

3. A great deal of difficulty arises when the deviations from the approved audit programme are not intimated at all or in time to the higher authorities. In fact, the Department remains in dark as to which institutions are actually under audit during a particular periods due to non-availability of such information. In order to obviate this difficulty, the Audit Officers were instructed in this Department Letter No. 3487/LFA dated the 28th July, 1970 (page 120 of Handbook of Important Circulars Vol.1) to report all deviations promptly before the deviations actually take place. It is a matter of great concern that the position has not improved to the desired extent in spite of the instructions issued earlier.

4. It is also observed with concerned that transfer of an audit party or an auditor from one circle to another is undertaken frequently without assigning any adequate reasons. Therefore such transfer should not ordinarily be effected unless there is an allegation of any serious nature against the audit party or an auditor. Moreover, it should be ensured that neither any Audit Superintendent nor an Auditor be entrusted with the audit of any institution situated within his home Education-Division.

5. Deviation from the approved Annual Audit Programme should not be resorted to as a matter of course. The District audit Officers are therefore, impressed upon again to strictly adhere to the approved Annual Programme of Audit henceforward and any deviation without prior approval will be seriously viewed.

The receipt of the circular may be acknowledged.

N. R. DUBEY

Examiner of Local Accounts
Cum-Addl. Secretary to Govern-
ment.

FINANCE DEPARTMENT

No. 331(13)—XIV. A. 30/90—/F.

The 16th January 1991

From

SHRI N. R. DUBEY,

Examiner-cum-Additional Secretary to Government

To

All District Audit Officers

Sub—Training of newly posted auditors to different District Audit Offices

Sir,

The question of allowing a reasonable period to the auditors who have been newly recruited and posted to different District Audit Offices of the L. F. A. Establishment to get themselves acquainted with the Local Fund Audit Act and Rules and other procedures relating to audit was under consideration of Government. It is but common that newly recruited auditors might not be able to take up audit of accounts of various institutions under the Local Fund Audit unless they acquire a rudimentary knowledge as to the contents and application of the Acts and Rules and other intricacies involved in audit.

2. After careful consideration, it has been decided that all the newly posted auditors may be allowed to undergo training for a fortnight under your direct control and supervision.

Receipt of this letter may be acknowledged

Yours faithfully

N. R. DUBEY

Examiner-cum-Additional Secretary to
Government.