

## SECOND QUARTER TOUR PROGRAMME IN RESPECT OF LG WING

### Details of Audit (including CA/PA/DCA Audit) for AAP 2024-25

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. LBAP-I</b> <b>S/Shri/Ms</b> J.V.S.Vara Prasad Rao,SAO Ramu Tirupathi, AAO N.Devender, AAO		
<b>Details of Auditee Units – AIPA on Smart Cities Mission</b>				
<b>Dates of Audit</b> <b>(From – To)</b>	<b>Name of the</b> <b>Auditee Unit</b>	<b>Working</b> <b>Days</b>	<b>Details of Last</b> <b>Audit</b>	<b>Remarks</b>
<b>Consolidation and preparation of the draft report on the AIPA</b>				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. LBAP-II</b> <b>S/Shri/Ms</b> <b>B.Murali Krishna, SAO</b> <b>G.J.Vishwanatha Kumar, AAO</b> <b>Sanjeev Kumar Verma, AAO</b>		
<b>Details of Auditee Units – DCA on Management of Revenue generating Assets in ULBs</b>				
<b>Dates of Audit</b> <b>(From – To)</b>	<b>Name of the</b> <b>Auditee Unit</b>	<b>Working</b> <b>Days</b>	<b>Details of Last</b> <b>Audit</b>	<b>Remarks</b>
This is the second team. The team has to associate with the lead team in finalisation of the ADM, Guidelines and selection of sample for the DCA.				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No .LBAP-III</b> <b>S/Shri/Ms</b> P.VijayaLakshmi, SAO Madan Mohan Reddy, AAO		
<b>Details of Auditee Units – PA on “Implementation of Mahatma Gandhi National Rural Employemet Guarantee Act ”(MGNREGA)</b>				
<b>Dates of Audit</b> <b>(From – To)</b>	<b>Name of the</b> <b>Auditee Unit</b>	<b>Working</b> <b>Days</b>	<b>Details of Last</b> <b>Audit</b>	<b>Remarks</b>
<b>All India PA is under progress. Further Programme will be submitted separately</b>				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. LBAP-IV</b> <b>S/Shri/Ms</b> S.Ravindra Prasad, SAO S.Praveen Reddy,AAO		
<b>Details of Auditee Units - AIPA on Smart Cities Mission</b>				
<b>Dates of Audit</b> <b>(From – To)</b>	<b>Name of the</b> <b>Auditee Unit</b>	<b>Working</b> <b>Days</b>	<b>Details of</b> <b>Last Audit</b>	<b>Remarks</b>
<b>Consolidation and preparation of the draft report on the AIPA</b>				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. LBAP -V</b> <b>S/Shri/Ms</b> J.Naga Srinivasa Rao, SAO V.Anand, AAO Dheeraj Kumar, AAO		
<b>Details of Auditee Units – DCA on Levy and collection of taxes by ULBs in the State of Telangana</b>				
<b>Dates of Audit</b> <b>(From – To)</b>	<b>Name of the</b> <b>Auditee Unit</b>	<b>Working</b> <b>Days</b>	<b>Details of Last</b> <b>Audit</b>	<b>Remarks</b>
21.06.24 to 28.06.24	Consolidation and handing over of the material pertaining to DCA to lead team (i.e LBAP-IX)			
02.07.24 to 10.07.24	Consolidation of District Centric Audit Report in r/o Municipalities under Siddipet District			
	Further programme follows			

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No .LBAP-VI</b> <b>S/Shri/Ms</b> N.Venkateswarlu, SAO Kalyanjee A Kumar R, AAO K.Sreenivas Reddy, AAO		
<b>Details of Auditee Units – PA on “Implementation of Mahatma Gandhi National Rural Employment Guarantee Act ”(MGNREGA)</b>				
<b>Dates of Audit</b> <b>(From – To)</b>	<b>Name of the</b> <b>Auditee Unit</b>	<b>Working</b> <b>Days</b>	<b>Details of Last</b> <b>Audit</b>	<b>Remarks</b>
<b>All India PA is under progress. Further Programme will be submitted separately</b>				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No._LBAP -VII</b> <b>S/Shri/Ms</b> K.Naga Malleswar Rao, SAO P.G.Rajasekhar, AAO M.Srinivasa Kumar, AAO		
<b>Details of Auditee Units - DCA on Levy and collection of taxes by ULBs in the State of Telangana</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working days</b>	<b>Details of last Audit</b>	<b>Remarks</b>
	Consolidation and handing over of the material pertaining to DCA to lead team (i.e LBAP-IX) <b>SAO of the team is due for retirement on superannuation on 31.07.24.</b> The other team members will be adjusted after completion of the handing over process			

