

Office of the Pr. Accountant General (Audit), Mahalekhabar Bhanan, B-Block, Beerchand Patel Marg, Bihar,  
Patna-800001

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/806  
Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24  
Party No -5/2023-24 (AMG-IV)

Date: 10.01.2024

953  
172  
159

Name (Shri)	Designation
Shri Sanjit Kumar	Assistant Audit Officer
Shri Ranjit Kumar Singh	Assistant Audit Officer
Shri Akhilesh Paswan	Supervisor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	District Sub Registrar, Saharsa	H	Dec-22	10.01.2024	11.01.2024	02	For Desk Review at Headquarter
02	Sub Registrar, Kahalgaon	M	Sep-16	12.01.2024	15.01.2024	02	For Desk Review at Headquarter Sat-13.01.2024 Sun-14.01.2024
03	Sub Registrar, Jokihat	M	Sep-16	16.01.2024	17.01.2024	02	For Desk Review at Headquarter
04	District Sub Registrar, Gopalganj	H	Dec-22	18.01.2024	19.01.2024	02	For Desk Review at Headquarter

Sd/-  
Pr. Accountant General  
(AMG-IV)

*[Handwritten signature]*  
10/1/24  
Jp 3:30 P.M.

*[Handwritten signature]*  
10/01/24  
Sr. Audit officer  
AMG-IV (HS)

Office of the Pr. Accountant General (Audit), Mahalekshakar Bhawan, B-Block, Bicerchand Patel Marg, Bihar,  
Patna-800001

Letter No-AMG-IV (HQ)/Tour Programme/2023-24/307  
Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24  
Party No - 01 /2023-24 (AMG-IV)

Date: 10.01.2024

2024  
160

Name (Shri)	Designation
Shri Arun Kumar	Sr. Audit Officer
Shri N.M Pandey	Assistant Audit Officer
Shri Rakesh Kumar no.03	Assistant Audit Officer
Shri Uma Shankar Kumar	Sr. Auditor

Army  
10/01/24 3.09 PM  
Sr. A.O.

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Dy. Director, Planning & Development (HQ), Patna	H	Aug-22	10.01.2024	11.01.2024	02	For Desk Review at Headquarter
02	District Sub Registrar, Nawada	H	Dec-22	12.01.2024	15.01.2024	02	For Desk Review at Headquarter Sat-13.01.2024 Sun-14.01.2024
03	District Sub Registrar, Motihari	H	Jun-22	16.01.2024	17.01.2024	02	For Desk Review at Headquarter
04	District Sub Registrar, Betiah	H	Jul-22	18.01.2024	19.01.2024	02	For Desk Review at Headquarter

Sd/-  
Dy. Accountant General (AMG-IV)

10/01/24  
Sr. Audit Officer/AMG-IV (HQ)

Office of the Pr. Accountant General (Audit), Mahalakhkar Bhawan, R-Block, Beerchand Patel Marg, Bihar.

Patna-800001

Letter No-AMG-IV (HQ)/Tour Programme/2023-24/508  
Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24  
Party No - 04/2023-24 (AMG-IV)

Date: 10.01.2024

(161) ~~282~~  
KPB

Name (Shri)	Designation
Shri Pranay Kumar no. 02	Sr. Audit Officer
Shri Om Kumar	Assistant Audit Officer
Shri Vishal Kumar	Assistant Audit Officer
Shri Satyendra Kumar	Auditor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	O/o the Inspector General of Registration, Bihar	H	Jan-23	10.01.2024	11.01.2024	02	For Desk Review at Headquarter
02	Sub Registrar, Vikram, Patna	H	Jan-23	12.01.2024	15.01.2024	02	For Desk Review at Headquarter Sat-13.01.2024 Sun-14.01.2024
03	District Sub Registrar, Samastipur	H	Jan-23	16.01.2024	17.01.2024	02	For Desk Review at Headquarter
04	District Sub Registrar, Darbhanga	H	Feb-2023	18.01.2024	19.01.2024	02	For Desk Review at Headquarter

3/2  
10.1.24

10.1.24

Sd/-  
Dy. Accountant General (AMG-IV)

10/01/24  
Sr. Audit Officer/AMG-IV (HQ)

Office of the Pr. Accountant General (Audit), Mahalekhnkar Bhawan, B-Block, Beechani Patel Marg, Bihar,  
Patna-800001

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/ 209  
Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24  
Party No - 07 /2023-24 (AMG-IV)

Date: 10.01.2024

Name (Shri)	Designation
Shri Tarun Kumar Singh	Sr. Audit Officer
Shri Pankaj Kumar no.01	Assistant Audit Officer
Shri Raju Kumar Gupta	Assistant Audit Officer
Shri Dharmendra Kr. Yadav	AAO (Adhoc)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	District Sub Registrar, Saran	H	Jul-22	10.01.2024	11.01.2024	02	For Desk Review at Headquarter Sat-13.01.2024 Sun-14.01.2024
02	District Sub Registrar, Begusarai	H	Dec-22	12.01.2024	15.01.2024	02	For Desk Review at Headquarter Sat-13.01.2024 Sun-14.01.2024
03	District Sub Registrar, Buxar	H	Sep-22	16.01.2024	17.01.2024	02	For Desk Review at Headquarter

