

Office of the Principal Accountant General(Audit)
Telangana, Hyderabad

Lr.No.AG(Au)TS/LGA(Coordn.)/9-15/2025-26

Dt. 16.04.2025

Posting Order No.3

As per the orders of PAG(Audit) Telangana, the following tour programme is issued

Quarter:I 01/04/2025 to 30/06/2025		Team No. LBAP-II S/Shri/Ms B.Murali Krishna, SAO K.S.Seshadri, AAO Sanjeev Kumar Verma, AAO M.Srinivasa Rao, Supr		
Details of Auditee Units – Compliance Audit/ DCA on Revenue Generating Assets(RGA)				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
15.04.25	Briefing with Sr.DAG/AMG-I. Finalisation of the IR in OIOS			
16.04.25 & 17.04.25	Preparation and taking approvals of the desk review			
	NTD to Sangareddy			
21.04.25 to 12.05.25	Sangareddy Municipality	18		CA
	NTD to Hyderabad			
	Stay in headquarters for consolidation and handing over of the consolidated report(RGA), KDs to the lead team.			

Quarter:I 01/04/2025 to 30/06/2025		Team No .LBAP-III S/Shri/Ms P.VijayaLakshmi, SAO B.Srinivasulu, AAO (from 21.04.25) V.Anand, AAO (from 21.04.25)		
Details of Auditee Units – PA on “Implementation of Mahatma Gandhi National Rural Employemet Guarantee Act ”(MGNREGA)/ District Centric Audit of Kamareddy				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Upto 16.04.25	Attending to the comments of ADAI in respect of PA on MGNREGA			
17.04.25	Preparation and taking approval of Desk Reviews for all the offices			
	NTD to kamareddy			
21.04.25 to 12.05.25	Kamareddy Municipality	18	3/21	CA & DCIR
13.05.25	NTD to Hyderabad Briefing with Sr.DAG/AMG-I. Finalisation of the IR in OIOS			
	NTD to Yeallareddy			
14.05.25 to 03.06.25	Yellareddy Municipality	18	10/22	CA & DCIR
04.06.25	NTD to Hyderabad Briefing with Sr.DAG/AMG-I			

	Finalisation of the IR in OIOS		
05.06.25	Transit to Banswada		
06.06.25 to 28.06.25	Banswada municipality	18	CA & DCIR
29.06.25	Transit to Hyderabad		
	Stay in Headquarters for consolidation and submission of DCIR Report		

Quarter:I 01/04/2025 to 30/06/2025		Team No._LBAP -V S/Shri/Ms J.Naga Srinivasa Rao, SAO Shubham Dikshit, AAO Ramu Tirupathi, AAO		
Details of Auditee Units – Compliance Audit/District Centric Audit of Warangal (Rural)				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Upto 11.06.25	GPs under Duggondi MPDO, Warangal(rural). (programme given)			CA and District Centric Audit
12.06.25 to 19.06.25	Gavicherla GP	6		
20.06.25 to 26.06.25	Sangem GP	6		
	NTD to Hyderabad			
27.06.25	Briefing with Sr.DAG/AMG-I. Finalisation of the IR in OIOS			

Quarter:I 01/04/2025 to 30/06/2025		Team No._LBAP -VIII S/Shri/Ms P.Subrahmaniam, SAO M.Srinivasa Kumar, AAO P.Bhujang Rao,AAO N.Sesha Sai, Supr		
Details of Auditee Units - DCA on Management of Revenue Generating Assets				
Dates of Audit (From – To)	Name of the Auditee Unit	Working days	Details of last Audit	Remarks
15.04.25	Transit to Wardhannapet			
16.04.25 to 21.04.25	Wardhannapet Municipality	6		Collection of material for DCIR of Warangal (Rural)
22.04.25	Transit to Hyderabad			
23.04.25 to 02.05.25	Consolidation of DCIR, Warangal (Rural) ULBs and submission to Edit-I for vetting			
05.05.25 to 23.05.25	consolidation and handing over of the KDs in respect of DCA to the lead team.			

Quarter:I 01/04/2025 to 30/06/2025		Team No. LBAP-XI S/Shri/Ms Husnara, SAO P.G.Rajasekhar, AAO A.K.Ansari, AAO S.Raghu Naik, Supr		
Details of Auditee Units – Compliance Audits/ DCA on Revenue Generating Assets				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
11.04.25	Preparation and taking approval of the Desk Review			
15.04.25 to 06.05.25	Khairtabad Circle, GHMC	18		CA
07.05.25 to 16.05.25	consolidation and handing over of the KDs in respect of DCA to the lead team			

Quarter:I 01/04/2025 to 30/06/2025		Team No._XVI S/Shri/Ms K.Shekhar, SAO N.Devender, AAO D.Rajendra Prasad, AAO K.Gautam Kumar, AAO (upto 02.05.25)		
Details of Auditee Units – DCA on Management of Revenue Generating Assets/District Centric Audit				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
15.04.25 onwards to 02.05.25	Consolidation and submission of the DCIR, Vikarabad (ULBs) by the AAOs under the supervision of Smt D.V.Kusuma Kamala, SAO			
05.05.25	Preparation and taking approvals of Desk Reviews for all the offices			
	NTD to Warangal			
06.05.25 to 13.05.25	Kapulakanaparthi GP	6	First Audit	CA&DCIR
14.05.25 to 20.05.25	Katrepalle (Haveli) GP	6		
21.05.25 to 27.05.25	Ramchandrapuram GP	6		
28.05.25 to 03.06.25	Chinthalapalli GP	6		
	NTD to Hyderabad			
04.06.25 to 11.06.25	Handing over of the material along with KDs in respect of DCA on RGA to the lead team			

NOTE: i) Where ‘last audit’ details are not available, the audit may be conducted from 01.01.15.
ii) In respect of audit units formed after the bifurcation of districts in the state, the audit may be conducted from October 2016.

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) Provision of urban amenities such as parks, gardens, play ground, sports complexes and community halls

- 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 Sr.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 PAG(Au)TS.

Sd/-
Senior Audit Officer/LB Coordn

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. 2. Collection of water cess. Treatment of sewage.
MA&UD	General Manager(Engg.)-HMWSSB	
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. 2. Unauthorized layout and constructions. 3.Implementation of TS b-pass Act
MA&UD	Dist. Town & Country Planning Officer	
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 Corporatiion 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 (Swachch 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