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No._LBAP -IX</b> <b>S/Shri/Ms</b> C.Nagesh, SAO Nandagiri Kalyan,AAO K.S.Seshadri, AAO		
<b>Details of Auditee Units - DCA on Levy and collection of taxes by ULBs in the State of Telangana</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
	Collection of the material from other teams, consolidation, preparation of the draft report and submission to Reports Section for vetting. Further programme will be submitted after completion of the above work			

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No._LBAP -X</b> <b>S/Shri/Ms</b> P.Malakondaih, SAO Bootham Srinivasulu, AAO		
<b>Details of Auditee Units : – PA on “Implementation of Mahatma Gandhi National Rural Employment Guarantee Act ”(MGNREGA)</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
All India PA is under progress. Further Programme will be submitted separately				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. LBAP-XI</b> <b>S/Shri/Ms</b> Husnara, SAO Sudhakar Kumar, AAO N.Sesha Sai, Supr (from 3/7/24) Naga Malleshwar, Asst Supr		
<b>Details of Auditee Units – Compliance Audits</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
01.07.24		Preparation and taking approval of the Desk Reviews for all the offices		
02.07.24 to 19.07.24	Commissioner, PR &RE	14	18-19	
20.07.24 to 12.08.24	Deputy Commissioner, Circle 28, Malkajgiri, GHMC	18		
13.08.24	Stay in Headquarters for finalisation of the report in OIOS			
14.08.24 to 05.09.24	Deputy Commissioner, Gajularamaram, GHMC	18		
06.09.24 to 28.09.24	Deputy Commissioner, Goshamahal Circle	17		

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. LBAP-XII</b> <b>S/Shri/Ms</b> T.Aruna, SAO T.Vamshi Krishna, AAO Sanjay kumar, AAO M.Srinivasa Rao-IV, Supr		
<b>Details of Auditee Units - District Centric Audit</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
<b>Upto 04.07.24</b>	<b>GPs under ZP Vikarabad</b>			
The party has to collect income and expenditure particulars in respect of GPs under ZP Vikarabad. After receipt of the same, further programme will be submitted.				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. LBAP-XIII</b> <b>S/Shri/Ms</b> Imtiaz Ahmed, SAO (on leave upto 26.07.24) Shubham Dixit, AAO (from 31.07.24)		
<b>Details of Auditee Units - District Centric Audit</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
30.07.24 to 01.08.24		Preparation and taking approval of the Desk Reviews for all the offices		
02.08.24 to 08.08.24	GPs under Vikarabad	6		
Further programme will be submitted after selection of the GPs				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No.LBAP-XV</b> <b>S/Shri/Ms</b> <b>1. K.V.Kameswara Rao, SAO</b>		
<b>Details of Auditee Units -</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
Presently attached to Telugu Translation Cell. Programme will be submitted after he reports back				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No. XVI</b> <b>S/Shri/Ms</b> K.Shekhar, SAO K.Gautam Kumar, AAO D.Rajendra Prasad, AAO		
<b>Details of Auditee Units – District Centric Audit</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
Upto 09.07.24	GP under Vikarabad			
Programme will be submitted separately after receipt of the revenue and expenditure details				

<b>Quarter:II</b> <b>01/07/2024 to 30/09/2024</b>		<b>Team No.LBAP-XVII</b> <b>S/Shri/Ms</b> V.Jyothi, SAO R.Seshagiri Rao, AAO Goutam Kumar, AAO (from 03.07.24) S.Raghu Naik, Supr		
<b>Details of Auditee Units - DCA on Management of Revenue generating Assets in ULBs</b>				
<b>Dates of Audit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
<b>This is the lead team. The team has to finalise ADM, guidelines and sample by taking inputs from Sri Ravindra Prasad, SAO</b>				

NOTE: i) Where 'last audit' details are not available, the audit may be conducted from 02.06.2014.  
ii) In respect of audit units formed after the bifurcation of districts in the state, the audit may be conducted from October 2016.

**Further,**

**All the field parties who have been given consolidation work are instructed to submit Weekly progress report to Coordination for submission to DAG/AMG-I.**

**Field audit parties are further more instructed to verify the**

- subject specific issues and functions enclosed in the Annexure while conducting the compliance audits of PRIs and ULBs.
- the following functions for ascertaining the outcome , effectiveness and service delivery mechanism in ULBs and PRIs and prepare ADMs in respect of
  - i) Public amenities and street lightning across all ULBs
  - ii) Drinking water across all PRIs
  - iii) Submit TGS note along with the Inspection report in respect of ULBs and PRIs
  - iv) Verify the Annual accounts of PRIs and give an assurance of verification
  - v) Instructions in the Office Order dated 27.03.2023 for OIOS implementation have to be followed strictly.
  - vi) Prepare and Submit Desk Review along with ADM for prior approval from the DAG/AMG-I before the commencement of the audit.
  - vii) Include the Original Code of Ethics Declaration from each audit party member with the LAR.

