

**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

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No. 17909 /F, Bhubaneswar, dated the 22nd June, 2016  
**FIN-AA-AUDIT-0002-2013**

**OFFICE MEMORANDUM**

To

**The Additional Chief Secretary to Government/  
Principal Secretary to Government/  
Commissioner-cum-Secretary to Government/  
Secretary to Government/  
EIC-cum-Secretary to Government/  
All Departments of Government.**

Sub: **Time Bound Compliance on Inspection Reports, Draft Audit Notes, Draft Audit Para, C&AG Para, ATN on recommendations of Public Accounts Committee and COPU (Committee on Public Undertakings).**

Ref: **Finance Department O.M. No.21352/F., dt. 18.07.2014.**

(1) Instructions have been issued by the Finance Department time and again for time bound compliance to Inspection Reports (IR), Draft Audit Notes (DAN), Draft Audit Para (DAP), C&AG Para, on recommendations of Public Accounts Committee (PAC) and Committee on Public Undertakings (COPU). Of late, it came to the notice of the Finance Department that the guidelines and instructions issued from time to time are not followed, resulting in huge pendency in compliance. In absence of reply from the Department concerned, Draft Paragraphs are taken to the C&AG Report without incorporating the views of the State Government. Therefore, it is now felt necessary to refresh the memories of the concerned authorities regarding time line fixed for such compliance and their role and responsibility.

(2) Type of Audit Observations	Time limit for Compliance	Authorised Officer for Compliance	To whom compliance is to be given
Inspection Reports	One month	Head of Office / Public Sector Undertakings.	Accountant General through Head of Department / Controlling Officer
Draft Audit Note	Six weeks from the date of receipt of DAN	Heads of Department / Administrative Department	Accountant General concerned.
Draft Audit Para	Six weeks from the date of receipt of DAP	Administrative Department	Accountant General concerned.
Action Taken Report on C & AG Para	Three months from the date of laying of the report in the Assembly	Administrative Department	Public Accounts Committee (PAC) / Committee on Public Undertakings (COPU)
ATN on PAC recommendations / Recommendations of the COPU	Six months from the date of laying of the report in the Assembly	Administrative Department	Public Accounts Committee / Committee on Public Undertakings (COPU) after vetting by AG.

### (3) Role and Responsibilities :

#### (a) Head of Office/Public Sector Undertakings :

- (i) To ensure submission of first reply to each IR Para to the Head of Department/Controlling Officer for approval within the prescribed time limit and to submit an interim reply if final reply is to be delayed.
- (ii) To ensure that lapses pointed out in Audit are not repeated in future.

#### (b) Head of Department :

- (i) Approval of the reply to IR Para received from Heads of Offices/Public Sector Undertakings & onward transmission of the same to AG, Odisha.
- (ii) Compliance to Draft Audit Note within the prescribed time limit and to provide material for-compliance of Draft Audit Para and C&AG Para as well as to maintain confidentiality on the Draft Audit Note/Draft Audit Para.
- (iii) To convene Departmental Monitoring Committee meeting in each month to review the progress of compliance and pending position.
- (iv) To arrange Triangular Committee meetings through the Accounts Officer for settlement of IR Para.

**(c) Administrative Department:**

- (i)** Compliance to Draft Audit Note, Draft Audit Para, C&AG Para and Action Taken Note on PAC recommendations/ Recommendations of the Committee on Public Undertakings, within the prescribed time limit and to maintain confidentiality on the Draft Audit Note/Draft Audit Para.
- (ii)** To convene Departmental Monitoring Committee meeting in each month to review the progress of compliance and Triangular Committee meetings through the FA's/AFA's for settlement of IR Para.
- (iii)** To obtain permission of the Chief Secretary through Finance Department for necessity of a belated compliance than the prescribed time limit.

**(4) Implementation of Odisha Central Audit Management Portal (OCAMP) for Audit Tracking :**

Of late an IT Based Audit Management System OCAMP has been introduced to facilitate the Departments of Government and Finance Department to monitor and to take timely action on Audit Observations. It has been made operative for all Departments of Government vide F.D.O.M No. 20361 dated 9<sup>th</sup> July, 2014 and modalities of operations have been outlined in F.D.O.M No.14121 dt.29.04.2014. Office of the A.G., Odisha has already started uploading of IR through the OCAMP and Compliance is to be given through the system for better management and tracking of the Pending Position of Audit Observations.

All the Authorities concerned are required to take appropriate action for compliance on different type of Audit Observations, as per the time limit fixed for the same.

**Sd/-**

**(R.Balakrishnan)**

**Additional Chief Secretary to Government,  
Finance Department.**