

Tour programme of AMG – I (AP COML-5) for the year 2024-25

Manned by: -

S/Shri

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<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>
1.	Desk Review on 13-09-2024			01	
2	Odisha Thermal Power Corporation Limited, Plot No. N3-B/14, IRC Village, Nayapally, Bhubaneswar-751012	Financial Audit for the year 2022-23	17-09-2024 to 21-09-2024	05	Sept-14,15,16, 22
3	Report to Headquarters and submission of Report on 23-09-2024 (F/N)				

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-sahoosk.odi.au@cag.gov.in 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/2024-25/417

Date:13.09.2024

Copy forwarded to:-

1. Secretary to AG (Audit - II)
2. PA to D.A.G. (AMG - I)
3. Sr. AO/AAO/AMG -I/Accounts Cell
4. BO/EDP Cell
5. AMG - I(Hqrs.) – T.D. Seat. – 5 copies
6. Spare


13.09.2024
Sr. Audit Officer/AMG-I (Hqrs.)