महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय

लेखापरीक्षाभवन, 361, अण्णासालै, चेन्नै-600 018

OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL),
"LEKHA PARIKSHA BHAVAN', 361, ANNA SALAI, CHENNAI – 600 018

V.S.REDDY, IA&AS
Deputy Director /DT-I (i/c)

Telephone Nos: 24316660 to 665			
Director (DT)-I **631**	**SAO/Prog&Genl** **621**	**SAO/Reports** **622**	**SAO/DP** **614**
Prog.Sec **624**	**Tech. Cell** **619**	**Claims** **647, 662**	**EDP** **443/440**

No. DGA(C)/ITRA/Unit-1(1)/28-807/2025-26/ **Dt. 11.03.2026**

TOUR PROGRAM OF ITRA PARTIES FOR THE MONTH OF APRIL 2026

ITRA Party No.	Party Personnel (Shri./Smt./Kum.)	Unit	No. of working Days	From	To	Audit Period
X	D. Rajkumar, SAO Sahil Rathee, AAO Rahul Kumar-II, AAO	Non-Corporate Ward 17(6), Chennai	17	01.04.2026	24.04.2026	2024-25 To 2025-26

List of Holidays:

MONTH	DATES OF HOLIDAYS
April 2026 (21 working Days)	3,4,5 11,12 18,19 25,26

Closed Holidays

DATE	DAY	NAME OF THE HOLIDAY
03.04.2026	FRIDAY	GOOD FRIDAY

Restricted Holidays

DATE	DAY	NAME OF THE HOLIDAY
14.04.2026	TUESDAY	VAISAKHI/VISHU/MESHADI
15.04.2026	WEDNESDAY	VAISAKHADI (BENGAL)/BAHAG BIHU (ASSAM)

INSTRUCTIONS TO FIELD PARTIES

1. In view of the tight time schedule, Receipt Audit Officers are requested to ensure that the tour program is strictly adhered to and that no extension is sought for. Due to the limited number of scrutiny cases in any unit, if the audit can be completed before the programmed date, a request may be sent by HOP to Director/DT-I in OIOS for pre closure of Audit.

2. Due to administrative reasons, in some occasions the approved audit program is subject to change. Hence, in general the audit intimation to programmed audit units is sent only two or three weeks before the date of audit. All the HoPs are requested to call the respective ITO/AC/DC of the programmed unit before hand and confirm the receipt of audit intimation and dates of audit, atleast ten days before the program date. **The latest Telephone Directory of ITD, Tamil Nadu with address of all audit units, Telephone, Mobile numbers and e-mail IDs of Assessing Officers is enclosed for the convenience of party members.**

3. Before commencement of Audit, the details of pending paras along with copies of respective paras, previous records if,any,list of non production of records in previous audits and Tax Recovery pending cases may be obtained from concerned Hqrs., Sections. It may also be ensured that the period of records to be verified during the current audit are in continuity with the previous audit period. All AAOs in HQrs sections are directed to co-ordinate with audit parties in furnishing the details required by them for smooth conduct of audit.
   The total list of audit universe and the details of Hqrs section& concerned AAO/SAO who is looking after those units is enclosed for the convenience of party members.

4. Receipt Audit Officers should pay special attention to the clearance of outstanding observations for discussion with the Assessing Officer concerned.
5. The period of coverage of audit on the LAR would indicate all the financial years for which the audit was conducted including merged units. It should be ensured that all the outstanding paras and documents not produced of merged units are to be incorporated in the DLAR.

6. The "Code of Ethics" form should be filled in and the original should be submitted along with the Draft LAR.
7. A Daily Progress Report in a format in Form 9 of the cases seen must be sent along with weekly tour diaries by Friday evening or Monday morning by e-mail to the Headquarters.

8. Special attention may be given on the records not produced during previous audits. Reason for non-production of these records may be analysed and raise a para in LAR without fail. The party should also specifically state about the non-production /

belated production of records supported by requisition for records, remainders for the same during the current audit.***(Read this with SOP in instruction S.No.23)***

9. Approval for any change/deviation in the programme has to be applied in advance through 'deviation note' in OIOS.

10. Prior sanction of leave is required for HoP to make any alteration in the party especially at the commencement and completion of the audit programme.

11. Hard copies of audit memo and other annexures/data has to be submitted with the Draft LAR.

12. All the soft copies of KDs of all the cases audited shall be submitted to Hqrs along with the Draft LAR.

13. Filled in checklist of identified top high risk assesses should be submitted to Hqrs along with Draft LAR.

14. TA Claims bills should be submitted to claims section as per due dates. Hence the TA claims may be sent to the controlling section in time for onward transmission to Claims section within the due dates.

15. It may be strictly ensured that the party events are sent to Headquarters by 5th of the following month.

16. Details, if any, sought for Performance Audits/SSCA, may be provided in addition to the regular audit.

17. Along with the Draft LAR, all ITRA field parties should attach a soft copy of scrutiny list duly filled in and work distribution among party membersin OIOS.

18. Circular No.05/2023-24 issued by Technical Cell on 18.05.2023 with regard to Sampling methodology and submission of Draft LAR to Hqrs in hard copy, etc., should be adhered to by all field parties. **(Copy enclosed)**

19. Circular No.10/2023-24 issued by Technical Cell on 25.05.2023 with regard to Non-Production of Records and Pending Tax Recovery cases, etc., should be adhered to by all field parties. **(Copy enclosed)**

20. Circular issued by SAO/Hqrs on 04.08.2023 directing field parties to enclose the Draft LAR and List of Scrutiny cases in standard format should be adhered to by all the field parties. **(Copy enclosed)**

21. In case of audit of Non-Asst Units, the draft Tool kit already provided through a separate link may be filled in and send the same with feedback if, any along with Draft LAR to Hqrs in OIOS.**(Copy enclosed)**

22. An SOP with regard to reply from Department for Audit Observations and Non-production of Records, issued by Secretary to DG vide Circular dated 29.04.2024 should be adhered to. **(Copy enclosed)**

23. Instructions in Circular issued on 11.07.2024 with regard to issue of Audit Observations on Over Assessments shall be complied with. However, sending of relevant documents to Hqrs by e-mail (saodt.chn.pdac@cag.gov.in) as mentioned in circular is dispensed. The relevant key documents along with audit observation on over assessment shall be sent to the SAO/Tech. Cell through e-office by HOP of the team. **(Copy enclosed)**

24. Ensure the mandatory details like Name of the Assessee, PAN, AY and title of the observation are included in the audit observation as per Circular-12, dated 26.09.2023.**(Copy enclosed)**

25. Hqrs instructions vide letter dated 14.10.20024 with regard to submission of Assurance Memo by all the field party members shall be complied with. Filled in forms should be submitted to Hqrs. along with DLAR **(Copy enclosed)**

26. Instructions regarding Audit Assurance Memo, Statistics and Draft LAR format to be uploaded in OIOS as per Circular dt 16.6.25 shall be complied with **(Copy enclosed).**

(Approved by DD/DT-I on 11/03/2026)

Senior Audit Officer/ITRA (Prog. &General)

वरिष्ठलेखापरीक्षाअधिकारी/आईटीआरए (प्रोग&जनरल)