suna (Now OFS)	-Do-

The above confirmation will not in any way affect the inter-Seniority of any of the Incumbents in their grade unless specific decision is taken to that effect.

Sd/-  
D.E-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

**OFFICE ORDER**

**Office Order No-10347/L.F.A, Bhubaneswar, the 9<sup>th</sup> August 1985  
Estt-1-25/85**

The following Auditors of Local Fund Audit Organisation , Finance Department are here by declared to have been confirmed as such with effect from the issue of this order.

Sl No	Name of the Auditors	G.O No. and date in which the post declared Permanent.
1	2	3
1.	Sri Kartik Chandra Bal, Now Audit Supdt.	No.139/LFA dt.19.4.1971
2	Sri Kasinath Swain, - do -	No.6905/LFA dt .30.3.1978
3	Sri Chakradhar Naik, - do -	
4	Sri Shyam Sundar Chakra, - do -	No.6913/L.F.A. dt.30.3.78
5	Sri N. Padhiary	
6	Sri Birendranath Das	
7	Sri Probodh Kumar Das	
8	Sri Naba Kishrore Das	
9	Sri Guru Prasad Mohanty	
10	Sri Basant Kumar Nayak	
11	Sri Rabindranath Jena	
12	Sri Nimain Ch. Parida	
13	Sri Santosh Kumar Pattnaik	
14	Sri Uttam Ch. Rout	
15	Sri Bibhuti Bhusan Baral	
16	Sri Pitambar Behera	
17	Sri Gangadhar Mukhi	
18	Sri Dhaneswar Maharana	
19	Sri Somanath Mohapatra	
20	Sri Basudev Jena	
21	Sri Pratap Ch. Mohanty	
22	Sri Dhruba Ch. Nayak	
23	Sri Gokul Ch. Pradhan	
24	Sri Harekrishna Jena	
25	Sri Sanatan Das	
26	Sri Joytish Ch. Roy	
27	Sri Nagendranath Swain	
28	Sri J.C Mishra	
29	Sri Bhajaram Muni	

30	Sri Sarada Prasanna Jena	No.2414/L.F.A. dt 21.6.73 Vacated by Sri S.S.Das, retired
31	Sri B.N Sarangi	No.1367 dt.19.4.71 vacated by Sri Duryodhan Pradhan
32	Sri Dhuli Pradhan	No.2034 dt .19.5.67
33	Sri Banamali Pati	vacated by Sri N.V Rao & Sri S.B Mohanty
34	Sri N.C Rath	No.1584 dt 29.1.63 vacated by Sri M.S Padhi
35	Sri Pramod Kumar Biswal	No.886 dt.28.6.54 vacated by Sri G.R.S Rao
36	Smt.Namita Pattnaik	No.419 dt.6.3.65 vacated by Sri S.N Chaudhury
37	Sri Naba Kishore Routray	No.1354 dt.13.5.63 vacated by Sri K.K Haldar.
38	Sri Dolagovind Sethi	No.1584/29.1.63 vacated by B.B Pattnaik.
39	Sri Bibekananda Biswal	No.1584/ dt.29.1.63 vacated by Sri L.M Mishra
40	Sri Subas Ch. Behera	No.1584 dt 29.1.63 vacated by Sri R.K Pattnaik

**Sd/ P. Satpathy,**  
**Deputy Examiner of Local Accounts**  
**-cum-Deputy Secretary to Govt.**

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**No. 7381 /F. Bhubaneswar 15<sup>th</sup> September, 2008  
FE-I-32/2008**

The following Auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 43<sup>rd</sup> Departmental Examination of auditors held in the month of April 2008 and have secured 50(fifty) percent and above marks in the respective paper/ papers noted against each as shown below are hereby declared to have passed the said examination in the said paper/ papers in accordance with Rule-15(2) of OSFS(LFA)Rules, 1995.

SL. No	Roll No	Name of the Auditors	Paper-I	Paper-II	Paper-III
1	1	Sri Binod Digal	-	Passed	-
2	2	Sri P.Prafulla Ku Ekka	Passed	-	-
3	3	Sri Chittaranjan Meher	-	Passed	-
4	6	Sri Nirnajan Das	Passed	Passed	-

Sd/-  
Deputy Examiner-cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**No 4167 /F Bhubaneswar 23<sup>rd</sup> May ,2008  
FE-I-09/2006**

The following Auditors of Local Fund Audit Organisation, Finance Department who are appeared at the 41<sup>st</sup> Departmental Examination of auditors held in the month of December, 2005 and have secured 50(fifty) percent and above marks in the respective paper/ papers noted against each as shown below are hereby declared to have passed the said examination in the said paper/ papers in accordance with Rule-15(2) of OSFS(LFA) Rules,1995.

