

महालेखाकार (लेखापरीक्षा-II) का कार्यालय, केरल, तिरुवनंतपुरम
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT-II), KERALA,
THIRUVANANTHAPURAM

सं.मले. (लेप. II)/एपीसीसी/02-06/2025-26/
No. AG (Au-II)/APCC/02-06/2025-26/
दिनांक/Date- 08-10-2025

कार्यालय आदेश / OFFICE ORDER No. 05

विषय:- निरीक्षण रिपोर्ट और लेखापरीक्षा दस्तावेजीकरण के समय पर प्रस्तुतीकरण और गुणवत्ता आश्वासन के लिए सुधारात्मक उपायों का कार्यान्वयन-संबंधी।।

Sub: - Implementation of Corrective measures for timely submission and quality assurance of Inspection Reports and audit documentation-reg.

As a corrective measure for timely submission of Inspection Reports (IR) and for the quality assurance of IRs and audit documentation, the following directions are communicated for strict adherence by field audit parties and respective headquarters sections.

1. **Issue of Memos for Delayed Submission of IR by Field Audit Parties (FAPs):** The memos for delayed submission of IR on completion of field audit shall be invariably issued to SAO of the FAP and GO should initiate administrative action in cases where the responses received are not satisfactory.
2. **Proper linking of KDs by FAPs:** Advisory shall be issued to SAO (FAP) and concerned team member for faulty KD linked observations at the first instance and disciplinary actions should be initiated on repeated instances.
3. **Timeliness of issuing of IR:** Reasons that leave has been granted, holidays have come in between etc. should not be a ruse for delaying the issue of IR. There are no compromises for quality and timeliness of the work. If needed, the leaves shall be restricted and work should be carried out during the weekends or holidays on case to case basis. Prioritization of the task at hand under each AAO/ other officials of the section shall be done by the Branch officer (BO) and close monitoring of the work shall be ensured by the GO and BO.
4. **Audit Programming:** While finalizing the ADMs and audit programme due consideration of the party strength and available FAPs have to be ensured by the programme sections. Extension and loss of mandays due to leave/other diversions shall invariably recorded.
5. **Watching the performance of Field Party members:** A separate file on each of the officials in FAPs and Hqrs vetting sections shall be maintained by the concerned GO and copies of memos and advisories shall be kept in the respective files for watching performance and enabling the reviews under APAR and FRSR.
6. **Documenting and communicating OIOS related issues, if any:** Issues faced in OIOS shall be properly logged and brought to the notice of concerned wing in headquarters through ITS on regular basis. Sr DAG (admin) may conceive and enable necessary mechanisms for the same.
7. **Key Performance Indicators:** FAPs and Programme sections may be

sensitized that timelines of Audit Reports and IRs are important KPIs for the organization and performance against KPIs are being watched at the highest levels.

(महालेखाकार के दिनांक 27.09.2025 के आदेशानुसार)
(vide orders dated 27.09.2025 of Accountant General)

वरिष्ठ उप महालेखाकार (प्रशा. व एएमजी-I)
Sr. Deputy Accountant General (Admn & AMG-I)

प्रतिलिपि/Copy to:

1. वरिष्ठ उप महालेखाकार/ एएमजी I, एएमजी II, एएमजी III
Sr. Deputy Accountant General/ AMG I, AMG II, AMG III
2. महालेखाकार के सचिव
Secretary to Accountant General
3. वरिष्ठ लेखापरीक्षा अधिकारी/ एएमजी I, एएमजी II, एएमजी III
Sr. Audit Officer/ AMG I, AMG II, AMG III, Field Parties

