

(Revised)Tour programme of AMG – I (AP-6) for 2nd Quarter of 2021-22

Manned by:-

S/Shri

1. Subhasis Sahu, Sr.AO (Coml.)
2. Aditya Ranjan Samal, AAO (Coml.)
3. Satan Kumar Sahoo, AAO

<i>Sl. No.</i>	<i>Name of the auditee.</i>	<i>Period of audit</i>	<i>No. of days.</i>	<i>Holidays.</i>	<i>Remark</i>
1.	ODISHA INDUSTRIAL INFRASTRUCTURE DEVELOPMENT CORPORATION(IDCO), BHUBANESWAR Compliance audit for the year 2020-21 and other activities, schemes & policies etc. Phone -0674 254 0820	02.08.2021 to 13.08.2021	11	Aug-08,14,15	
2.	Odisha State Co-operative Handicraft Co-operation ltd.(UTKALIKA), Bhubaneswar Compliance audit for the year 2017-18 to 2020-21 and other activities, schemes & policies etc.	16.08.2021 to 26.08.2021	09	Aug-20,22	
3.	Odisha State Tassar and Silk Federation Ltd.(SERIFED), Bhubaneswar Compliance audit for the year 2017-18 to 2020-21 and other activities, schemes & policies etc.	27.08.2021 to 08.09.2021	09	Aug-28,29,30 Sep-05	
4.	Inland Waterways Consortium of Odisha Ltd. (Financial Audit for the year 2020-21)	09.09.2021 to 13.09.2021	02	Sep-10,11,12	
5.	State Institute for Development of Art & Crafts(SIDAC), Bhubaneswar Compliance audit for the year 2018-19 to 2020-21 and other activities, schemes & policies etc.	14.09.2021 to 22.09.2021	08	Sep-19	
Desk review on 23.09.2021					
6.	Odisha Mining Corporation (Financial Audit for the year-2020-21)	24.09.2021 to 08.10.2021	10	Sep-25,26 Oct- 2,3,6,9&10	

Report to Headquarter on 11.10.2021(FN)

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)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. RO/Party members should ensure that the auditee organisation follows all the **COVID-19 guidelines** issued from time to time by Govt. of Odisha/Govt. of India.

Sd/-

Deputy Accountant General (AMG-I)

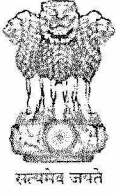
Memo No. AMG-I(Hqrs.)-13/TP/AP_06/2021-22/257

Date:20.09.2021

Copy forwarded to: -

1. Secretary to Pr. A.G. (Audit - II)
2. PA to D.A.G. (AMG - I)
3. Sr. A.O, AMG -I (Vetting)
4. BO, EDP Cell
5. AMG - I(Hqrs.) – T.D. Seat/Spare Copy


20-09-2021
Sr. Audit Officer/AMG-I(Hqrs.)



OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL, (AUDIT-II)
ODISHA, BHUBANESWAR
Ph: 0674-2392367, FAX-0674-2390880

No. AMG-I(Hqrs)/210/Audit Intimation/2021-22/258

Date:20.09.2021

To

Managing Director,
Odisha Mining Corporation
Unit-V, Bhubaneswar-751001

Sub: - Financial Audit of Odisha Mining Corporation for the year 2020-21

Sir,

In accordance with our Annual Audit Plan, Financial Audit of the transaction of O/o the Managing Director, **Odisha Mining Corporation**, for the year **2020-21** will be taken up by the audit team of this office from **24.09.2021**. The audit team will comprise of the following officers. In case of change in schedule programme and composition of Audit Party the same will be communicated accordingly.