Recd  
10/1/24

Received copy  
10.1.2024  
Sr. AO

Sd/-  
Dy. Accountant General (AMG-IV)

10/1/24  
Sr. Audit Officer/AMG-IV (HQ)

Name (Shri)	Designation
Shri Pranay Kumar no. 02	Sr. Audit Officer
Shri Om Kumar	Assistant Audit Officer
Shri Vishal Kumar	Assistant Audit Officer
Shri Satyendra Kumar	Auditor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	<b>Up to 19.01.2024</b>			<b>As per already approved</b>			<b>For Desk Review at Headquarter</b>

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Sub Registrar, Vikram, Patna	H	Jan-23	20.01.2024 (Morning transit to Vikram 20.01.24)	01.02.2024 (Evening transit to patna on 01.02.24)	10	Sun- 21.01.24, 28.01.24 Holiday 26.01.24
02	O/o the Inspector General of Registration, Bihar	H	Jan-23	02.02.2024	16.02.2024	10	Sat-03.02.24&10.02.24 Sun- 04.02.24 & 11.02.24 Holiday 14.02.24
03	District Sub Registrar, Samastipur	H	Jan-23	17.02.24 (Morning transit to Samstipur 17.02.24)	01.03.2024	10	Sun- 18.02.24,25.02.24 Holiday 24.02.24 & 26.02.24
04	District Sub Registrar, Darbhanga	H	Feb-2023	02.03.2024 (Morning transit to Darbhanga 02.03.24)	14.03.2024 (Evening transit to Patna)	10	Sun-03.03.24 & 10.03.24 Holiday 08.03.24

Attached to headquarter- 16.03.2024

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party is directed to come on Headquarter on every weekend from place of auditee units at a distance of less than 150 km from Hqr (not applicable where boarding/lodging of Audit Team is in circuit house/ guest house/inspection bungalows, messes etc.) [Authority vide Hqr. Letter No. 3368/BRS/2012 dated 27<sup>th</sup> June 2012].
- Any other issue may be seen by audit team with prior permission of Headquarter.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.

- 328
- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
  - IRs must be submitted within 07 days from the date of completion of audit.
  - Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
  - Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
  - Party will submit 18 proforma as per Allahabad Model.
  - The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
  - The audit party is directed to scrutiny the Cash Book with bank details of savings accounts/current accounts and PDA/PLA maintained by auditee unit. In this regard, the party will collect the certified bank statement from concerned banks.
  - Physical verification mandatory, if any.
  - The joint physical verification will be done only after selection/review of schemes by the audit party and the final report on physical verification along with concerned photographs will be submitted with the concerned Draft Inspection Reports.
  - The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
  - The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
  - The Audit party will follow the checklist as approved by the Group Officer for further guidance.
  - The Audit party is directed to submit compliance report of complaint cases/media reports (press clippings) received to the party, if any, to the headquarter section (AMG-IV) separately.
  - The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.

Sd/-  
Dy. Accountant General (AMG-IV)

Copy to:-

1. Secretary to Pr. Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (Adm.) Sectt.
3. Dy. Accountant General (AMG-IV) Sectt.
4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

*Rajiv*  
19.01.24

*S. Singh*  
19.1.2024  
Sr. Audit Officer/AMG-IV (Hqr)

*Ram*  
19/1/24

*31/2*  
19.1.23

*19-01-24*

*19-01-24*

53)

**Office of the Pr. Accountant General (Audit), Mahalekhakar Bhawan, R-Block, Beerchand Patel Marg, Bihar,  
Patna-800001**

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/ 316  
Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24  
 Party No - 07 /2023-24 (AMG-IV)

Date: 19.01.2024

Name (Shri)	Designation
Shri Tarun Kumar Singh	Sr. Audit Officer
Shri Pankaj Kumar no.01*	Assistant Audit Officer
Shri Ajay Kumar Sinha	Assistant Audit Officer
Shri Raju Kumar Gupta	Assistant Audit Officer
Shri Dharmendra Kr. Yadav	AAO (Adhoc)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Up to 17.01.2024			As per already approved			For Desk Review at Headquarter

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	District Sub Registrar, Saran	H	Jul-22	22.01.2024 (Morning transit to Saran)	02.02.2024 (Evening transit to Patna)	10	Attached to HQ - 18 to 21.01.24 Sun-21.01.24, 28.01.24 Holiday 26.01.24
02	District Sub Registrar, Begusarai	H	Dec-22	05.02.24 (Morning transit to Begusarai)	16.02.2024 (Evening transit to Patna)	10	Attached to HQ- 03.02.24 Sun- 04.02.24 & 11.02.24 Holiday 14.02.24
03	District Sub Registrar, Buxar	H	Sep-22	19.02.2024 (Morning Transit to Buxar)	02.03.2024 (Evening transit to Patna)	10	Attached to HQ- 17.02.24 Sun-18.02.24 & 25.02.24 Holiday 24.02.24 & 26.02.24

