

FINANCE DEPARTMENT

No. 6773 (13)—XIV.-Aud.-40/91-F.

The 9th October 1991

From

Shri B. B. MOHANTY
Deputy Examiner of Local Accounts -cum-
Deputy Secretary to Government.

To

All District Audit Officers, Local Fund Audit

Subject --Common mistakes noticed in the Audit Reports

Sir,

In course of scrutiny of audit reports, some common mistakes are being noticed. Although instructions were issued earlier to avoid such mistakes, it is now felt that the District Audit Officers are not attaching due importance to rectify such mistakes before issue of the Audit Report.

Instances of common mistakes found out in the audit reports are enumerated below:—

1. List of important irregularities is not attached to the Audit Report
2. No number is assigned to the Audit Report
3. Full name of the delinquent is not written both in the Surcharge Statement as well as in the relevant para.
4. The correct /present address is not furnished in detail in the Audit Report, if the delinquent has been transferred at the time of audit.
5. The amount differs in the Surcharge Statement as against the amount mentioned in the connected paras.
6. Totallings are not correctly made in the Surcharge Statement
7. The Surcharge Statement is not signed by the District Audit Officer
8. The Surcharge Statement is not prepared properly bifurcating the amount under Part I & II.

Hence, the District Audit Officers are requested to avoid recurrence of such mistakes in the audit reports in future.

Yours faithfully

B. B. MOHANTY

Deputy Examiner of Local Accounts
-cum-Deputy Secretary to Government