

vehicle should not take up repair work etc. if he does not have or is not likely to have sufficient funds by the time the work is complete.

- (viii) The M. V. I. (Technical) should review performance of garage/shops concerned every year and shall report to Collector and Deputy Commissioner, Transport (Technical). Surprise check on garages should be done by the representatives of Commissioner of Transport".

P. K. PATNAIK

Commissioner-cum-Secretary to Government

No. 1135--XIX-Aud.-1/90-F.

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

Bhubaneswar, the 7th March 1990

From

Shri P. K. Patnaik,
Commissioner-cum-Secretary to
Government, Finance Department.

To

All District Audit Officers

Subject—Review of monthly progress reports on programme and achievements of L.F.A. Organisation.

Sir,

I am directed to say that the review of the Monthly Progress Reports reveal that the over-all performance of the L. F. A. Organisation is not up to expectation. Follow up action arising out of the Audit Reports are not being taken up with a sense of urgency and action in this score is rather routinised. Audit Officers are therefore required to reorient the audit staff under his control by adhering to following guidelines.

1. Punctuality in submission of the Monthly Progress Report must be maintained :—

2. The D. A. Os. are squarely responsible for the short fall of the Annual Audit Programme. The D. A. Rs. should be reviewed

on the spot on the succeeding day, of the date of completion of audit and in the presence of the Auditors concerned.

3. The efficiency of an Auditor/Supervising Officer in the filed largely depends on how best he succeeds in having common objections removed before the report is finalised for approval and they should also make it a point to see that the objections raised are *bona fide*, valid and qualitative. Instead of raising flimsy objections as a matter of routine, the supervising officers should see that persistent irregularities are avoided as far as possible.

4. The Check Register of Audit Reports should always be made up to date. Compliance to the last and previous audit reports should be called for during the course of audit/review/inspection and verified on the spot and the result recorded in the current audit reports/review and inspection notes.

5. The District Collectors should be requested to convene District Triangular Committee meetings for review of outstanding audit objections and their compliances.

6. Surcharge action on Audit Report in respect of statutory audits should be geared up. Responsibility under Section 9 of the O. L. F. A. Act 1948, should be correctly fixed and present whereabouts of the delinquent persons invariably obtained and recorded in the reports. Utmost care should be taken and surcharge cases dealt with judiciously. All appeal cases should be dealt promptly and referred to Government with comments without loss of time.

7. Full information should be furnished with explanatory notes in the annexures to the Monthly Progress Report. The D. A. O. should ensure the correctness of the M.P.R. and up dating of basic records/registers by the end of each month to which the M.P.R. relates.

8. The provisions of O. L. F. A. 1948, Rules, Executive Instructions and Government orders issued so far, should be scrupulously adhered to.

Yours faithfully

P. K. PATNAIK

Commissioner-cum Secretary to
Government