SL. No	Roll No	Name of the Auditors	Paper-I	Paper-II	Paper-III
1	1	Sri Binod Digal	-	-	Passed
2	2	Sri Basanta Ku Singh	Passed	-	
3	4	Sri Gopi nath Behera	Passed	-	-
4	5	Sri Kartik Ch Sethi	-	Passed	-
5	6	Sri Muralidhar Nayak	-	Passed	-
6	7	Sri Nrusingha Ch Padhy	Passed	Passed	-
7	8	Sri Niladri Bagh		Passed	Passed
8	9	Smt Pratima Mallick	Passed	-	-
9	11	Sri Pandab Ch Sahu	Passed	-	-
10	12	Sri Rabindra Kumar Giri	Passed	-	-
11	13	Sri Rabindra Mohapatra	Passed	-	Passed
12	15	Sri Sarthak Patra	Passed	-	
13	16	Sri Sikhanda Sekhar Mishra	Passed	Passed	Passed
14	17	Sri Sudhansu Sekhar Mohapatra	Passed	-	-
15	18	Sri Sanatan Sial	Passed	-	-
16	20	Sri Fagu Barik	Passed	Passed	Passed
17	21	Miss Parbati Sardar	Passed	-	-

Sd/- S. Behera  
Deputy Examiner-cum-  
Deputy Secretary to Govt.

Memo No 4168/F., Dated 23.05.2006

Copy in duplicate forwarded to the Director, Printing ,Stationery & Publication , Orissa, Cuttack for information and necessary action.

This may be published in the next issue of Orissa Gazette and 50 nos of copies may be supplied to this Department for reference and record.

Sd/-

A.E-cum-Under Secretary to Govt.

Memo No 4169/F., Dated 23.05.2006

Copy forwarded to all DAOs (LFA) for information and necessary action. The result of the 41<sup>st</sup> Departmental Examination of Auditors may be circulated among the concerned Auditors and be entered in their service Books.

Sd/-

A.E-cum-Under Secretary to Govt.

Memo No 4170/F., Dated 23.05.2006

Copy sent to the Audit Officer,LFA,Head Quarters /LFA-I,Branch / Guard File(10 copies) for information and necessary action.

Sd/-

A.E-cum-Under Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**No 2884 /F. Bhubaneswar 19<sup>th</sup> April ,2007  
FE-I-11/2007**

The following Auditors of Local Fund Audit Organisation, Finance Department who have appeared at the 42<sup>nd</sup> Departmental Examination of auditors held in the month of December,2006 and have secured 50(fifty) percent and above marks in the respective paper/ papers noted against each as shown below are hereby declared to have passed the said Examination in the said paper/ papers in accordance with Rule-15(2) of OSFS(LFA)Rules,1995.

SL. No	Roll No	Name of the Auditors	Paper-I	Paper-II	Paper-III
1	1	Sri Mangal Minz	-	Passed	-
2	2	Sri Sudhansu Sekhar Mohapatra	-	Passed -	Passed
3	3	Sri Braja Kishore Mallick	Passed	-	-
4	6	Sri Bijay Kumar Barik	-	Passed	-
5	7	Sri Pratyush Kumar Das	Passed	-	-
6	9	Sri Muralidhar Nayak	Passed	-	-
7	10	Sri Bishnu Charan Mohanty	Passed	-	-
8	11	Sri Chittaranjan Nayak	Passed	-	-
9	12	Sri Binod Digal	Passed	-	-

Sd/- Gokul Chandra Panda  
Deputy Examiner-cum-  
Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**NOTIFICATION**

**No-LFA-II-FE-I-13/2011-2809/F., Date\_26.04.2011**

The following Auditors of Local Fund Audit Organisation, Finance Department who appeared at the 44<sup>th</sup> Departmental Examination of Auditors held in the month of December, 2009 and secured 50(fifty) percent and above marks in the respective papers are hereby declared to have passed the said examination in the said paper/papers in accordance with Rule-15 (2) of OSFS (LFA) Rules, 1995.

