

महालेखाकार (लेखापरीक्षा) कार्यालय
तेलंगाना, हैदराबाद

Lr.No.AG (Au)TS/LGA(Coordn.)/9-15/2024-25

दिनांक. 30.12.2024

पोस्टिंग आदेश क्रमांक 50

AG(Au)TS के आदेशानुसार निम्नलिखित भ्रमण कार्यक्रम जारी किया जाता है

As per the orders of AG(Au)TS, the following tour programme is issued

Quarter:IV 01/01/2025 to 31/03/2025	Team No. LBAP-II S/Shri/Ms B.Murali Krishna, SAO K.S.Seshadri, AAO Sanjeev Kumar Verma, AAO M.Srinivasa Rao, Supr			
Details of Auditee Units – Compliance Audit/ DCA on Revenue Generating Assets				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
31.12.24 & 01.01.25	Preparation & taking approval of the Desk Reviews for all the offices			
02.01.25 to 10.01.25	Spl. Chief Secretary, Housing Department	8		CA (Apex body)
	NTD to Vikarabad			
15.01.25 to 04.02.25	Tandur Municipality	18		CA & DCA
	NTD to kodangal			
05.02.25 to 27.02.25	Kodangal Municipality	18		CA, DCIR and DCA
	NTD to Hyderabad			
28.02.25 03.03.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
04.03.25	Transit to Jagityal			
05.03.25 to 27.03.25	Jagityal Municipality	18		CA & DCA
	Transit to Hyderabad			

Quarter:IV 01/01/2025 to 31/03/2025	Team No. LBAP -V S/Shri/Ms J.Naga Srinivasa Rao, SAO Shubham Dikshit, AAO K.Gautam Kumar, AAO Ramu Tirupathi, AAO (from 11.01.25)			
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Details of Auditee Units – Compliance Audit/District Centric Audit of Warangal (Rural)				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
01.01.25	Preparation & taking approval of the Desk Reviews for all the offices			
02.01.25 to 10.01.25	Principal Secretary, PR &RD	8		CA
	NTD to Sangareddy			
15.01.25 to 23.01.25	EE, MB (Grid), Sangareddy	8		CA
24.01.25	Transit to Suryapet			
25.01.25 to 03.02.25	DAO, State Audit, Suryapet	8		CA
04.02.25	Transit to Jayashankar Bhoopalapally			
05.02.25 to 14.02.25	EE, MB (Intra), Bhoopalapally	8		CA
15.02.25	Transit to Hyderabad			
17.02.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
	NTD to Warangal			
18.02.25 to 03.03.25	ZPP, Warangal (Rural)	10		CA and District Centric Audit
	The party is instructed to collect the receipt and expenditure details for three years in respect of MPDOs under ZPP, Warangal and forward to LB Coordination			

Quarter:IV 01/01/2025 to 31/03/2025	Team No. LBAP -VIII S/Shri/Ms P.Subramaniam, SAO M.Srinivasa Kumar, AAO P.Bhujang Rao,AAO N.Sesha Sai, Supr			
Details of Auditee Units - DCA on Management of Revenue Generating Assets				
Dates of Audit (From – To)	Name of the Auditee Unit	Working days	Details of last Audit	Remarks
30.12.24 to 01.01.25	Briefing with Sr.DAG/AMG-I Preparation & taking approval of the Desk Reviews for all the offices			
02.01.25	Transit to Parkal			

03.01.25 to 27.01.25	O/o Municipal Commissioner, Parkal Municipality	18		DCA & CA
NTD to Narsampet				
28.01.25 to 10.02.25	O/o Municipal Commissioner, Narsampet Municipality	12		DCIR & DCA
11.02.25	Transit to Hyderabad			
12.02.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
13.02.25 to 06.03.25	O/o Deputy Commissioner, RC Puram Patancheru Circle	18		DCA & CA
07.03.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			

Quarter:III 01/01/2025 to 31/03/2025		Team No. LBAP-XI S/Shri/Ms Husnara, SAO P.G.Rajasekhar, AAO A.K.Ansari, AAO Sanjeev Kumar Verma, AAO (upto 30.12.24) S.Raghu Naik, Supr		
Details of Auditee Units – Compliance Audits/ DCA on Revenue Generating Assets				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
01.01.25	Preparation & taking approval of the Desk Reviews for all the offices			
02.01.25 to 25.01.25	O/o Deputy Commissioner, Musheerabad Circle, GHMC	18		DCA & CA
27.01.25 to 06.02.25	Prl. Secretary, MA&UD	10		CA
07.02.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
10.02.25 to 03.03.25	O/o Deputy Commissioner, Serlingampally Circle, GHMC	18		DCA & CA
04.03.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			

Quarter:IV 01/01/2025 to 31/03/2025		Team No._XVI S/Shri/Ms K.Shekhar, SAO N.Devender, AAO Moiz Mansoor Ali, AAO D.Naga Malleswar, Asst Supr		
Details of Auditee Units – DCA on Management of Revenue Generating Assets				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Programme given upto 08.01.25				
09.01.25 & 10.01.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I Preparation & taking approval of the Desk Reviews for all the offices			
15.01.25 to 04.02.25	O/o Deputy Commissioner, Chandanagar Circle, GHMC	18		DCA & CA
05.02.25 to 27.02.25	Vikarabad Municipality	19		DCIR, DCA & CA
28.02.25 & 03.03.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
04.03.25	Transit to Nizamabad			
05.03.25 to 03.04.25	Nizamabad Municipal Corporation	23	06/23	DCA & CA

Quarter:IV 01/01/2025 to 31/03/2025		Team No.LBAP-XVII S/Shri/Ms V.Jyothi, SAO D.Rajendra Prasad,AAO R.Seshagiri Rao, AAO B.Sreeramulu, Supr		
Details of Auditee Units - DCA on Management of Revenue generating Assets in ULBs				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Programme given upto 10.01.25				
13.01.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
15.01.25	Transit to Jogulamba Gadwal			

16.01.25 to 05.02.25	Gadwal Municipality	18		CA&DCA
06.02.24	Transit to Hyderabad			
07.02.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
10.02.25 to 10.03.25	Nizampet Municipal Corporation	24		CA&DCA
11.03.25	Finalisation of the report in OIOS Briefing with Sr.DAG/AMG-I			
12.03.25 to 07.04.25	O/o Deputy Commissioner, Begumpet Circle, GHMC	18		CA&DCA

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.

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

Department	office	Specific subject matter may be examined in detail
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 (Swachh Bharath Mission)
Panchayat Raj & Rural Development	SE, MB Circle	1, MGNREGS(Mahatma Gandhi National Rural Employment Generation Scheme) works – Excess payment of price escalation
Panchayat Raj & Rural Development	EE , MB (Intra)	2. MB (Mission Bhagiratha) works – Construction of OHSRs/ Providing Water Supply to Habitations/Electro Mechanical works
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
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