

महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
लेखापरीक्षाभवन, 361, अण्णासालै, चेन्नै-600 018
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL),
“LEKHA PARIKSHA BHAVAN”, 361, ANNA SALAI, CHENNAI – 600 018

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Director (DT-I)

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Director (DT)-I 631	SAO/Prog & Genl 621	SAO/Reports 622	SAO/DP 614
Prog. Sec 624	Tech. Cell 619	Claims 647, 662	EDP 443/440

No. DGA(C)/ITRA/Unit-1(1)/28-807/2024-25/

Dt.12.09.2024

**TOUR PROGRAMME OF ITRA PARTY XII FOR THE THIRD QUARTER OF
AUDIT CYCLE 2024-25**

LAP. No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of work ing Days	From	To	Audit Period
XII	V. Saravanan, SAO R. Muthukumar, AAO P. Senthilkumar, Supr	Ward-1, Virudhunagar	21	18.09.2024	18.10.2024	2017-18 To 2023-24
		Non-Corporate Ward 2(3), Madurai	14	21.10.2024	08.11.2024	2023-24
		Ward-1, Dindugal	24	11.11.2024	13.12.2024	2023-24
		Material for ZAO audit for 2023-24 is expected from DGACR, New Delhi during Sep/Oct 2024. The team has to take up ZAO Audit of Madurai and Trichy offices for 05 days each during this quarter				

List of Holidays:

MONTH	DATES OF HOLIDAYS
Oct 2024 (20 working Days)	2 5,6 11,12,13 19,20 26,27 31
Nov 2024 (20 working Days)	2,3 9,10 15,16,17 23,24 30
Dec 2024 (21 working Days)	1 7,8 14,15 21,22 25 28,29

Closed Holidays

DATE	DAY	NAME OF HOLIDAY
02.10.2024	WEDNESDAY	Mahatma Gandhi's Birthday
11.10.2024	FRIDAY	Ayudha Pooja
12.10.2024	SATURDAY	Dussehra
31.10.2024	THURSDAY	Diwali
15.11.2024	FRIDAY	Guru Nanak's Birthday
25.12.2024	WEDNESDAY	Christmas Day

Restricted Holidays

DATE	DAY	NAME OF HOLIDAY
10.10.2024	THURSDAY	Dussehra (Saptami)
07.11.2024	THURSDAY	Chhatpuja/Kanda Sashti
24.12.2024	TUESDAY	Christmas Eve

INSTRUCTIONS TO FIELD PARTIES

1. In view of the tight time schedule, Receipt Audit Officers are requested to ensure that the tour program is strictly adhered to and that no extension is sought for. Due to the limited number of scrutiny cases in any unit, if the audit can be completed before the programmed date, a request may be sent by HOP to Director/DT-I in OIOS for pre closure of Audit.
2. Due to administrative reasons, in some occasions the approved audit program is subject to change. Hence, in general the audit intimation to programmed audit units is sent only two or three weeks before the date of audit. All the HoPs are requested to call the respective ITO/AC/DC of the programmed unit and confirm the receipt of audit intimation and dates of audit, atleast two weeks before the program date. **The latest Telephone Directory of ITD, Tamil Nadu with address of all audit units, Telephone, Mobile numbers and e-mail IDs of Assessing Officers is enclosed for the convenience of party members.**
3. Before commencement of Audit, the details of pending paras along with copies of respective paras, previous records if any, list of non production of records in previous audits and Tax Recovery pending cases may be obtained from concerned Hqrs. Sections. It may also be ensured that the period of records to be verified during the current audit are in continuity with the previous audit period. All AAOs in Hqrs sections are directed to co-ordinate with audit parties in furnishing the details required by them for smooth conduct of audit.
The total list of audit units and which Hqrs section is looking after those units is enclosed for the convenience of party members.
4. Receipt Audit Officers should pay special attention to the clearance of outstanding observations for discussion with the Assessing Officer concerned.
5. The period of coverage of audit on the LAR would indicate all the financial years for which the audit was conducted including merged units. It should be ensured that all the outstanding paras and documents not produced of merged units are to be incorporated in the DLAR.
6. The "Code of Ethics" form should be filled in and the original should be submitted along with the Draft LAR.
7. A Daily Progress Report in a format in Form 9 of the cases seen must be sent along with weekly tour diaries by Friday evening or Monday morning by e-mail to the Headquarters.
8. Special attention may be given on the records not produced during previous audits. Reason for non-production of these records may be analysed and raise a para in LAR without fail. The party should also specifically state about the non-production / belated production of records supported by requisition for records, remainders for the same during the current audit. (***Read this with SOP in instruction S.No.23***)
9. Approval for any change/deviation in the programme has to be applied in advance through 'deviation note' in OIOS.
10. Prior sanction of leave is required for HoP to make any alteration in the party especially at the commencement and completion of the audit programme.
11. Hard copies of audit memo and other annexures/data has to be submitted with the Draft LAR.
12. All the soft copies of the KDs of all the cases audited shall be submitted to Hqrs along with the Draft LAR.
13. Filled in checklist of identified top high risk assesses should be submitted to Hqrs along with Draft LAR.

