



**OFFICE OF THE
ACCOUNTANT GENERAL, (AUDIT-II),
ODISHA, BHUBANESWAR.**

Ph: 0674-2392367

No. AMG-I (HQ)/07/ Audit Intimation/2025-26/ 693

Date: 20.11.2025

To

**The District Transport Manager,
Odisha State Road Transport Corporation, Rourkela
Sector-2, Rourkela,
Odisha, 769006**

Sub: - Compliance Audit for the FY from 2019-20 to 2024-25 and other activities, schemes & policies etc. – regarding.

Sir,

In accordance with our Annual Audit Plan and the Quarterly Audit Programme, the Compliance Audit of the accounts and/or transactions of your office will be taken up by the audit team of this office from **24.11.2025**. The audit team will comprise:

Sl. No.	Name & Designation S/Shri	ID No.
1	Sri Hrushikesh Barik, SAO(C)	ORBWB5011466
3	Sri Bidhydhar Patra , AAO(C)	ORBWB5012793
4	Sri Ankit Narwani, AAO (P)	ORBWB-317-1801

(Compliance audit)

- (i) To confirm whether the activities of government/ public sector entities are in accordance with the relevant laws regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions, policy established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;
- (ii) To examine system of internal control / Internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;
- (iii) To audit Transparency and competitiveness in contracts and procurements;
- (iv) To examine and report upon propriety in expenditure that has significant bearing on mandate/ operations and budgetary grants of the organization/entity;
- (v) To examine value for money derived from individual or a set of material transactions;
- (vi) To examine the stores and stock accounts, where applicable;
- (vii) To examine Banking and cash management issues (in case of autonomous bodies); and
- (viii) Audit the IT applications etc.

3. The period covered under the audit shall be **for the FY from 2019-20 to 2024-25** which may also include examination of documents/ transactions of the previous year's, considered relevant by the audit team.

4. **As a precursor to the audit, the following pertinent information maybe mandatorily provided to this office within seven days of receipt of this intimation in soft copy to santanukb.comm@cag.gov.in and barikh.odi.sca@cag.gov.in .**

- a. Expenditure of the auditee (Z)
- b. Budget allotted to the unit from all sources (Central/State/ Grants etc.) with details
- c. Salary related expenditure
- d. Revenue generated by the auditee
- e. All Non-Salary Expenditure (Z- Salary expenditure)
- f. Tender details for last 4 years (Ms Excel Format attached)

4. Consistent with contemporary professional practice and provision in CAG's Regulations on Audit and Accounts 2020 (Regulation 132) our audit team would seek an entry conference at appropriate top/ senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective criteria and examination of the internal control system.

It is desirable that the entry conference is held on the first working day of the audit period. On the conclusion of audit, the audit team would request you for an exit conference (Regulation 135) in which audit findings communicated to the auditee will be discussed.

5. The request for entry and exit conference will be made formally by the Head of the Audit Team. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.

6. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts-2020 issued by the Comptroller and Auditor General of India.

7. Under Section 18 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act 1971 it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India to afford all facilities for inspection by the audit team and comply with the request for information in as complete form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.

8. Attention is drawn to Regulation 155, which provides that the form, type and extent of data, information and documents required for audit test and the nature of test shall be determined by audit officer and that the data, information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditee in its performance of functions.

9. We also draw your attention to Regulation 159, which enjoins that where required by audit in special circumstances the auditable entity shall conduct physical verifications of stores, stocks, assets etc. in the presence of the audit officer.

10. We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team like the facilities available for the personnel of the organization.

11. We suggest that you may nominate a liaising officer sufficiently senior level for day-to-day co-ordination in the audit functions.

12. We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of data/ information leading to material scope limitation, the audit team may be compelled to suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.

13. While compilation of information requested for by audit may require some time furnishing of documents held by the auditee organization should be made within the same day since these are readily available.

14. It may be mentioned here that failure to produce necessary records/documents or to respond to the clarifications sought by the audit team would be tantamount to preventing a Government officer from performing his /her duties and could, therefore, invite action under relevant sections of Bhartiya Nyaya Sanhita (BNS) with respect to IPC 175-186.

15. Our audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.

16. We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured/taken by the organisations in our inspection report if remedial measures are taken during audit itself.

17. We hope that your office maintains a file register/register of documents held alongwith the cash book which will be required on the very first day of audit. These and other documents forming the basis of information are to be furnished with reference to the questionnaire.

18. Depending upon the volume of work and supply of information/documents the period of audit may be extended.

19. We bring to your kind notice that our team would expect only working environment assistance in their day to day working and documents and information and nothing more. Should you feel it necessary to contact senior officers you are most welcome to contact the Deputy Accountant General (AMG-I) of audit at telephone numbers **0674-2390880** and, if necessary, even the Principal Accountant General (Audit-II), Odisha at telephone number **0674-2391583** and on e-mail **agauorissa2@cag.gov.in**.

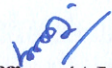
20. In case you have any doubt regarding the genuineness of audit team reporting for audit in your office please feel free to request them to confirm their identity with reference to valid ID card issued by the office to its audit inspection staff.

21. No request for postponement of audit will be entertained unless routed through the Administrative Department, vide Government of Odisha, Finance Department Circular No. Aud (ELP)-9-63-2704(32) dated the 14th of August 1963 and Memo No. Audit (EXUT)-48/3828(32) dated 9th November 1964.

Looking forward to a constructive engagement.

Kindly acknowledge the receipt.

Yours faithfully,


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

