

**Office of the Accountant General(Audit)
Telangana, Hyderabad**

Lr.No.AG(Au)TS/LB(Coordn.)/9-15/2023-24

Dt. 30.06.23

Posting Order No.12

As per the orders of AG(Au) TS, the following four programmes are issued

Quarter:II 01/07/2023 to 30/09/2023	Team No .LBAP-I S/Shri/Ms 1. J.V.S.V. Prasada Rao, Sr.AO 2. V. Jyothi, AAO 3. Ramu Tirupathi, AAO 4. N. Devender, AAO			
Details of Auditee Units – All India PA on Smart Cities Mission				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Party is intructed to visit o/o TUFIDCL from 04.07.23 for collection of data.				

Quarter:II 01/07/2023 to 30/09/2023	Team No. _LBAP -III S/Shri/Ms 1. P. Vijayalakshmi, SAO 2. P. Malakondiah,AAO 3. B. Srinivasulu,AAO			
Details of Auditee Units - DCA on Levy and Collection of Property Tax in ULBs				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
07.07.23				Finalisation of HMWSSB report
10.07.23				After finalisation of the sample, the party has to take up one Zone and Circles under that zone alongwith the Municipalities selected.

Quarter:II 01/07/2023 to 30/09/2023	Team No. LBAP -V S/Shri/Ms 1. J.Naga Srinivasa Rao, SAO 2. V.Anand, AAO 3. K.S.Seshadri, AAO 4. V.S.Mallikarjun, Supervisor
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Details of Auditee Units – District Centric Audit

Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Upto 05.07.23	Stay in Headquarters for Consolidation and submission/handing over of the Draft/files relating to DCA on Rural Roads			
06.07.23 to 07.07.23	Preparation and obtaining prior approval of Desk Reviews for all the offices before proceeding to District Centric Audit of Mahabubnagar District			
	NTD to Mahabubnagar			
10.07.23 to 31.07.23	Mahabubnagar Municipality	17		
01.08.23 to 22.08.23	Bhootpur Municipality	17		
	NTD to Hyderabad Briefing with DAG/AMG-I on 23.08.23 NTD to Mahabubnagar			
24.08.23 to 14.09.23	Badepally Municipality			
	NTD to Hyderabad			
15.09.23 to 29.09.23	Consolidation and submission of the District Centric Audit report			

Quarter:II 01/07/2023 to 30/09/2023	Team No. LBAP -VII S/Shri/Ms 1. G.V.Rao,SAO 2. Imtiaz Ahmed,AAO 3. Sanjeev Kumar Verma,AAO 4. S.Raghu Naik, Supervisor
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Details of Auditee Units - Compliance Audit

Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
03.07.23 & 04.07.23	Preparation and obtaining prior approval of Desk Reviews for all the offices before proceeding to audit			
05.07.23	Transit to Khammam			

06.07.23 to 15.07.23	Dist. Town and Country Planning officer, Khammam	8	First Audit	
	Transit to Mahabubnagar			
18.07.23 to 24.07.23	DAO, State Audit, Mahabubnagar	6	First Audit	
	NTD to Hyderabad			
	Finalisation and submission of the reports			

Quarter:II 01/07/2023 to 30/09/2023	Team No. LBAP-VIII S/Shri/Ms 1. P.Subrahmaniam, SAO 2. P.G.Rajasekhar, AAO 3. R.Seshagiri Rao, AAO
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Details of Auditee Units - District Centric Audit				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Upto 15.07.23	Work related to PA on Solid Waste Management			
17.07.23 & 18.07.23	Preparation and obtaining prior approval of Desk Reviews			
	NTD to Mahabubnagar			
19.07.23 to 28.07.23	ZPP, Mahabubnagar	9	2017-18	
31.07.23 to 09.08.23	DPO, Mahabubnagar	9	2017-18	
	The party has to take up audit of 2 MPDOs and 6 GPs under each MPDO after completion of the above two units. The party is instructed to collect revenue and expenditure details for three years in respect of MPDOs and GPs under Mahabubnagar and forward to Coordination for selection of MPDOs and GPs.			

Quarter:II 01/07/2023 to 30/09/2023	Team No. LBAP -IX S/Shri/Ms 1. C.Nagesh, SAO 2. Nandagiri Kalyan, AAO 3. Dheeraj Kumar, AAO
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Details of Auditee Units - DCA on Levy and collection of property tax in Urban Local Bodies (ULBs)

Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
Preparation and obtaining approval of ADM, Guidelines and sample for the DCA on levy and collection of Property Tax in ULBs including GHMC.. After finalisation of the sample, the party has to visit CDMA and GHMC for collection of the material and take up one Zone and Circles under that zone alongwith the Municipalities selected.				

Quarter:II 01/07/2023 to 30/09/2023	Team No.LBAP-XI S/Shri/Ms 1. Vijay Raj Kumar Jakkala, SAO 2. Lokendra Firoda,AAO 3. Bhanu Kharol, AAO
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Details of Auditee Units - Compliance Audit

Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
	Briefing with DAG/AMG-I & preparation of Desk Review Transit to Karimnagar on 04.07.23			
05.07.23 to 20.07.23	Satvahana Urban Development Authority, Karimnagar	12	First audit	
	Transit to Hyderabad on 21.07.23			
22.07.23 to 05.08.23	Compliance Audit of TUFIDCL	12	2018-19	

Quarter:II 01/07/2023 to 30/09/2023	Team No. LBAP-XII S/Shri/Ms 1. T.Aruna, SAO 2.T.Shankar Rao,AAO 3. M.Madanmohan Reddy, AAO 3. Mohd.Ziauddin, Supervisor
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Details of Auditee Units - District Cetric Audit

Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
30.06.23	Briefing with DAG/AMG-I			
03.07.23	Preparation and obtaining prior approval of Desk Reviews			
04.07.23	Transit to Satapur GP			
05.07.23 to 10.07.23	GP Sitapur	4		
11.07.23 to 19.07.23	Tadbiloli GP	7		

20.07.23 to 27.07.23	Yedpally GP	7		
28.07.23 to 05.08.23	Janakampet GP	7		
07.08.23 to 16.08.23	Nehrunagar GP	7		
17.08.23 to 24.08.23	Thanakalan GP	7		
25.08.23	Transit to Hyderabad			
28.08.23	Briefing with DAG/AMG-I			
29.08.23 to 01.09.23	Preparation and obtaining prior approval of Desk Reviews			
03.09.23	Transit to Kurnapally GP			
04.09.23 to 13.09.23	Kurnapally GP	7		
14.09.23 to 22.09.23	ARP camp	7		
23.09.23	Transit to Hyderabad			
From 25.09.23	Consolidation and submission of the District Centric Audit Report			

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,

- Sri P. Madhusudhan, Asst Supervisor is posted to Edit-I vice Sri E.Uday Kumar, Asst Sup posted on field after completion of Armoor Municipality.

Field audit parties are 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. 2. Collection of water cess. Treatment of sewage.
MA&UD	General Manager(Engg.)-HMWSSB	
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. 2. Unauthorized layout and constructions. 3.Implementation of TS b-pass Act
MA&UD	Dist. Town & Country Planning Officer	
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 3.Integrated planning and regulating developments in a planned manner
MA&UD	Satavahana Urban Development Authority	
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
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