Sl. No.	Name & Designation	S/Shri	ID No.
1	Subhasis Sahu, Sr. AO		ORBWB5011653
2	Aditya Ranjan Samal, AAO		ORBWB3171306
3	Satan Kumar Sahoo, AAO		ORBWB3171383

Broad objectives of audit are as under: -

(Financial Audit)

- (i) Financial statements are prepared in accordance with acceptable accounting standards/rules;
- (ii) Financial statements are presented with due consideration to the circumstances of the audited entity;
- (iii) Sufficient disclosures are presented about various elements of financial statements;
- (iv) The various elements of financial statements are properly evaluated, measured and presented; and(v)
- (v) Evaluation of the internal control that assist in safeguarding assets and resources, assures the accuracy and completeness of accounting records and in complying with financial laws and regulations.
- (vi) The period covered under the audit shall be **2020-21** which may also include examination of documents/ transactions of the previous year's, considered relevant by the audit team.
- (vii) Consistent with contemporary professional practice and provision in CAG's Regulation on Audit and Accounts 2007 (Regulation 183) our aud.it team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective, criteria and examination of the internal control system. It is desirable that the entry conference is held on the first working day of the audit period. On the conclusion of the audit, the audit team would request you for an exit conference (Regulation 191) in which audit findings communicated to the auditee will be discussed.

- (viii) The request for entry and exit conferences will be made formally by the Head of the Audit Team. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.
- (ix) Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts – 2007 issued by the Comptroller and Auditor General of India.
- (x) Under Section 18 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act 1971 it is the responsibility of the persons in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India, to afford all facilities for inspection by the audit team and comply with the request for information in as complete as a form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.
- (xi) Attention is drawn to Regulations 169, which provides that the form, type and extent of data, information and documents required for audit test shall be determined by audit officer and that the data, information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditee in its performance of functions.
- (xii) We also draw your attention to Regulation 172, which enjoins that where required by audit in special circumstances the auditable entity shall conduct physical verifications of stores, stocks, assets *etc.* in the presence of the audit officer.
- (xiii) We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organisation.
- (xiv) We suggest that you may nominate a liaison officer of sufficiently senior level for day to day coordination in the audit functions.
- (xv) We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of data/information leading to material scope limitation, the audit team may be compelled to suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.
- (xvi) While compilation of information requested for by audit may require some time, furnishing of documents held by the auditee organisation should be made within the same day since these are readily available.
- (xvii) It may be mentioned here that failure to produce necessary record/documents or to respond to the clarifications sought by the audit team would tantamount to preventing a Government officer from performing his/her duties and could, therefore, invite action under Section 175-186 of the Indian Penal Code.
- (xviii) Our audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.

- (xix) We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured/taken by the auditee organisations in our inspection report if remedial measures are taken during the course of audit itself.
- (xx) We hope that your office maintains a file/register/register of documents along with the cash book which will be required on the very first day of audit.
- (xxi) Depending upon the volume of work and supply of information/ documents the period of audit may be extended.
- (xxii) We bring to your kind notice that our team would expect only working environment assistance in their day to day working and documents and information and nothing more. Should you feel it necessary to contact senior officers you are most welcome to contact the Deputy Accountant General (AMG-I) of audit at telephone numbers **0674-2390880** and their e-mails **kumars3@cag.gov.in** and, if necessary, even the Principal Accountant General (Audit-II), Odisha at telephone number **0674-2391583** and on e-mail **agaurissa2@cag.gov.in**.
- (xxiii) In case you have any doubt in regard to the genuineness of audit team reporting for audit in your office please feel free to request them to confirm their identity with reference to valid ID cards issued by this office to its audit inspection staff.
- (xxiv) No request for postponement of audit will be entertained unless routed through the Administrative Department, vide Government of Odisha, Finance Department Circular No. Aud (ELP)-9-63-2704(32) dated the 14th August, 1963 and Memo No. Audit (EXUT)-48/3828(32) dated 9th November 1964.
- (xxv) **In view of the current COVID-19 situation it may kindly be clarified whether audit can be conducted in due compliance with the Guidelines issued by the Govt. of Odisha/Govt. of India. If, in any case it is not possible to conduct the audit as per the specified period, suitable date may kindly be intimated to this office at the earliest for further necessary action at this end.**

Looking forward to a constructive engagement.

Kindly acknowledge the receipt.

Yours faithfully,

Sd/-

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

No. AMG-I(Hqrs)/210/Audit Intimation/2021-22/259

Date:20.09.2021

Copy forwarded to Shri Aditya Ranjan Samal , AAO for information and necessary action. All party members are instructed to carry their ID cards during the visit of auditee units.

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

