

**Revised TOUR PROGRAMME (07.10.2025) OF PARTY-III AND INSPECTING
OFFICER OF AMG-I FOR THE 2ND QUARTER OF 2025-26**

Sri Siba Narayan Sahoo, SAO (C) (9437252566)
Sri Nishamani Sahoo, AAO (C)*
Sri Prabin Kumar Nayak, AAO (C) (9650655381)
Sri Ankit Vishwakarma, AAO (P) (8250494185)
(till 13.09.2025)

Period of inspection	No. of working days	Name of the Audit unit	Sundays/Holidays
09.07.2025 to 22.07.2025	11	Financial Audit of OMC, Bhubaneswar for the FY 2024-25	July-06,12,13,20
<i>Transit to Barbil on 23.07.2025</i>			
24.07.2025 to 25.07.2025	02	O/o the Regional Manager, Barbil, OMC	July- 26
<i>Transit back to Bhubaneswar on 26.07.2025(Holiday)</i>			
28.07.2025 to 02.08.2025	06	Remaining part of Financial Audit of OMC, Bhubaneswar for the FY 2024-25	July- 27 Aug- 03
<i>Report to Headquarters for submission of Report on 04.08.2025(FN)</i>			
05.08.2025 To 08.08.2025	04	Compliance to instructions of DAG/AMG-I i.r.o financial audit of OMC, Bhubaneswar	Aug-09,10
<i>Prepare the desk review of assigned units of 2nd qtr. Of 2025-26 and submit to AG(Au-II) on 11.08.2025</i>			
12.08.2025 to 19.08.2025	06	Green Energy Development Corporation of Odisha Limited (GEDCOL)	Aug- 15,17,
20.08.2025 to 01.09.2025	08	Financial Audit of OTPCL, Bhubaneswar for the FY 2024-25	Aug-23,24, 27,28,31
Submission of report at Headquarters and Desk review for financial audit of GEDCOL for the year 2024-25 on 02.09.2025.			
03.09.2025 to 13.09.2025	09	Financial audit of GEDCOL for the year 2024-25	Sep-05,07,14
15.09.2025 to 26.09.2025	11	Verification of Complaint case at OSRTC, Bhubaneswar	Sept-21,27,28 Oct-01,02,04,05

Report to Hqrs. From 29.09.2025 to 03.10.2025 to prepare presentation on their contribution and performance relating to both Compliance and financial audit of last qtr.			
07.10.2025 to 08.10.2025	02	Preparation of POMs regarding Verification of Complaint case at OSRTC	
09.10.2025 to 16.10.2025	06	Remaining part of Compliance audit of GEDCOL	Oct- 11,12
Further programme will follow...			

*Shri Nishamani Sahoo, AAO (Coml.) is instructed to join the party after the completion of PA on OPTCL.

*Sri Ankit Vishwakarma, AAO, nominated to attend training at RTI, Ranchi from 21.07.2025 to 25.07.2025 is instructed to join the audit party at OMC Headquarters on 28.07.2025(FN).

*Shri Nishamani Sahoo, AAO (Coml.), nominated to attend training at iCED, Jaipur from 18.08.2025 to 22.08.2025 is instructed to join the audit party at OTPCL Headquarters on 25.08.2025(FN).

* Sri Ankit Vishwakarma, AAO is transferred to AP-12 w.e.f. 15.09.2025.

Mandatory Instructions to Field Parties

1. RO may submit a list of cases under the period of audit by the end of 2nd 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-santanukb.comm@cag.gov.in within seven days of Completion of audit.
7. **Leave:** Prior intimation santanukb.comm@cag.gov.in to Group Officer is mandatory before leaving the camp at audit location followed by email/fax for availing any kind of leave.
8. Adherences 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.)-10/TP/AP-03/2025-26/ 525

Dated: 07.10.2025

Copy forwarded to: -

1. Secretary to A.G. (Audit - II)
2. PA to D.A.G. (AMG -I)
3. BO/AMG-I/Vetting (PSU)/Accounts Cell
4. BO/EDP Cell / RO Audit Party
5. T.D. Seat. -2 copies


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