

GOVERNMENT OF ORISSA  
FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar the dated 4.3.2003.

No. 8761/F.,

Sub:- Recovery of dues arising out of Audit objection.

The undersigned is directed to say that as per rule 68 of O.C.S. (Pension) Rules, 1992 advances alongwith other Government dues outstanding against the Govt. servant can be adjusted from the gratuity of the retiring personnel. It has further been stipulated in the Finance Department Office Memorandum No. 31740/F., dt. 22.8.91 that the finding in an audit report/para do not impose any liability on the Govt. servant concerned unless the same is established in a Departmental proceedings initiated against him under the Orissa Civil Service (C.C. & A.) Rules, 1962. Some Government Departments have raised a doubt as to whether the Govt. dues covered; under audit para/report can be realized from the terminal benefits of Government employees concerned without initiating departmental proceedings.

It is hereby clarified that where the audit report/para indicates drawal of cash advances which remains to be repaid, money drawn but not utilized or balance after utilization is not deposited and cash embezzlement by interpolation of figures etc., the recovery should start immediately without waiting for Departmental proceedings. Before ordering the recovery of the amount outstanding against a Government employee as pointed out in the audit report/para which falls within the ambit of the above category, the employees concerned shall be given an opportunity to produce proof in support of the deposit of the amount objected to by the audit within fifteen days. In case, the employee fails to provide necessary evidence of the money having been deposited, the Head of Office shall take immediate steps to recover the amounts from the pay/gratuity of the Government employees concerned.

Where the loss of Government money either by misappropriation or otherwise as pointed out by the audit is of a nature where no direct responsibility can be fixed without resorting to a fact finding enquiry, in such cases Departmental proceedings should be instituted under O.C.S. (C.C. & A.) Rules, 1962/O.C.S. (Pension) rules, 1992 on the basis of the audit para/report.

Head of Offices should furnish their views on the audit report alongwith the action taken for recovery of Government dues within two months from the date of receipt of the same and forward it to Govt. for appropriate orders. On receipt of the same, the Administrative Department should take a view within a month. Government shall be constrained to fix responsibility in cases where such action has not been taken.

The procedure outlined in the preceding paragraph shall be followed strictly by all Heads of Departments and Administrative Departments for finalisation of the audit report and paras in order to avoid delay in finalisation of recovery of Government dues.

Sd/- P.K.Panda  
Additional Secretary to Government.

Memo No. 8762(230)/F., Dated. 4.3.2003.

Copy forwarded to all Departments of Government/All Heads of Departments for information and necessary action.

Sd/-  
Under Secretary to Government.