

**Revised Tour programme (06.10.2025) of AMG – I (AP-XIII) for the year 2025-26**

- |   |
|---|
| 1. Sanjay Kumar Panigrahi, Sr. AO-Coml. (w.e.f 07.08.2025)<br>2. Harihar Sahoo, AAO-Coml (w.e.f 11.08.2025)<br>3. Pratosh Kumar, AAO (P) (w.e.f 21.09.2025) |
|---|

<i>Sl. No</i>	<i>Name of the auditee.</i>	<i>Audit Type</i>	<i>Period of audit</i>	<i>No. of days.</i>	<i>Holidays</i>
<b>1.</b>	Odisha Power Transmission Corporation Limited (OPTCL)	Financial Audit of Accounts for the year 2024-25	07.08.2025 to 19.08.2025	09	Aug-09,10,15,17
Transit to O&M Circle and Construction Division of OPTCL at Bolangir, on 20.08.2025, Sri K. C .Chakrabarty, AAO will be at OPTCL headquarter, Bhubaneswar during the period 20.8.2025 to 22.08.2025					
<b>2</b>	Sri H. Sahoo, AAO	O&M Circle and Construction Division of OPTCL at Bolangir	21-08-2025 to 22-08-2025	02	Aug-23
Transit to Berhampur on 24 August 2025. Sri S. K. Panigrahi, SAO and Sri K. C. Chakraborty, AAO will take transit to Berhampur from Bhubaneswar on 24-08-2025					
<b>3</b>	Sri S. K. Panigrahi, SAO Sri H. Sahoo, AAO Sri K.C. Chakraborty, AAO	Construction Circle, Raygada at Berhampur and O&M Circle, Berhampur OPTCL	25-08-2025 to 26-08-2025	02	
Transit back to Bhubaneswar on 27-08-2025(holiday)					
<b>4</b>	Sri S. K. Panigrahi, SAO Sri H. Sahoo, AAO Sri K.C. Chakraborty, AAO	OPTCL Headquarter, Bhubaneswar	30-08-2025	01	Aug-27, 28,29,31
Submission of draft provisional comments along with other key documents at Local Headquarter on 01-09-2025 & 02.09.2025					
<b>5</b>	Sri S. K. Panigrahi, SAO Sri H. Sahoo, AAO Sri K.C. Chakraborty, AAO	Financial Audit of OHPC, Bhubaneswar for the year 2024-25	03.09.2025 to 09.09.2025	05	Sept-05, 07



Transit to Balimela and Bariniput on 10-09-2025.					
6	Sri H Sahoo, AAO and Sri K. C. Chakraborty, AAO	Balimela Hydro Electric Project	11-09-2025 to 13-09-2025	03	-
7	Sri S K Panigrahi, SAO	Upper Kolab Hydro Electric Project	11-09-2025 to 13-09-2025	03	-
Transit back to Bhubaneswar on 14-9-2025(Holiday)					
8	All Party members	OHPC Headquarter, Bhubaneswar	15-09-2025 to 19-09-2025	05	Sep- 20,21
Submission of draft provisional comments along with other key documents at Local Headquarter on 22/09/2025(FN).					
9	Sri S. K. Panigrahi, SAO Sri H. Sahoo, AAO Sri Pratosh Kumar, AAO	Central (O&M) Zone, OPTCL, Bhubaneswar	23-09-2025 to 06-10-2025	07	Sep- 27,28, Oct- 01,02,05,07,11 & 12.
Report to Hqrs, on 29.09.2025 to 30.09.2025.					
Transit to Angul on 07.10.2025					
10	All Party members	EHT (O&M) Circle, Chainpal at Angul	08-10-2025 to 10-10-2025	03	
Transit back to Bhubaneswar on 11-10-2025(holiday)					
11	All Party members	Central (O&M) Zone, Bhubaneswar Finalisation of PO Ms, DIRs, Issue of POMs and Exit Conference	13-10-2025 to 15-10-2025	03	Oct- 11,12
Submission of Draft report at Local Headquarter on 16-10-2025					

**Note**-S.K. Panigrahi, SAO is leaving the party from 17.08.2025 to 23-08-2025 to attend a training programme on Audit of Renewable at iCED, Jaipur.

Shri K.C. Chakraborty, AAO is transferred to AP-05 w.e.f. 21.09.2025.

### **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- **audit2amg1@gmail.com** 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.)-210/Selection of Accounts/2025-26/ **528**

Date. 06.10.2025

Copy forwarded to: -

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

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