

**Revised Tour programme of AP-02 for 2<sup>nd</sup> quarter of 2024-25**

पार्टी कार्मिक/Party Personnel:-

सर्वश्री/S/Sri

1. DINABANDHU BEHERA-I, Sr.AO
2. S. VENUGOPALAM, AAO
3. SANDEEP MOHANTY, AAO
4. MAHESH DAS, AAO (till 23.08.2024)

Sl. No.	Name, address & contact no.of the Auditee	Audit Type	Period of audit	No. of days	Holiday(s)
1.	<b>Indian Bureau of Mines, Plot No. 149, In front of CPWD Office, Pokhariput, Bhubaneswar - 751020</b>	<ul style="list-style-type: none"> <li>• Collection of information on AIPA on Assessment, levy and collection of GST on Minerals</li> </ul>	08.07.2024 to 09.07.2024	02	-
2.	<b>Pr. Secretary to Govt. of Odisha, Steel &amp; Mines Department, Lokseva Bhawan, Bhubaneswar-751001</b>	<ul style="list-style-type: none"> <li>• Compliance Audit for the financial year 2023-24 and other activities, schemes &amp; policies etc.</li> <li>• Collection of information on AIPA on Assessment, levy and collection of GST on Minerals &amp; NRA/GASAB</li> <li>• Scrutiny of press clipping/complaint cases (if any).</li> </ul>	10.07.2024 to 23.07.2024	10	July- 13,14,17,21
3.	<b>Director of Geology &amp; Mines, Heads of Department Building, Bhubaneswar</b>	<ul style="list-style-type: none"> <li>• Compliance Audit for the financial year 2023-24 and other activities, schemes &amp; policies etc</li> <li>• Collection of information on AIPA on Assessment, levy and collection of GST on Minerals &amp; NRA/GASAB</li> <li>• Scrutiny of press clipping/complaint cases (if any).</li> </ul>	24.07.2024 to 22.08.2024	22	July- 27,28 Aug- 04,10,11,15, 18,19
4.	<b>Director of Minor Minerals, Heads of Department Building, Bhubaneswar</b>	<ul style="list-style-type: none"> <li>• Compliance Audit since inception till FY 2023-24 and other activities, schemes &amp; policies etc</li> <li>• Collection of information on PA on Assessment, levy and collection of GST on Minerals &amp; NRA/GASAB</li> <li>• Scrutiny of press clipping/complaint cases (if any).</li> </ul>	23.08.2024 to 05.09.2024	10	Aug- 24,25,26 Sept- 01,07,08,
<b>Report to Headquarters from 06.09.2024(FN) for submission of report and discussion of PA on DMFT till 13.09.2024 as per the instructions of Sr. AO/ECPA</b>					
5.	<b>Deputy Director of Mines, Cuttack Nimpur, Jagatpur, Ward No-49, Infront of Tangi-Choudwar Tahasil office, Cuttack</b>	<ul style="list-style-type: none"> <li>• Compliance Audit since inception till FY 2022-24 to 2023-24 and other activities, schemes &amp; policies etc</li> <li>• Collection of information on PA on Assessment, levy and collection of GST on Minerals &amp; NRA/GASAB</li> <li>• Scrutiny of press clipping/complaint cases (if any).</li> </ul>	17.09.2024 to 27.09.2024	10	Sept- 14,15,16,22
<b>Further Programme follows...</b>					



**Mandatory Instructions to Field Parties**

1. RO may submit a list of cases under the period of audit by the end of 2<sup>nd</sup> day and the selection made from above for audit and send to the Group email and man-days may be reviewed accordingly for surrender or extension.
2. **Revision of Tour Programme:** Prior Telephonic Permission are to be obtained in advance from Group Officer for any suggestion /request for extension/surrender of working days in a Programme followed by written request with detailed justification.
3. **Paragraphs:** All the quoted Act/Rule/Orders/Notification etc. mentioned in preamble and facts & figures of paragraphs are to be supported by relevant and legible key documents (KDs).
4. **Wanting KDs:** Any wanting KD(s) shall be collected by the contributor of Paragraph at his own expense and own time by availing CL/EL at the instruction of vetting/Report section.
5. **Annexure (s):** All the facts and figures of an annexure should be in Excel Sheet with appropriate formulae as per the prescribed format of vetting section/Appendix of Audit Report and only the conclusion drafted into paragraph as per style guide.
6. **Submission of DIR:** Soft copy of the DIR containing Annexure(s) are to be invariably submitted along with hard copy and again sent to official E-mail of BO/AMG-I( Vetting) and AMG-I(Hqr)ID- sahoosk.odi.sca@cag.gov.in within seven days of Completion of audit.
7. **Leave:** Prior intimation to Group Officer is mandatory before leaving the camp at audit location followed by email/fax for availing any kind of leave.
8. Adherence to the **guidance note** issued by Headquarter vide No. **226-09-PPG/2017 dated 23/08/2017** and new **auditing standard** issued by C&AG should be strictly followed.
9. Any material/extraction report/exception report relevant should be collected from the **Data Analytic Cell** (if available) before proceeding to the field unit.
10. **Man days may be surrendered**, if assessment records/volume of work is less in the year of audit. The parties may proceed to next item with intimation to AMG-I(Hq.)
11. Parties should collect the **soft copies of previous IRs** of respective subject from AMG-I Vetting cell before proceeding to Field unit.
12. Parties should **obtain KD in complete form and replies/compliance of the Preliminary Objection Memos** issued from the auditee unit so that the paras can be processed/developed smoothly. Further clarification/documents sought for at the time of vetting may be complied immediately.
13. Any **interesting or new points/paras** noticed may be promptly intimated to all parties/AMG-I vetting cell for circulation among the other concerned field parties for raising similar objection in all the units of the Department audited.
14. **Desk review** should be submitted to AMG-I (Hqrs) mail along with a copy to Group Officer's mail/Concerned Vetting Section's mail.
15. **Non-Compliance:** Any non-compliance to above instructions may be viewed seriously and reflected in APAR and action deemed fit may be initiated against the Contributor/Reviewing Officer.
16. **Non-Production of records:** - All records which are not provided should be part of the Draft Report. Non-production of records is also to be included as a Para in Exit Meeting with the Head of the Organisation/entity.

Sd/-


Sr. Audit Officer/AMG-I (Hqrs.)

Memo No. AMG-I (Hqrs.)-09/TP/AP-02/2024-25/421

Date: 13.09.2024

Copy forwarded to: -

1. Secretary to A.G. (Audit - II)
2. PA to D.A.G. (AMG - I)
3. Sr. A.O, AMG -I (Vetting)
4. BO, EDP Cell
5. AMG - I (Hqrs.) – T.D. Seat/Spare Copy

  
13.09.2024

Sr. Audit Officer/AMG-I (Hqrs.)