

Revised (07.01.2025) Tour Programme of Audit Party-04

Manned by: -

1. Shri P. C. Pattanayak, Sr.AO¹
2. Shri H. Sahoo, AAO
3. Shri K. Suman, AAO²
4. Shri P. K. Das, Asst. Supr

Sl. No	Name of the Unit to be visited	Audit Type	Period of visit	Working Days	Holidays
Transit to Burla on 18 November 2024					
1	Western Zone, O&M circle, Burla and Construction circle, Sambalpur	Performance Audit of Accounts for the year 2019-20 to 2023-24	19/11/24 to 27/11/24	7	Nov-23 & 24
Transit to Balangir on 27 November 2024 (AN)					
2	O&M Circle, Construction Division and selected sub-stations and O&M division, Balangir	Performance Audit of Accounts for the year 2019-20 to 2023-24	28/11/24 to 14/12/24	14	Dec-1, 8 & 14
Transit to Jharsuguda on 15 December 2024					
3	O&M division and Construction Division Jharsuguda	Performance Audit of Accounts for the year 2019-20 to 2023-24	16/12/24 to 27/12/24	10	Dec- 22 & 25
Transit back to Bhubaneswar on 28 December 2024					
4	Scrutiny of tender documents of projects selected of Northern zone	Performance Audit of Accounts for the year 2019-20 to 2023-24	30/12/24 To	11	Jan-5 & 11

¹ Transit back to Bhubaneswar on 16-12-2024 taking evening transit for appearing CPD-III (paper-5) examination on 17-12-2024 and Transit to Jharsuguda on 17-12-2024 taking evening transit to join Camp. Transit back to Bhubaneswar on 19-12-2024 taking evening transit for appearing CPD-III (Paper-6) examination on 20-12-2024 and Transit to Jharsuguda on 20-12-2024 taking evening transit to join camp.

² Shri Suman, AAO will remain at OPTCL hdqrs with Party-3 from 18-11-2024 to 20-11-2024. He will avail transit to Balangir on 1-12-2024 after availing EL from 21.11.2024 to 01.12.2024 and join the Camp on 2-12-2024.

	before moving to Northern Zone		10/1/25		
Transit to Balasore on 12 January 2025					
5	Covering Northern zone two construction divisions, O&M circles and divisions, selected sub-stations and switching stations	Performance Audit of Accounts for the year 2019-20 to 2023-24	13/1/25 to 27/2/25	35	Jan-14, 19, 23,25 & 26 Feb-2, 8, 9, 16, 22 & 23
Transit to back to Bhubaneswar 27 February 2025(AN)					
<p>Note: The Northern zone covers seven projects, nine sub-stations and three switching stations to be covered. This involves visit of construction division, O&M divisions and grid-substations. Since it is not practically possible to allocate time initially, the party would submit revised/detailed programme after covering northern zone.</p> <p>The party may be allowed to stay at Sambalpur due to non-availability of Hotel at Burla</p> <p>Note: Sri Prakash Chandra Pattanayak, Sr.AO will attend training at IIM, Ahmedabad from 5-1-2025 to 11-1-2025. During this period Sri Sanjay Kumar Panigrahi, Sr.AO will supervise both CAP-3 & 4.</p>					

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- sahoosk.odi.sca@cag.gov.in within seven days of Completion of audit.

7. **Leave:** Prior intimation 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.)

Date: 09.01.25

No: AMG-I (HQ)/235/PA-OPTCL/2024-25/ 727

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.)