

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

Sri Dilip Kumar Jena SAO(C)  
Sri Ashish Kumar, AAO (C)  
Sri Tarun Pal, AAO(C)

| Period of inspection  | No. of working days | Name of the Audit assignment   | Sundays/ Holidays      |
|---|---------------------|--|------------------------|
| 08.09.2025<br>To<br>13.09.2025  | 06                  | SSCA on "Construction and Operation of thermal power plants of Odisha Power Generation Corporation Limited for the period of 2020-21 to 2024-25".<br><br><b>Review of the files relating to linkage coal provided to OPGC along with the following:</b><br>1. Coal management (both MCL and OCPL Coal) from beginning to end (i.e., planning, procurement, transportation, loading, unloading till firing in the Boilers, efficiency parameter of coal, sampling, GCV issues, maintenance of coal handling plant etc.) including the ADM questions relating to OCPL<br>2. Contract of Renovation and Modernization of Unit 1 & 2<br>3. Inventory Management<br>4. Review of some Contract/Purchase orders more than 5 crore other than files under sampling.<br><br><b>As per instructions issued vide Memo No. ECPA/ (Circular)-2025-26/893 dated 31.07.2025, Inspection Report is to be issued in respect of all units covered as under the sampling design.</b> | Sep-14                 |
| <b>Transit to Manharpur Mines, Jharsuguda on 14.09.2025 (holiday)</b>   |                     |  |                        |
| 15.09.2025<br>to<br>24 .09.2025   | 09                  | Audit at Manoharpur Mines, Jharsuguda  | Sep-21                 |
| <b>Transit to Bhubaneswar on 25.09.2025</b>   |                     |  |                        |
| Report to Headquarters for Mid Term review of SSCA on "Construction and Operation of thermal power plants of Odisha Power Generation Corporation Limited for the period of 2020-21 to 2024-25 with DAG/AMG-I on 26.09.2025. |                     |  |                        |
| Holiday on 27.09.2028 and 28.09.2025. Party will remain at Hqrs on 29.09.2025 and 30.09.2025<br>Holiday on 01.10.2025 and 02.10.2025  |                     |  |                        |
| 03.10.2025<br>To<br>10.10.2025  | 06                  | <b>OPGC Headquarters, Bhubaneswar</b>  | <b>Oct-05,07,11,12</b> |



|  |    |  |                                     |
|--|----|--|-------------------------------------|
| <b>Transit to Banaharpalli, Jharsuguda on 12.10.2025 (Holiday)</b>   |    |  |                                     |
| 13.10.2025<br>To<br>07.11.2025   | 20 | OPGC Unit Office at ITPS Banaharpalli,<br>Jharsuguda   | Oct-19,21,25,26<br>Nov- 02,05,08,09 |
| <b>Transit to Headquarters on 08.11.2025</b>   |    |  |                                     |
| <b>Report to Headquarters for examination on e-procurement on 10.11.2025</b>   |    |  |                                     |
| <b>Transit to Banaharpalli, Jharsuguda on 11.11.2025</b>   |    |  |                                     |
| 12.11.2025<br>To<br>20.11.2025   | 8  | Resumption of audit of OPGC Unit Office at<br>ITPS Banaharpalli, Jharsuguda<br>After completion of audit, all the audit<br>observations and supporting documents may<br>be submitted to nodal Sr. AO alongwith<br>uploading the same in the OIOS | Nov-16                              |
| 21.11.2025   | 1  | Preparation of Compliance Audit Inspection<br>Report i.r.o OCPL  |                                     |
| <b>Transit to Bhubaneswar on 22.11.2025 (Holiday) and report to Hqrs. For Desk Review of OSCSC Ltd. On 24.11.2025.</b> |    |  |                                     |
| 25.11.2025<br>to<br>06.12.2025   | 11 | MD, Odisha State Civil Supplies Corporation<br>(OSCSC) Ltd, Bhubaneswar (First Spell) (FY<br>2024-25)  | Nov- 23,30                          |
| <b>Transit to Jeypore on 07.12.2025(Holiday)</b>   |    |  |                                     |
| 08.12.2025<br>to<br>19.12.2025   | 10 | Districts Manager OSCSC Ltd., Jeypore  | Dec-13,14                           |
| 20.12.2025<br>to<br>29.12.2025   | 06 | Civil Supply Officer, OSCSC Ltd., Jeypore  | Dec- 21,25,27,28                    |
| <b>Further programme follows...</b>  |    |  |                                     |

### **Mandatory Instructions to Field Parties**

1. RO may submit a list of cases under the period of audit by the end of 2<sup>nd</sup> 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) [santanukb.comm@cag.gov.in](mailto:santanukb.comm@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. Adherence 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.



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

Memo No. AMG-I (Hqrs.)-09/TP/AP-07/2025-26/ 652

Date: 10.11.2025

Copy forwarded to: -

1. Secretary to A.G. (Audit - II)
2. PA to D.A.G. (AMG - I)
3. Sr. A.O, AMG -I (Vetting/Civil)
4. BO, EDP Cell
5. AMG - I (Hqrs.) – T.D. Seat/Spare Copy



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