

**THIRD QUARTER TOUR PROGRAMME IN RESPECT OF LG WING****Details of Audit (including CA/PA/DCA Audit) for AAP 2024-25**

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. LBAP-I &amp;IV</b> <b>S/Shri/Ms</b> J.V.S.Vara Prasad Rao,SAO N.Devender, AAO S.Ravindra Prasad, SAO Ramu Tirupathi, AAO		
<b>Details of Auditee Units – AIPA on Smart Cities Mission</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
<b>Consolidation and preparation of the draft report on the AIPA</b>				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. LBAP-II</b> <b>S/Shri/Ms</b> B.Murali Krishna, SAO G.J.Vishwanatha Kumar, AAO K.S.Seshadri, AAO Piyush Kamal, AAO		
<b>Details of Auditee Units – PA on “Implementation of Mahatma Gandhi National Rural Employemnet Guarantee Act ”(MGNREGA)</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
This is the fourth team. Programme given upto 17.10.24				
Consolidation and handing over the collected material to the lead team from 18.10.24. Further programme will be submitted separately after getting clearance from the lead team				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No .LBAP-III</b> <b>S/Shri/Ms</b> P.VijayaLakshmi, SAO Madan Mohan Reddy, AAO		
<b>Details of Auditee Units – PA on “Implementation of Mahatma Gandhi National Rural Employemnet Guarantee Act ”(MGNREGA)</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
This is the third team. All India PA is under progress. Further Programme will be submitted after completion of the handing over of the collected material to the lead team				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. LBAP -V</b> <b>S/Shri/Ms</b> J.Naga Srinivasa Rao, SAO V.Anand, AAO Shubham Dixit, AAO		
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
	Consolidation and preparation of DCIR, Siddipeta (ULB Portion) and Audit of left-over GPs under Vikarabad from 14.10.24			
	Programme will be submitted separately after approval of the sample in respect of DCA on Revenue Generating Assets.			

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No .LBAP-VI</b> <b>S/Shri/Ms</b> N.Venkateswarlu, SAO Kalyanjee A Kumar R, AAO K.Sreenivas Reddy, AAO P.Rameswar Reddy, AAO		
<b>Details of Auditee Units – PA on “Implementation of Mahatma Gandhi National Rural Employemnet Guarantee Act ”(MGNREGA)</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
This is the lead team. Programme given upto 19.10.24				
Consolidation and preparation of the draft report and handing over to Reports Section. Further programme will be submitted after getting clearance from the Reports Section				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. LBAP -VII</b> <b>S/Shri/Ms</b> P.G.Rajasekhar, AAO M.Srinivasa Kumar, AAO		
<b>Uploading, Linking and hyperlinking of KDs (GHMC portion) - DCA on Levy and collection of taxes by ULBs in the State of Telangana.</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working days</b>	<b>Details of last Audit</b>	<b>Remarks</b>
	Further programme will be submitted separately after completion of the above task. After completion, both AAOs			

will join LBAP-VIII and follow the tour programme of LBAP-VIII
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<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>	<b>Team No. LBAP -VIII</b> <b>S/Shri/Ms</b> P.Subramaniam, SAO P.G.Rajasekhar, AAO* M.Srinivasa Kumar, AAO*			
<b>Details of Auditee Units - DCA on Management of Revenue Generating Assets</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working days</b>	<b>Details of last Audit</b>	<b>Remarks</b>
Being the Second team, SAO of the party will associate with the lead team in preparation of ADM, Guidelines and sample for the DCA. Further programme will be submitted separately after approval of the sample.				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>	<b>Team No. LBAP -IX</b> <b>S/Shri/Ms</b> C.Nagesh, SAO Nandagiri Kalyan, AAO Dheeraj Kumar, AAO			
<b>Details of Auditee Units - DCA on Levy and collection of taxes by ULBs in the State of Telangana</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
	Preparation of the Draft report is under progress. Further programme will be submitted after completion of the above work			

