

### THIRD QUARTER TOUR PROGRAMME IN RESPECT OF LG WING

#### Details of Audit (including CA/PA/DCA Audit) for AAP 2025-26

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No. LBAP-I</b> S/Shri Vinay Kumar, SAO P. Rameswar Reddy, AAO P. Venkateswarlu, AAO		
<b>Details of Auditee Units – Deputed to AMG-II FINAT Section for Audit of Grant No.XIII</b>				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit	Remarks
	Tour programme will be submitted separately after the team reports to LGA Wing			

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No. LBAP-II</b> S/Shri B. Murali Krishna, SAO Sanjeev Kumar Verma, AAO K.S. Seshadri, AAO M. Srinivasa Rao, Supr		
<b>Details of Auditee Units – PA on implementation of 73<sup>rd</sup> Constitutional Amendment Act</b>				
Dates of Audit (From – To)	Name of the Auditee Unit	Working Days	Details of Last Audit/Visit	Remarks
Attached to the lead team for conducting pilot study. The party is presently doing audit of sampled units of Ranga Reddy District. After completion of RR district remaining sampled i.e., Nizamabad, Komarambheem Asifabad and Nalgonda districts tour programme will be submitted separately.				

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No. LBAP-IV</b> S/Shri S. Ravindra Prasad, SAO Nand Murari Sahay, AAO G.J. Vishwanath Kumar, AAO		
<b>Details of Auditee Units – Compliance Audit/ SSCA on Land Management and extension of Projects in Hyderabad Metropolitan Development Authority (Attending comments of PAG/ Hqrs)</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>
06.10.25 to 07.10.25	Preparation and taking approval of the Desk Reviews for the next offices			
08.10.25 to 18.10.25	Engineer – in - Chief, Panchayat	10		

	Raj, Hyderabad			
21.10.25 to 22.10.25	Stay in Headquarters for finalisation of the Compliance audit report in OIOS and preparation and taking approval of the Desk Reviews for the next offices			
23.10.25 to 28.10.25	The Audit Officer, State Audit, Yadadri Temple	5		
	NTD to Miryalaguda			
29.10.25 to 13.11.25	Miryalaguda Municipality	12		
	NTD to Suryapet			
14.11.25 to 22.11.25	EE, MB (Intra) Suryapet	8		
24.11.25 to 25.11.25	NTD to Hyderabad Stay in Headquarters for finalisation of the Compliance audit report in OIOS and preparation and taking approval of the Desk Reviews for the next offices			
26.11.25	Transit to Karimnagar			
27.11.25 to 20.12.25	Municipal Corporation Karimnagar	20		
22.12.25 to 26.12.25	Stay in Headquarters for finalisation of the Compliance audit report in OIOS and preparation and taking approval of the Desk Reviews for the next offices			
29.12.25 to 08.01.26	District Rural Development Agency, Warangal	9		

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No._LBAP -V</b> S/Shri J. Naga Srinivasa Rao, SAO Shubham Dikshit, AAO Ramu Tirupathi, AAO		
<b>Details of Auditee Units – Presently doing consolidation of DCIR PRIs of Warangal</b>				
<b>Dates of Audit/Visit (From – To)</b>	<b>Name of the Auditee Unit</b>	<b>Working Days</b>	<b>Details of Last Audit</b>	<b>Remarks</b>
06.10.25 to 18.10.25	Deputy Commissioner, Circle 13, Karwan	12		
21.10.25 to 31.10.25	District Rural Development Agency, Sangareddy	10		
From 01.11.25 onwards attached to the lead team for PA on implementation of 73 <sup>rd</sup> Constitutional Amendment Act. The lead team is presently doing audit of sampled units of				

Ranga Reddy District. After completion of RR district remaining sampled districts i.e., Nizamabad, Komarambheem Asifabad and Nalgonda tour programme will be submitted separately.

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No .LBAP-VI</b> S/Shri N. Venkateswarlu, SAO K. Sreenivas Reddy, AAO Madan Mohan Reddy, AAO		
<b>Details of Auditee Units – DCIR of Kamareddy District (ULBs/ PRIs) to be completed during this quarter and consolidated report to be issued</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 the team is at New Delhi for KD verification on MGNREGA				
	Further programme will be submitted separately			

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No .LBAP-VII</b> S/Shri/Ms G. Madhusudhan Reddy, SAO Bootham Srinivasulu, AAO P. Bhujang Rao, AAO		
<b>Details of Auditee Units – Presently doing Pilot Study on Utilisation of Transferable Development Rights (TDRs).</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>
06.10.25 to 16.10.25	District Rural Development Agency, Mahaboobnagar	10		
17.10.25 to 21.10.25	NTD to Hyderabad Stay in Headquarters for finalisation of the Compliance audit report in OIOS			
22.10.25 to 31.10.25	Engineer-in-Chief, Mission Bhagiratha, (RWS&S) Hyderabad	9		
03.11.25 to 07.11.25	Stay in Headquarters for finalisation of the Compliance audit report in OIOS preparation and approval of Desk Reviews for ensuing audits			
10.11.25	NTD to Mahabubnagar			
10.11.25 to 18.11.25	EE, MB (Grid) Mahaboobnagar	8		
19.11.25 to 27.11.25	EE, MB (Intra) Mahaboobnagar	8		
28.11.25 to 06.12.25	EE, MB (Intra) Wanaparthy	8		
08.12.25 to	EE, MB (Intra)	8		

17.12.25	Nagarkurnool			
18.12.25 to 26.12.25	Stay in Headquarters for finalisation of the Compliance audit report in OIOS preparation and approval of Desk Reviews for ensuing audits			

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No._LBAP -VIII</b> S/Shri P. Subrahmaniam, SAO P.G. Raja Sekhar, AAO M. Srikanth, AAO N. Sesha Sai, Supr. (on leave)		
<b>Details of Auditee Units - Compliance with Finance Commission conditionalities in audit of Grants to Local Governments</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>
Retained up to 31.10.25	Consolidation, handing over of the KDs in respect of DCA on RGA to the lead team is under progress. Pilot study on SSCA on Compliance with Finance Commission conditionalities in audit of Grants to Local Governments is entrusted to the party w.e.f. 23.09.2025. Programme will be submitted as per the requirement.			

