

Revised Tour programme of AMG-III-AP- 06 (Compliance Audit) for the 3rd. Quarter of 2024-25.

Party Personnel:

S/Sri

- 1. Bhaskar Chandra Roul, Sr. AO**
- 2. Jambeswar Mohapatra, AAO**

Sl. No क्रम सं.	Name of the auditee. ऑडिटि का नाम	Period of audit लेखापरीक्षा की अवधि	Period of a/cs to be covered in Audit लेखापरीक्षा में शामिल होने वाली अवधि	No. of days. दिनों की सं.	Holidays. अवकाश
1	Commissioner-cum-Secretary to Government of Odisha, Co-Operation Department, Bhubaneswar	04.11.2024 to 14.11.2024	2023-24	09	Nov-9,10
Attached to headquarters for query compliance relating to PA on GIM.					
2	Directorate of Co-operative Audit(Auditor General, Co-Operative Socieites), Janapath, Bhubaneswar	02.12.2024 to 13.12.2024	(03)2013-14 to 2023-24	11	Dec-8
Transit to Balasore on 15.12.2024(Holiday)					
3	Assistant Auditor General, Co-Operative Socieites, Balasore	16.12.2024 to 27.12.2024	(05)2009-10 to 2023-24	10	Dec-14,22,25
Transit to Bhubaneswar on 28.12.2024(Holiday). Report to Hdqrs. on 30.12.2024					

***As Shri B.C. Roul, SAO will proceed on leave from 20.11.2024 to 29.11.2024, Shri Jambeswar Mohapatra, AAO will join -in AP-05 w.e.f. 25.11.2024 to 30.11.2024 and report back to AP-06 and follow the tour programme of AP-06 from 02.12.2024**

फील्ड पार्टियों के लिए अनिवार्य निर्देश/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 Sr.AO/AMG-III(C)(I/c) govt. mail* 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 Sr. Audit Officer/Vetting 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/phone for availing any kind of leave.
8. Adherence to the **guidance note** issued by CAG vide letter No.226/09-PPG/2017 dated 23.08.2017 for improving the quality of Inspection Report (mailed to all officers on 23.03.2021) and new **auditing standard** 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 works less in the year of audit. The parties may proceed to next item with intimation to AMG-III (Hqrs).
11. Parties should collect the **soft copies of previous IRs** of respective subject from **AMG-III 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.
13. Any **interesting or new points/paras** noticed may be promptly intimated to AMG-III vetting cell for circulation among the other concerned field parties for raising similar objection in all the units of the Department audited.
14. Further clarification/documents sought for at the time of vetting may be complied immediately.
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. **Additional Information:** Desk review should be submitted to the Sr.AO/AMG-III(C)(I/c) govt. mail* along with a copy to Group Officer's mail / Concerned Vetting Section's mail.
17. If the auditee organisation refuses to conduct audit, the audit party should ensure that such refusal should be routed through the concerned administrative department.
18. All parties are required to work invariably on OIOS.
19. (i) **The audit parties are instructed to bring the cases of non-production of records to the notice of the Group Officer on the first day of audit to address the issue at the appropriate level.**
(ii) **Non production of records should be included as a para in the DIR and also included in exit meeting with the head of the organization.**
20. **All parties are required to send the minutes of entry meeting held at auditee unit on commencement day of the audit to BO-AMG-III(C) positively, which is mandatory.**

जा. सं. AMG-III(C)/TP of AP-06/2024-25/488

प्रतिलिपि अग्रेषित//Copy forwarded to:-

1. Secretary to A.G. (AU-II)
2. PA to D.A G. (AMG-III)
3. Sr. A.O./AMG-III (Vetting)
4. RO/AAO-AMG-III-Audit Party
5. BO/EDP Cell
6. T.D. Seat./Spare copy

Sd/-
Dy Accountant General/AMG-III
दिनांक/Date: 30.10.2024



वरि. लेखापरीक्षा अधिकारी/ले.स-III(स.)
Sr. Audit Officer/AMG-III(C)