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>	<b>Team No. LBAP -X</b> <b>S/Shri/Ms</b> P.Malakondaih, SAO Bootham Srinivasulu, AAO Moiz Mansoor Ali, AAO T.Vamshi Krishna, AAO N. Sessa Sai, Supr			
<b>Details of Auditee Units :- PA on "Implementation of Mahatma Gandhi National Rural Employment Guarantee Act "(MGNREGA)</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
This is the second team. Programme given upto 03.10.24				
Consolidation and handing over the collected material to the lead team. Further				

programme will be submitted separately after getting clearance from the lead team

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. LBAP-XI</b> <b>S/Shri/Ms</b> Husnara, SAO Sudhakar Kumar, AAO Sanjay Kumar, AAO S.Raghu Naik, Supr		
<b>Details of Auditee Units – Compliance Audits</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
	Posting given for audit of GHMC (Gajularamaram and Goshamahal) circles upto 07.11.24			

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. LBAP-XII</b> <b>S/Shri/Ms</b> T.Aruna, SAO Sanjeev Kumar Verma, AAO Nand Murari Sahay, AAO M.Srinivasa Rao, Supr		
<b>Details of Auditee Units - District Centric Audit</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
Upto 18.10.24	GPs under ZP Vikarabad and consolidation of the draft DCIR			
SAO of the party is due for retirement on superannuation on 31.10.24. Other party members will be adjusted after submission of the draft DCIR report to Edit section				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. LBAP-XIII</b> <b>S/Shri/Ms</b> Imtiaz Ahmed, SAO (on leave upto 03.01.25)		
<b>Details of Auditee Units -</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No.LBAP-XV</b> <b>S/Shri/Ms</b> <b>1. K.V.Kameswara Rao, SAO</b>		
<b>Details of Auditee Units -</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
Presently attached to Telugu Translation Cell. Programme will be submitted after he reports back				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No. XVI</b> <b>S/Shri/Ms</b> K.Shekhar, SAO K.Gautam Kumar, AAO D.Rajendra Prasad, AAO D.Naga Malleswar, Asst Supr		
<b>Details of Auditee Units – PA on “Implementation of Mahatma Gandhi National Rural Employemnet Guarantee Act ”(MGNREGA)</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
This is the fifth team. Programme given upto 19.10.24				
Consolidation and handing over the collected material to the lead team. Further programme will be submitted separately after getting clearance from the lead team				

<b>Quarter:III</b> <b>01/10/2024 to 31/12/2024</b>		<b>Team No.LBAP-XVII</b> <b>S/Shri/Ms</b> V.Jyothi, SAO R.Seshagiri Rao, AAO Goutam Kumar, AAO P.Bhujang Rao, AAO B.Sreeramulu, Supr		
<b>Details of Auditee Units - DCA on Management of Revenue generating Assets in ULBs</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
This is the lead team. Submission and taking approval of ADM, guidelines and sample. Programme will be submitted after approval of the same				

**NOTE:** i) Where 'last audit' details are not available, the audit may be conducted from 02.06.2014.

ii) In respect of audit units formed after the bifurcation of districts in the state, the audit may be conducted from October 2016.

**Further,**

**All the field parties who have been given consolidation work are instructed to submit Weekly progress report to Coordination for submission to DAG/AMG-I.**

**Field audit parties are further more instructed to verify the**

- subject specific issues and functions enclosed in the Annexure while conducting the compliance audits of PRIs and ULBs.
- the following functions for ascertaining the outcome , effectiveness and service delivery mechanism in ULBs and PRIs and prepare ADMs in respect of
  - i. Public amenities and street lightning across all ULBs
  - ii. Drinking water across all PRIs
  - iii. Submit TGS note along with the Inspection report in respect of ULBs and PRIs
  - iv. Verify the Annual accounts of PRIs and give an assurance of verification
  - v. Instructions in the Office Order dated 27.03.2023 for OIOS implementation have to be followed strictly.
  - vi. Prepare and Submit Desk Review along with ADM for prior approval from the DAG/AMG-I before the commencement of the audit.
  - vii. Include the Original Code of Ethics Declaration from each audit party member with the LAR.
  - viii. Obtain prior approval from DAG/AMG-I for any deviations to the approved tour program through OIOS.
  - ix. Collect data for Audit Universe updation.
  - x. Data analysis and Sampling are to be conducted for test check.
  - xi. Submit LAR within 5 working days of audit completion.
  - xii. Record minutes of Entry and Exit meetings with the audit unit head and should be included in LAR.
  - xiii. Submit the Title Sheet along with Draft Inspection Report.
  - xiv. Draft paras should follow a standard pattern: Criterion, Departmental Action, Criterion Violation, Audit analysis, Department Reply, and Rebuttal.
  - xv. Draft paras should be free of typing and grammatical errors.
  - xvi. AEs should be redrafted and not simply copy-pasted.
  - xvii. Rebuttal should be brief and specific without reiterating audit observations.
  - xviii. Interact with FAW sections (including RAO/Abids) for inputs related to concerned units for verification during the local audit.
  - xix. Study-related Audit Reports, previous Inspection Reports of the concerned and similar units, examine PMV Register and verify G.O. Register in the