14. TA Claims bills should be submitted within 60 days of it becoming due which is calculated from the date of completion of the journey on tour, irrespective of whether the advance drawn or not (vide claims circular No.3 dated 28.08.2017). Hence the TA claims may be sent to the controlling section in time for onward transmission to Claims section within the due dates.
15. It may be strictly ensured that the party events are sent to Headquarters by 5th of the following month.
16. Details, if any, sought for Performance Audits/SSCA, may be provided in addition to the regular audit.
17. Along with the Draft LAR, all ITRA field parties should attach a soft copy of scrutiny list duly filled in and work distribution among party members in OIOS.
18. Circular No.05/2023-24 issued by Technical Cell on 18.05.2023 with regard to Sampling methodology and submission of Draft LAR to Hqrs in hard copy, etc., should be adhered to by all field parties. **(Copy enclosed)**
19. Circular No.10/2023-24 issued by Technical Cell on 25.05.2023 with regard to Non-Production of Records and Pending Tax Recovery cases, etc., should be adhered to by all field parties. **(Copy enclosed)**
20. Circular issued by SAO/Hqrs on 04.08.2023 directing field parties to enclose the Draft LAR and List of Scrutiny cases in standard format should be adhered to by all the field parties. **(Copy enclosed)**
21. In case of audit of Non-Asst Units, the draft Tool kit already provided through a separate link may be filled in and send the same with feedback if, any along with Draft LAR to Hqrs in OIOS. **(Copy enclosed)**
22. An SOP with regard to reply from Department for Audit Observations and Non-production of Records, issued by Secretary to DG vide Circular dated 29.04.2024 should be adhered to. **(Copy enclosed)**
23. Instructions in Circular issued on 11.07.2024 with regard to issue of Audit Observations on Over Assessments shall be complied with. However, sending of relevant documents to Hqrs by e-mail (saodt.chn.pdac@cag.gov.in) as mentioned in circular is dispensed. The relevant key documents along with audit observation on over assessment shall be sent to the SAO/Tech.Cell through e-office by HOP of the team. **(Copy enclosed)**
24. Ensure the mandatory details like Name of the Assessee, PAN, AY and title of the observation are included in the audit observation as per Circular-12, dated 26.09.2023. **(Copy enclosed)**

(Approved by DGA(C) on 11/09/2024)

SD/-

Senior Audit Officer/ ITRA (Prog.)

वरिष्ठ लेखापरीक्षा अधिकारी/आईटीआरए (प्रोग्राम)

Copy to:

1. Dir/DT-1
2. Secy to DGA(C)
3. SAO/EDP (to upload in website)
4. SAOs /AAOs/Suprs, Field parties
5. SAOs/ ITRA HQrs Chennai & Madurai
6. SAO/Admn.
7. SAO/Claims
8. SAO/Hindi Cell
9. AAOs of Hqrs. units.
10. File