<b>Sl No</b>	<b>Name of the Auditors</b>	<b>Roll No</b>	<b>Paper-I</b>	<b>Paper-II</b>	<b>Paper-III</b>
1	Sri Chitaranjan Senapati	1	-	Passed	-
2	Sri Keshab Ch. Nath	3	Passed	Passed	Passed
3	Sri Pradeep Ku. Sahoo	4	Passed	Passed	Passed
4	Mita Sethi	5	Passed	Passed	-
5	Sri Chinmaya Kumar Pratap	6	Passed	Passed	-
6	Sri Bishnu Charan Nayak	7	Passed	Passed	Passed
7	Sri Sukanta Kumar Mallick	8	Passed	Passed	-
8	Sri Sunil Kumar Bangari	9	Passed	Passed	-
9	Sri Narasingha Patnaik	12	-	Passed	-
10	S. Ramakrishna Rao	13	-	Passed	-
11	Sri Sushanta Kumar Mahapatra	14	Passed	Passed	-
12	Sri Santanu Kumar Tripathy	15	Passed	Passed	-
13	Sri Dharmajaya Behera	16	Passed	Passed	-
14	Sri Arakhita Bhue	17	Passed	Passed	-
15	Sri Sanjaya Kumar Parida	18	Passed	Passed	Passed
16	Sri Amulya Kumar Sahoo	19	Passed	Passed	Passed
17	Sri Sukumar Satpathy	20	Passed	Passed	-
18	Sri Sebaram Meher	21	Passed	Passed	Passed
19	Sri Prakash Chandra Pradhan	22	-	Passed	-
20	Sri Rabindra Singh	23	-	Passed	-
21	Sri Bibhu Prasad Mishra	24	Passed	Passed	-
22	Sri Dillip Kumar Ghadai	25	Passed	Passed	Passed
23	Sri Niranjan Mohanty	26	-	Passed	Passed
24	Sri Gopal Ch. Mohanty	27	Passed	Passed	-
25	Sri Sanatan Dash	28	-	Passed	Passed
26	Sri Jayaprakash Dishari	29	Passed	Passed	Passed



27	Sri Bijaya Kumar Sarangi	30	-	Passed	Passed
28	Jyotshna Kumari Gomango	31	Passed	Passed	-
29	Geetanjali Maharathi	32	Passed	Passed	Passed
30	Sri Pratap Ch. Mishra	35	-	Passed	-
31	Sri Kanhu Charan Majhi	36	-	Passed	-
32	Sri Jiten Kumar Pati	37	Passed	Passed	-
33	Puspanjali Meher	38	Passed	Passed	-
34	Sri OM Prakash Tapno	39	Passed	Passed	Passed
35	Sri Himanshu Sekhar Nath	40	Passed	Passed	Passed
36	Purnima Biswal	41	Passed	Passed	-
37	Sri Surya Kumar Nayak	42	Passed	Passed	-
38	Sri Pradeep Kumar Mistry	43	-	Passed	-
39	Sri Prithiraj Meher	44	-	Passed	-
40	Snigdharani Nayak	45	Passed	Passed	-
41	Priyambada Kanhar	46	Passed	Passed	-

Sd/- P.K.Rout  
D.E-Cum-Deputy Secretary to Govt.

Memo No.2810(2)., Date26.04.2011

Copy in duplicate forwarded to the Director, printing, stationery and publication, Orissa, Cuttack for information and necessary action.

He is requested to publish this notification in the next issue of Orissa Gazette and supply 50(fifty) copies to this Department for future reference and record.

Sd/- P.K.Rout  
D.E-Cum-Deputy Secretary to Govt

Memo No.2811(13)., Date26.04.2011

Copy forwarded to all District Audit Officers, LFA for information and necessary action. The result of the 44<sup>th</sup> Departmental Examination of Auditors may be circulated among the concerned Auditors and be entered in their Service Books.

Sd/- P.K.Rout  
D.E-Cum-Deputy Secretary to Govt.

Memo No.2812(10)., Date26.04.2011

Copy to LFA, State Headquarters, Finance Department/All ASOs of LFA-I & II Branch, Finance Department/Guard File (5 copies) for information.

Sd/- P.K.Rout  
D.E-Cum-Deputy Secretary to Govt.

**GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT**

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**No. 4489 /F Dt. 19.06.2009  
LFA-II-GPF-13/2009**

**From**

**Shri P. K.Rout  
A.E-cum-Under Secretary to Govt**

**To**

**All District Audit Officers  
Local Fund Audit.**

**Sub:- Regarding incomplete G.P.F applications.**

**Sir/ Madam,**

I am directed to say that most of the G.P.F applications received in this Department are found in complete as the same invariable are submitted without (i) copy of the last sanction order / (ii) letter No and date of transmission of Annual Statement of withdrawals from G.P.F Accounts of individual subscriber in respect of the previous year to A.G(A&E),Orissa etc.

You are, therefore, requested to look into it and ensure , while forwarding the applications for sanction or advance/withdrawal from G.P.F that the applications are complete in all respect for their quick and convenient disposal.

Yours faithfully,

Sd/-

A.E-cum-Under Secretary to Govt.

Data prepared by **Local Fund Audit (Audit Wing/ Computer Section),**  
Compiled at **Finance Information Division, Finance Department**  
and  
Printed at **Orissa Government Press, Madhupatna Cuttack-10**