Editing section.

- xx. Review of outstanding paras need to be done.
- xxi. Notify Sr.AO Reports Section of any important observations during the audit for further action/guidance.
- xxii. Include Complete Office Address with PIN code, Official/alternate email ID, DDO code, and Auditee's Landline and Mobile Numbers in the Draft IR forwarding letter.
- xxiii. Examine IT Applications/Systems that are being used by the Auditee and the filled IT Application Proforma has to be submitted along with LAR.
- xxiv. Necessary information for updating the Guard Files needs to be submitted along with LAR.
- xxv. Prior permission of DAG/AMG-1 has to be obtained before proceeding on any kind of leave/to leave the tour headquarters.
- xxvi. Every month, each field party official is instructed to submit a write-up on individual performance on the audits conducted during the previous month.

This issues with the approval of AG(Au)TS.

Coordn

Senior Audit Officer/LB

### Annexure

Department	office	Specific subject matter may be examined in detail
MA&UD	Chief General Manager(Engg.)-HMWSSB	1. Execution of Drinking water supply projects. Compliance with CPHEEO O&M Manual.
MA&UD	General Manager(Engg.)-HMWSSB	2. Collection of water cess. Treatment of sewage.
MA&UD	Zonal Commissioner-GHMC	1. Levy of Property Tax and all related issues
MA&UD	Deputy Commissioner-GHMC	
MA&UD	Director of Town & Country Planning	1. Preparation of Indicative land use plans.
MA&UD	Dist. Town & Country Planning Officer	2. Unauthorized layout and constructions. 3.Implementation of TS b-pass Act

MA&UD	Municipal Corporation	1. Levy of Property Tax and all related issues
MA&UD	Municipality	
MA&UD	Nizamabad Urban Development Authority	1. Execution of works 2. Development of parks/Tourism places 3.Integrated planning and regulating developments in a planned manner
MA&UD	Satavahana Urban Development Authority	
MA&UD	Siddipet Urban Development Authority	
MA&UD	Telangana Urban Finance & Infrastructure Development Corporation Ltd.	1.Financial assistance by way of Grants , loans and advances to ULBs and watching of recovery there of monitoring the utilisation of funds 2.Execution of Projects
Panchayat Raj & Rural Development	District Panchayati Raj Engineer	Pradhan Mantri Gram Sadak Yojana (PMGSY) works (Road works/Bridge works)
Panchayat Raj & Rural Development	District Rural Development Agency (DRDA)	To verify implementation of MGNREGA/SBM (Swachh Bharath Mission)
Panchayat Raj & Rural Development	SE, MB Circle	1, MGNREGS(Mahatma Gandhi National Rural Employment Generation Scheme) works – Excess payment of price escalation 2. MB (Mission Bhagiratha) works – Construction of OHSRs/ Providing Water Supply to Habitations/Electro Mechanical works
Panchayat Raj & Rural Development	EE , MB (Intra)	
Panchayat Raj & Rural Development	EE, MB (Grid)	
Panchayat Raj & Rural Development	Society for Elimination of Rural Poverty	to verify NRLM (National Rural Livelihood Mission) scheme implementation
Panchayat Raj & Rural Development	ZPP	To verify SFC (State Finance Commission) Grants & CFC (Central Finance Commission) Grants