

**REVISED TOUR PROGRAMME OF PARTY-III AND INSPECTING OFFICER OF
AMG-I FOR THE 3rd QUARTER OF 2025-26**

**Sri Siba Narayan Sahoo, SAO (C) (9437252566)
Sri Nishamani Sahoo, AAO (C) (9938797470)
Sri Prabin Kumar Nayak, AAO (C) (9650655381)**

| Period of inspection | No. of working days | Name of the Audit unit | Sundays/Holidays |
|--|---------------------|--|-------------------------|
| 07.10.2025 to 08.10.2025 | 02 | Preparation of POMs regarding Verification of Complaint case at OSRTC | |
| 09.10.2025 to 16.10.2025 | 06 | Remaining part of Compliance audit of GEDCOL | Oct- 11,12,18,19 |
| Desk review for SPVs of IDCO at Headquarters on 17.10.2025 and 20.10.2025 | | | |
| Holiday on 21.10.2025 | | | |
| 22.10.2025 | 1 | Odisha Electronic Park Ltd. | |
| 23.10.2025 to 01.11.2025 | 9 | Desk Review and Financial Audit of Odisha Police Housing & Welfare Corporation | Oct- 26 |
| 03.11.2025 to 06.11.2025 | 3 | Remaining part Odisha Electronic Park Ltd | Nov- 02,05 |
| 07.11.2025 to 15.11.2025 | 06 | Desk Review and Financial Audit of Statutory Audit of Accounts of Paradeep Investment region Development Ltd. Bhubaneswar. | Nov- 08, 09, 10 (Exam.) |
| 17.11.2025 to 24.11.2025 | 6 | Remaining part Odisha Electronic Park Ltd Field Visit to EMC Park, Infovalley II, Khurda for 2 days on 19 and 20 November 2025* | Nov- 16,22,23 |
| 25.11.2025 to 05.12.2025 | 10 | Paradeep Plastic Park Ltd. Field Visit to Paradeep Plastic Park Limited, Paradeep for 3 days from 28.11.2025 to 01.12.2025** | Nov-30 |
| 06.12.2025 To 19.12.2025 | 11 | Angul Aluminium Park Ltd. | Dec-7,13,14 |
| 20.12.2025 To 31.12.2025 | 8 | IDCO SEZ Development Ltd. | Dec-21,25,27,28 |
| Further Programme follows | | | |

* To and Fro Journey to be done from Bhubaneswar

** Transit to Paradeep on 28.11.2025(FN) and return transit to Bhubaneswar on 1.12.2025 evening

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 Group email 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 BO/AMG-I(Vetting) and AMG-I(Hqr)ID-santanukb.comm@cag.gov.in within seven days of Completion of audit.
7. **Leave:** Prior intimation santanukb.comm@cag.gov.in to Group Officer is mandatory before leaving the camp at audit location followed by email/fax for availing any kind of leave.
8. Adherences to the guidance note issued by Headquarter vide No. **226-09-PPG/2017 dated 23/08/2017** and new **auditing standard** issued by C&AG 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 work is less in the year of audit. The parties may proceed to next item with intimation to AMG-I(Hq.)
11. Parties should collect the **soft copies of previous IRs** of respective subject from AMG-I 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. Further clarification/documents sought for at the time of vetting may be complied immediately.
13. Any **interesting or new points/paras** noticed may be promptly intimated to all parties/AMG-I vetting cell for circulation among the other concerned field parties for raising similar objection in all the units of the Department audited.
14. **Desk review** should be submitted to AMG-I (Hqrs) mail along with a copy to Group Officer's mail/Concerned Vetting Section's mail.
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. **Non-Production of records:** - All records which are not provided should be part of the Draft Report. Non-production of records is also to be included as a Para in Exit Meeting with the Head of the Organisation/entity.

Sd/-

Sr. Audit Officer/AMG-I (Hqrs.)

Memo No. AMG-I (Hqrs.)-10/TP/AP-03/2025-26/ 685

Dated: 18.11.2025

Copy forwarded to: -

1. Secretary to A.G. (Audit - II)
2. PA to D.A.G. (AMG -I)
3. BO/AMG-I/Vetting (PSU)/Accounts Cell
4. BO/EDP Cell / RO Audit Party
5. T.D. Seat. -2 copies


Sr. Audit Officer/AMG-I (Hqrs.)