

FINANCE DEPARTMENT

No. 9820 /F., Bhubaneswar, dated the 29th October, 2002.
XIX Aud. 51/2002

From

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

To

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

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 order 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 proceeding 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. 16.3.1968, No.3088/F., Dt. 18.7.1972, No.2527/F., Dt. 10.6.1972, No.5834/F., Dt. 27.11.1971 and No. 6987/F., Dt. 6.9.1993. 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 Offices the recovery of surcharged amount through certificate proceedings u/s 10(1) is not being reported to the Headquarters.

It is revealed in course of review at the headquarters level that surcharge orders 4/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 have 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 Offices and cross verification of the position from the register No. 10 maintained 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 headquarters in proforma annexed herewith by 20th of the succeeding months.

Yours faithfully,

Sd/-

Examiner-Cum-Addl. Secretary to Government.

APPENDIX- 4
Register 9
REQUISITIONS FOR CERTIFICATES UNDER THE ORISSA PUBLIC DEMANDS
RECOVERY ACT, 1962

(Act 1 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 Requiring 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. Realisations.
 - a) Amount.
 - b) Number of chalan.
 - c) Date.
 11. Remarks.
- Note- (1) The Certificate Officer's initial in column 5 is not required when 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 subdivisional headquarters, 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 incharge 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 No. 10A certificate of such comparison having been made 4, and of the check made by the Manager, should be entered in this register and be initiated by the Manager.

Monthly information on recovery made through Certificate Cases Initiate
under section 10(1) of OLFA Act, 1948.

District _____

Month _____

	<u>No. of cases</u>	<u>Amount (in rupees)</u>
(i) Certificate 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 L.F.

District _____

PROCEEDINGS OF THE REVIEW MEETING ON SURCHARGE HELD
IN THE CHAMBER OF THE EXAMINER-CUM-ADDITIONAL
SECRETARY TO GOVERNMENT, FINANCE DEPARTMENT ON
9. 9. 2002.

The meeting was taken by the Examiner. The following officers participated in the meeting.

1. Sri A. Misra, D.E.-Cum. D.S.
2. Sri B. D. Patra, Audit Officer
3. Sri B. B. Baral, Audit Supdt.
4. Sri Satyananda Pradhan, Audit Supdt.
5. Sri Prabhakar Misra, Audit Supdt.

2. In course of visit to some of the district offices it was observed that the surchargeable amount for initiation of surcharge proceedings are kept pending for pretty long period (in some cases for more than 10 years), Guideline was, therefore, issued to all the DAOs for disposal of surcharge cases including the backlog in D.O. letter No. 3858/F., 6.8.2002 with a request to take systematic and effective steps for disposal of the surcharge cases within a specific time frame. The following datelines were fixed for disposal of the cases relating to different years of audit.

<u>Surcharge action</u>	<u>Year</u>	<u>Dateline fixed</u>
Show-cause notice	1998-99	September, 2001
Surcharge Proceeding	1998-99	December, 2001
Show-cause notice	1999-2000	December, 2001
Surcharge Proceeding	1999-2000	March , 2002
Show-cause notice	2000-01	March , 2002
Surcharge Proceeding	2000-01	June, 2002

Although the time was fixed for disposal of the surcharge cases including the backlog expired, it is seen that most of the District Audit Officers are lagging behind in disposal of the targetted surcharge cases. The show-cause notices for the year 1998-99 were only issued in most of the districts. It is, therefore, felt necessary to specifically review this aspect every month as per the performance report to be received from all the DASs demi officially.