

**Composition of Party Members**

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|---------------------------|---|--|
| 1. Shri Saikat Bagchi     | : | Sr. Audit Officer (Inspecting Officer) |
| 2. Shri Pankaj Kr. Borah  | : | Assistant Audit Officer                |
| 3. Shri Rakesh Kumar (II) | : | Supervisor                             |

Sl. No.	Station	Name of the Units	From	To	Working Days	Holidays
1	Hqrs.	Desk review and planning audit procedures at Hqrs	12.04.21	14.04.21	03	-
2	Itanagar	Secretary, PHE & WS, Itanagar	15.04.21	15.04.21	01	
3	Itanagar	Secretary, Fisheries, Itanagar	16.04.21	16.04.21	01	
4	Naharlagun	SE PHE & WS Itanagar Circle, Naharlagun	17.04.21	22.04.21	04	17, 18
5	Itanagar	Director Fisheries, Itanagar	23.04.21	04.05.21	08	24, 25, 01,
6	Itanagar	EE PHE & WS Itanagar	05.05.21	13.05.21	07	02, 09
<b>Transit to Tezu on 14.05.21</b>						
7	Tezu	EE, PWD, Tezu	15.05.21	24.05.21	08	16, 23
8	Tezu	Dy. Director of Industries, Tezu	25.05.21	02.06.21	06	26, 29, 30
<b>Transit to Khonsa on 03.06.21</b>						
9	Khonsa	DC, Khonsa	04.06.21	10.06.21	05	05, 06
10	Khonsa	DPO, Khonsa	11.06.21	17.06.21	05	12, 13
11	Khonsa	DDSE Khonsa (Along with scrutiny of records/physical verification of 4 schools)	18.06.21	28.06.21	07	20, 26, 27
<b>Transit to Itanagar on 29.06.21</b>						

**Notes:**

1. All Parties should comply with the instructions given in 'Guidance Note' Compliance Audit Guidelines issued by Hqrs for conduct of audit, preparation of IRs, etc.
2. The parties are instructed to select months(s) other than March also for details checking, if substantial expenditure was incurred during that month.
3. **Fire theft & damage report regarding all cases of material loss or destruction of Government property due to fire, theft, fraud, etc., and loss of immovable property, such as buildings, communications, or other works, caused by fire, flood, cyclone, earthquake, etc.**
4. Compliance of office order /instruction issued from time to time.
5. The IR should be submitted along with the Title Sheet after diligently filling up as per the new format given in 'Guidance Note'.
6. Legislation/rules/policies/orders and any other relevant documents pertaining to the audited entity should be collected at the time of audit for incorporation in the guard File.
7. The respective Inspecting Officers should prepare a plan of audit procedures for the specific entity detailing the audit objectives, scope of audit, main focus areas for audit and assignment plan for the team members as per the prescribed format, which should be approved by the respective Group Officer before the audit is undertaken.
8. Where a specific subject matter has been selected, an audit design matrix should be prepared.
9. All audit parties should ensure that adequate and sufficient KDs should be enclosed with the DIR.

11. The IRs pertaining to Works Department should have copy of Monthly Accounts or Progress Reports (PMGSY works etc. which are not reflected in Monthly Accounts) for the month of March for the period covered by audit, based on which schemes/works were selected.
12. For conduct of Civil Department implementing some specific schemes, every party must collect data on the number of schemes implemented along with the expenditure involved for the period of audit.
13. Field parties should contact the allotted auditee units on receiving of their tour programs for confirmation of audit in order to avoid cancellation or deferment of audit.
14. Field parties should intimate Hqrs on reaching the station of audit, and commencement of audit should be intimated from landline number of the auditee office. 'Audit Commencement Report' should also be sent by email or fax.
15. The team should inform Hqrs in advance regarding any change/deviation from the programme and the revised programme is to be submitted within 2 days of reporting to Hqrs.
16. Field parties have to submit the Inspection Report within the prescribed period as mentioned in the programme above, or if not mentioned above, within 07 days after reporting to HQ with para wise KD marking and with the code of ethics duly signed and attested.
17. All outstanding paras should be reviewed in the field audit and their recommendation should be with proper KD.
18. The Party should meet with DAG (Audit) before proceeding for audit.
19. The Party should collect IT implementation status of the units in the latest revised proforma.
20. The Party should also collect details viz: date of inception, address, contact numbers, e-mail etc. of the audited entities.
21. Remittance Verification Statement should be enclosed in the IR file.
22. Newspaper articles to be looked into by field parties before going into field audit.
23. The Party is expected to contribute at least 03 potential paras.

  
**Sr. Dy. Accountant General (Audit)**

**Copy to:**

1. PS to PAG
2. PA to Sr. DAG (Audit) & Sr. DAG (Admn.)
3. Sr. A.O. (Admn)
4. Sr. A.O. (Report)
5. EDP Section for uploading in the official Website of this office.
6. Officer/official concerned
7. Office Copy

  
**Sr. Audit Officer/OAD (Hqrs)**