

ANNEXURE – ST- XI

Audit Group Service Allocation: A Sample allocation of Service into six broad groups has been made for work allocation to Audit Teams. This is suggestive in nature and depending on the work load, number of Audit Teams etc groups can be merged or subdivided.

Audit Group -1

- (i) TELECOMMUNICATION SERVICES
- (ii) INFORMATION TECHNOLOGY (IT) SERVICES
- (iii) BROADCASTING SERVICES
- (iv) INTERNET CAFÉ SERVICES
- (v) CABLE OPERATORS SERVICES
- (vi) INTERNET TELEPHONY SERVICES
- (vii) ON-LINE INFO & DATABASE RETRIVSL SERVICES
- (viii) TV OR RADIO PROGRAM PRODUCTION SERVICES
- (ix) VIDEOTAPE PRODUCTION SERVICES
- (x) SOUND RECORDING SERVICES
- (xi) ADVERTISING AGENCY SERVICES
- (xii) SALE OF ADVT.SPACE OR TIME SERVICES
- (xiii) SUPPLY OF CONTENT SERVICES

Audit Group -2

- (i) MEMBERSHIP OF CLUBS/ ASSOCIATION
- (ii) MANDAP KEEPER SERVICES
- (iii) PANDAL & SHAMIANA SERVICE
- (iv) OUTDOOR CATERING SERVICES
- (v) EVENT MANAGEMENT SERVICE
- (vi) BUSINESS EXHI. SERVICES
- (vii) CONVENTION SERVICE
- (viii) PHOTOGRAPHIC SERVICE
- (ix) BEAUTY PARLOURS SERVICES
- (x) FASHION DESIGNERS SERVICES
- (xi) HEALTH CLUB & FIT. CENTRE
- (xii) DRY CLEANING SERVICES
- (xiii) SUPPLY OF TENGIBLE GOODS SERVICES
- (xiv) MAINTENANCE & REPAIR SERVICE
- (xv) MANPOWER RECRUTEMENT SERVICE
- (xvi) SECURITY AGENCY SERVICES

Audit Group -3

- a) COMMERCIAL TRAINING, COACHING SERVICES
- b) MANAGEMENT CONSULTANT SERVICES
- c) PUBLIC RELATIONS SERVICE
- d) TECHNICAL TESTING ANALYSIS
- e) COMM. & INSTALLATION SERVICES
- f) SURVEY & EXPLO. OF MINERALS
- g) CONSULTING ENGINEERING

- h) SCIENTIFIC & TECH. CONSUL
- i) SURVEY & MAP MAKING SERVICES
- j) MINING OF MINERALS AND OIL SERVICES
- k) DESIGN SERVICES
- l) TECHNICAL INSPECTION AND CERTIFICATION SERVICES
- m) COSMETIC AND PLASTIC SURGERY SERVICES
- n) SPONSERSHIP SERVICE
- o) OPINION POLL SERVICES
- p) AUTHORISED SERVICE STATION
- q) WORKS CONTRACT SERVICES

Audit Group -4

- (i) PRACTISING CHARTERED ACCOUNTANTS SERVICE
- (ii) PRACTICING COMPANY SECRETARY SERVICE
- (iii) PRACTICING COST ACCOUNTANT SERVICE
- (iv) CREDIT RATING AGENCY SERVICE
- (v) ADVICE CONSULTANCY OR TECHNICAL ASSISTANCE PROVIDED
IN THE FIELD OF LAW
- (vi) STOCK BROKER SERVICE
- (vii) LIFE INSURANCE SERVICE
- (viii) INSURANCE AUXILIARY SERVICE
- (ix) GENERAL INSURANCE
- (x) FORWARD CONTRACT SERV.
- (xi) REGISTRAR TO AN ISSUE
- (xii) SHARE TRANSFER AGENT
- (xiii) ULIP MANAGEMENT SERVICES
- (xiv) STOCK EXCHANGE SERVICES
- (xv) COMMODITY EXCHANGE SERVICE
- (xvi) BANKING & OTHER FIN. SERV.
- (xvii) UNDERWRITER
- (xviii) FRANCHISE SERVICES
- (xix) INTELLECTUAL PROP. SERV.
- (xx) MARKET RESEARCH AGENCY
- (xxi) ATM OPERATIONS, MAINTENANCE OR MGMT.
- (xxii) RECOVERY AGENT
- (xxiii) CREDIT CARD RELATED SER.
- (xxiv) ASSET/ FUND MANAGEMENT

Audit Group -5

1. TRANSPORT OF GOODS BY ROAD
2. TRANSPORT OF GOODS BY AIR
3. TRANSPORT OF GOODS THROUGH PIPELINE
4. TRANSPORT OF GOODS IN CONTAINERS BY RAIL
5. TRANSPORT OF GOODS BY RAIL
6. RENT-A-CAB OPERATOR
7. TOUR OPERATORS
8. AIR TRAVEL AGENT
9. RAIL TRAVEL AGENT
10. TRAVEL AGENT. (OTHER THAN RAIL/AIR)
11. AIR TRANSPORT OF PASSANGERS

12. MAILING LIST COMPILATION
13. C & F AGENTS SERVICE
14. STORAGE & WAREHOUSE SERVICE
15. CARGO HANDLING SERVICE
16. CUSTOM HOUSE AGENT SERVICE
17. CLEARING & FORWARDING AGENTS SERVICES
18. STEAMER AGENT SERVICE
19. PORT SERVICES
20. AIRPORT SERVICES
21. TRANSPORT BY CRUISE SHIPS SERVICE
22. SHIPS MANAGEMENT SERVICE
23. GOODS CARRIED OUT AS COASTAL CARGO OR WATER WAYS SERVICE
24. COURIER SERVICES

Audit Group -6

1. BUSINESS AUXILIARY SERVICE
2. BUSINESS SUPPORT SERVICE
3. PACKAGING SERVICES
4. ARCHITECTS
5. INTERIOR DECORATOR
6. CONSTRUCTION SERVICE
7. REAL ESTATE AGENT
8. SITE PREPARATION & CLEARANCE
9. DREDGING SERVICES OF RIVERS , PORTS
10. CONSTRUCTION OF RESIDENTIAL COMPLEX
11. AUCTIONEERS SERVICE
12. RENTING OF IMMOVABLE PROPERTY