

प्रधाननिदेशकलेखापरीक्षा (केंद्रीय) कार्यालय
लेखापरीक्षाभवन, 361, अण्णासालै, चेन्नै-600 018
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL),
“LEKHA PARIKSHA BHAVAN”, 361, ANNA SALAI, CHENNAI – 600 018

K. Venugopal, I.A. &A.S. Dy. Director (DT) - I

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Prog. Sec 624	Tech. Cell 619	Claims 647, 662	

No. PDA(C)/ITRA/Unit-1(1)/28-586//2023-24/

Dt.21.12.2023

**TOUR PROGRAMME OF ITRA PARTIES FOR THE FOURTH QUARTER OF
AUDIT CYCLE 2023-24**

Note to Field Parties:

- 1. In compliance to Audit Guidelines, all field parties will conduct a desk review on commencement of audit and will furnish a note on desk review conducted to ITRA Hqrs along with DIR with effect from the audit cycle 2023-24.**
- 2. Field audit is to be conducted only in OIOS w.e.f. Audit Cycle 2023-24. Sufficient number of party days have been given for conducting audit.**

LAP. No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of working Days	From	To	Audit Period
XII	R.Suresh Kumar, SAO G.Adithya, AAO Rahul Soni, AAO M.Ravi, Supr	Non-Corporate Ward 11(1), Chennai	14	01.01.2024	19.01.2024	2022-23
		Ward-4, Cuddalore	19	22.01.2024	16.02.2024	2017-18 To 2022-23
		Central Circle - 2, Coimbatore	29	19.02.2024	28.03.2024	2022-23

List of Holidays:

Jan 2024	(21 working Days)	6, 7 13,14,15 20,21 26,27,28
Feb 2024	(21 working Days)	3,4 10,11 17,18 24,25
Mar 2024	(20 working Days)	2,3 9,10 16,17 23,24 29,30,31

INSTRUCTIONS TO FIELD PARTIES

1. In view of the tight time schedule, Receipt Audit Officers are requested to ensure that the tour program is strictly adhered to and that no extension is sought for.
2. Before commencement of Audit, the details of pending paras along with copies of respective paras, previous verification of records, non production of records and Tax Recovery pending cases may be obtained from concerned Hqrs. Sections. It may also be ensured that the period of records to be verified during the current audit are in continuity with the previous audit period. All AAOs in HQrs sections are directed to co-ordinate with audit parties in furnishing the details required by them for smooth conduct of audit.
3. Receipt Audit Officers should pay special attention to the clearance of outstanding observations for discussion with the Assessing Officer concerned.
4. The period of coverage of audit on the LAR would indicate all the financial year for which the audit was conducted including merged units. It should be ensured that all the outstanding paras and documents not produced of merged units are to be incorporated in the DLAR.
5. The “Code of Ethics” form should be filled in and the original should be submitted along with the Draft LAR.
6. A Daily Progress Report in a format in Form 9 of the cases seen must be sent along with weekly tour diaries by Friday evening or Monday morning by e-mail to the Headquarters.
7. Special attention may be given on the records not produced during previous audits. Reason for non-production of these records may be analysed and raise a para in LAR without fail. The party should also specifically state about the non-production / belated production of records supported by requisition for records, remainders for the same during the current audit.
8. Approval for any change/deviation in the programme has to be applied in advance through ‘deviation note’ in OIOS.
9. Prior sanction of leave is required to make any alteration to the party head especially at the start and end of the audit programme.

10. Hard copies of audit memo and other annexures/data has to be submitted with the Draft LAR.
11. All the soft copies of the KDs of all the cases audited shall be submitted to Hqrs along with the Draft LAR.
12. Filled in checklist of identified top high risk assesses should be submitted to Hqrs along with Draft LAR.
13. TA Claims bills should be submitted within 60 days of it becoming due which is calculated from the date of completion of the journey on tour, irrespective of whether the advance drawn or not (vide claims circular No.3 dated 28.08.2017). Hence the TA claims may be sent to the controlling section in time for onward transmission to Claims section within the due dates.
14. It may be strictly ensured that the party events are sent to Headquarters by 5th of the following month.
15. Details if any, sought for Performance Audits/SSCA, may be provided in addition to the regular audit.
16. All ITRA field parties should attach in OIOS along with the Draft LAR, soft copy of scrutiny list duly filled in and work distribution among party members.
17. Circular No.05/2023-24 issued by Technical Cell on 18.05.2023 with regard to Sampling methodology and submission of Draft LAR to Hqrs in hard copy, etc., should be adhered to by all field parties.
18. Circular No.10/2023-24 issued by Technical Cell on 25.05.2023 with regard to Non-Production of Records and Pending Tax Recovery cases, etc., should be adhered to by all field parties.
19. Circular issued by SAO/Hqrs on 04.08.2023 directing field parties to enclose the Draft LAR and List of Scrutiny cases in standard format should be adhered to by all the field parties.
20. In case of audit of Non-Asst Units, the draft Tool kits already provided through a separate link may be filled in and send the same with feedback if, any along with Draft LAR to Hqrs in OIOS.

(Approved by PDA(C) on 20.12.2023)

Senior Audit Officer/ ITRA (Prog.)
वरिष्ठलेखापरीक्षाअधिकारी/आईटीआरए (प्रोग्राम)

Copy to:

1. Dy. Dir/DT-1
2. Secy to PDA(C)
3. SAO/EDP (to upload in website)
4. SAOs /AAOs/Suprs, Field parties
5. SAOs/ ITRA HQrs Chennai & Madurai
6. SAO/Admn.

7. SAO/Claims
8. SAO/Hindi Cell 9.AAOs of Hqrs. units. 10. File