- viii) Obtain prior approval from DAG/AMG-I for any deviations to the approved tour program through OIOS.
- ix) Collect data for Audit Universe updation.
- x) Data analysis and Sampling are to be conducted for test check.
- xi) Submit LAR within 5 working days of audit completion.
- xii) Record minutes of Entry and Exit meetings with the audit unit head and should be included in LAR.
- xiii) Submit the Title Sheet along with Draft Inspection Report.
- xiv) Draft paras should follow a standard pattern: Criterion, Departmental Action, Criterion Violation, Audit analysis, Department Reply, and Rebuttal.
- xv) Draft paras should be free of typing and grammatical errors.
- xvi) AEs should be redrafted and not simply copy-pasted.
- xvii) Rebuttal should be brief and specific without reiterating audit observations.
- xviii) Interact with FAW sections (including RAO/Abids) for inputs related to concerned units for verification during the local audit.
- xix) Study-related Audit Reports, previous Inspection Reports of the concerned and similar units, examine PMV Register and verify G.O. Register in the Editing section.
- xx) Review of outstanding paras need to be done.
- xxi) Notify Sr.AO Reports Section of any important observations during the audit for further action/guidance.
- xxii) Include Complete Office Address with PIN code, Official/alternate email ID, DDO code, and Auditee's Landline and Mobile Numbers in the Draft IR forwarding letter.
- xxiii) Examine IT Applications/Systems that are being used by the Auditee and the filled IT Application Proforma has to be submitted along with LAR.
- xxiv) Necessary information for updating the Guard Files needs to be submitted along with LAR.
- xxv) Prior permission of DAG/AMG-1 has to be obtained before proceeding on any kind of leave/to leave the tour headquarters.
- xxvi) Every month, each field party official is instructed to submit a write-up on individual performance on the audits conducted during the previous month.

This issues with the approval of AG(Au)TS.

Senior Audit Officer/LB Coordn

### Annexure

<b>Department</b>	<b>office</b>	<b>Specific subject matter may be examined in detail</b>
MA&UD	Chief General Manager(Engg.)-HMWSSB	1. Execution of Drinking water supply projects. Compliance with CPHEEO O&M Manual.
MA&UD	General Manager(Engg.)-HMWSSB	2. Collection of water cess. Treatment of sewage.
MA&UD	Zonal Commissioner-GHMC	1. Levy of Property Tax and all related issues
MA&UD	Deputy Commissioner-GHMC	
MA&UD	Director of Town & Country Planning	1. Preparation of Indicative land use plans.
MA&UD	Dist. Town & Country Planning Officer	2. Unauthorized layout and constructions. 3.Implementation of TS b-pass Act
MA&UD	Municipal Corporation	1. Levy of Property Tax and all related issues
MA&UD	Municipality	
MA&UD	Nizamabad Urban Development Authority	1. Execution of works 2. Development of parks/Tourism places
MA&UD	Satavahana Urban Development Authority	3.Integrated planning and regulating developments in a planned manner
MA&UD	Siddipet Urban Development Authority	
MA&UD	Telangana Urban Finance & Infrastructure Development Corporation Ltd.	1.Financial assistance by way of Grants , loans and advances to ULBs and watching of recovery there of monitoring the utilisation of funds 2.Execution of Projects
Panchayat Raj & Rural Development	District Panchayati Raj Engineer	Pradhan Mantri Gram Sadak Yojana (PMGSY) works (Road works/Bridge works)
Panchayat Raj & Rural Development	District Rural Development Agency (DRDA)	To verify implementation of MGNREGA/SBM (Swachch Bharath Mission)



Panchayat Raj & Rural Development	SE, MB Circle	1, MGNREGS(Mahatma Gandhi National Rural Employment Generation Scheme) works – Excess payment of price escalation 2. MB (Mission Bhagiratha) works – Construction of OHSRs/ Providing Water Supply to Habitations/Electro Mechanical works
Panchayat Raj & Rural Development	EE , MB (Intra)	
Panchayat Raj & Rural Development	EE, MB (Grid)	
Panchayat Raj & Rural Development	Society for Elimination of Rural Poverty	to verify NRLM (National Rural Livelihood Mission) scheme implementation
Panchayat Raj & Rural Development	ZPP	To verify SFC (State Finance Commission) Grants & CFC (Central Finance Commission) Grants