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>	<b>Team No._LBAP -IX</b> S/Shri C. Nagesh, SAO Nandagiri Kalyan, AAO Dheeraj Kumar, AAO P. Ravi Chandra Reddy, AAO			
<b>Details of Auditee Units - SSCA on HMWSSB</b>				
Field audit is under progress. Programme given up to 15.11.25				
<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>
27.09.25 to 14.10.25	General Manager, PD-VIII SR Nagar (now Red Hills)	12		<b>SSCA &amp; CA</b>
15.10.25	Briefing with Sr.DAG. Submission of Desk Review of next office			
16.10.25 to 30.10.25	General Manager O&M Division - IX Hyderabad/HMWSSB	12		
31.10.25 to 15.11.25	General Manager O&M Division -VI Hyderabad/HMWSSB	12		
	This is the lead team. Programme will be submitted separately			

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No. LBAP -X</b> S/Shri P. Malakondaiah, SAO A.K.R. Kalyanjee, AAO T. Vamshi Krishna, AAO		
<b>Details of Auditee Units : – PA on implementation of 73<sup>rd</sup> Constitutional Amendment Act</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>
This is the lead team. Field Audit in progress. Programme will be submitted separately.				

<b>Quarter: III</b> <b>01/10/2025 to 31/12/2025</b>		<b>Team No.LBAP-XVII</b> S/Shri/Ms V.Jyothi, SAO J.Subrahmanya Sastry,AAO R.Seshagiri Rao, AAO B.Sreeramulu, Asst Supr		
<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>
01.10.25 to 03.10.25	Finalisation of DCA Report on Management of Revenue generating Assets in ULBs			
06.10.25 to 07.10.25	Preparation and taking approval of the Desk Reviews for the next office			
08.10.25 to 29.10.25	Municipal Corporation, Boduppal	18		
30.10.25 to 07.11.25	Stay in Headquarters for finalisation of the Compliance audit report in OIOS. Submission of Desk Review of next offices			
10.11.25	NTD to Andole			
10.11.25 to 18.11.25	District Panchayati Raj Engineer, PR, Andole, Sangareddy Division	8		
19.11.25	Stay in Headquarters for finalisation of the Compliance audit report in OIOS. Further programme will be submitted after receipt/ submission of comments of Hqrs. on RGA			
<b>LBAP- XI</b> headed by Sri V.V.Sesha Sai, SAO, and Sri. G. Vijaya Kumar, AAO are posted to LGA/DP Cell. Sri M. Srinivas Kumar, AAO is attached to LG/Edit-I				

**NOTE:** i) Where 'last audit' details are not available, the audit may be conducted from 01.01.2015.

- 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 furthermore 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) Provision of urban amenities such as parks, gardens, playground, sports complexes and community halls
  - ii) Sanitation works 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 with the acknowledgement of the audited entity.
  - 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. Ensure selection of vouchers through information available with Data Analytics Cell for Desk Review
  - 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 Sr.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.
- xxvii) The field parties are instructed to obtain the information as detailed below while conducting Compliance Audits as per Hqrs. Instructions.

Name of the Information System (in full, no abbreviations please.)	Functional category	Go-Live year	Name of Auditee unit (which administered/ developed and implemented the IT System)	Name of apex unit with respect to the IT System	Project Cost (in Rs.)	AMC Cost (in Rs.)

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

Senior Audit Officer/LB Coordn

#### Annexure

Department	office	Specific subject matter may be examined in detail
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MA&UD	Chief General Manager (Engg.) -HMWS&SB	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.) – HMWS&SB	
MA&UD	Zonal Commissioner - GHMC	
MA&UD	Deputy Commissioner - GHMC	1. Levy of Property Tax and all related issues
MA&UD	Director of Town & Country Planning	
MA&UD	Dist. Town & Country Planning Officer	1. Preparation of Indicative land use plans. 2. Unauthorized layout and constructions. 3.Implementation of TS b-pass Act
MA&UD	Municipal Corporation	
MA&UD	Municipality	1. Levy of Property Tax and all related issues
MA&UD	Nizamabad Urban Development Authority	
MA&UD	Satavahana Urban Development Authority	
MA&UD	Siddipet Urban Development Authority	
Panchayat Raj & Rural Development	District Panchayati Raj Engineer	1. Execution of works 2. Development of parks/Tourism places 3.Integrated planning and regulating developments in a planned manner
Panchayat Raj & Rural Development	District Rural Development Agency (DRDA)	Pradhan Mantri Gram Sadak Yojana (PMGSY) works (Road works/Bridge works)
Panchayat Raj & Rural Development	SE, MB Circle	To verify implementation of MGNREGA/SBM (Swachh Bharath Mission)
Panchayat Raj & Rural Development	EE , MB (Intra)	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/Electromechanical 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