Attached to headquarter- 04.03.2024 (Sun - 03.03.2024)

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party is directed to come on Headquarter on every weekend from place of auditee units at a distance of less than 150 km from Hqr (not applicable where boarding/lodging of Audit Team is in circuit house/ guest house/inspection bungalows, messes etc.) [Authority vide Hqr. Letter No. 3368/BRS/2012 dated 27<sup>th</sup> June 2012].
- Any other issue may be seen by audit team with prior permission of Headquarter.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.
- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
- IRs must be submitted within 07 days from the date of completion of audit.

- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
- Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
- Party will submit 18 proforma as per Allahabad Model.
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
- The audit party is directed to scrutiny the Cash Book with bank details of savings accounts/current accounts and PDA/PLA maintained by auditee unit. In this regard, the party will collect the certified bank statement from concerned banks.
- Physical verification mandatory, if any.
- The joint physical verification will be done only after selection/review of schemes by the audit party and the final report on physical verification along with concerned photographs will be submitted with the concerned Draft Inspection Reports.
- The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
- The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
- The Audit party will follow the checklist as approved by the Group Officer for further guidance.
- The Audit party is directed to submit compliance report of complaint cases/media reports (press clippings) received to the party, if any, to the headquarter section (AMG-IV) separately.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
  - Shri Pankaj Kumar no.01 Assistant Audit Officer will join the field party after completion of work of Assurance Memo of SSCA on BADP.

Sd/-  
Dy. Accountant General (AMG-IV)

Copy to: -

1. Secretary to Pr. Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (Adm.) Sectt.
3. Dy. Accountant General (AMG-IV) Sectt. *Revised 19.01.24*
4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

*Singh*  
19.01.2024  
Sr. Audit Officer/AMG-IV (Hqr)

*Singh*  
19/1/24

*P*  
19.01.2024  
S.A.O.

*ASR*  
19/1/2024  
A.A.O.

*P*  
19/01/24



Office of the Pr. Accountant General (Audit), Mahalekhakar Bhawan, B-Block, Beerchand Patel Marg, Bihar,  
Patna-800001

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/ 319

Date: 22.01.2024

Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24

Party No - 05/2023-24 (AMG-IV)

Name (Shri)	Designation
Shri Santosh Kumar Roy*	Sr. Audit Officer
Shri Sanjit Kumar	Assistant Audit Officer
Shri Ranjit Kumar Singh*	Assistant Audit Officer
Shri Keshav Kishor	Assistant Audit Officer
Shri Akhilesh Paswan	Supervisor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Up to 19.01.2024			As per already approved			For Desk Review at Headquarter

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Sub Registrar, Kahalgaon (Bhagalpur)	M	Sep-16	24.01.2024 (Transit to Kahalgaon 23.01.2024)	02.02.2024	08	Attached to HQ- 20.01.24 to 22.01.23 Sun-28.01.24 Holiday 26.01.24
02	Sub Registrar, Jokihat (Araria)	M	Sep-16	05.02.2024 (Transit to Jokihat on 03.02.24)	13.02.2024	08	Sun- 04.02.24 & 11.02.24
03	District Sub Registrar, Saharsa	H	Dec-22	15.02.2024 (Transit to Saharsa on 14.02.24)	28.02.2024	10	Sun-18.02.24, 25.02.24 Holiday - 14.02.24, 24.02.24
04	District Sub Registrar, Gopalganj	H	Dec-22	01.03.24 (Transit to Gopalganj on 29.02.24)	13.03.24 (Transit to patna on 14.03.24)	10	Sun- 03.03.24, 10.03.24 Holiday 08.03.24

Attached to headquarter- 15.03.2024

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party is directed to come on Headquarter on every weekend from place of auditee units at a distance of less than 150 km from Hqr (not applicable where boarding/lodging of Audit Team is in circuit house/ guest house/inspection bungalows, messes etc.) [Authority vide Hqr. Letter No. 3368/BRS/2012 dated 27<sup>th</sup> June 2012].
- Any other issue may be seen by audit team with prior permission of Headquarter.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.

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- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
- IRs must be submitted within 07 days from the date of completion of audit.
- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
- Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
- Party will submit 18 proforma as per Allahabad Model.
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
- The audit party is directed to scrutiny the Cash Book with bank details of savings accounts/current accounts and PDA/PLA maintained by auditee unit. In this regard, the party will collect the certified bank statement from concerned banks.
- Physical verification mandatory, if any.
- The joint physical verification will be done only after selection/review of schemes by the audit party and the final report on physical verification along with concerned photographs will be submitted with the concerned Draft Inspection Reports.
- The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
- The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
- The Audit party will follow the checklist as approved by the Group Officer for further guidance.
- The Audit party is directed to submit compliance report of complaint cases/media reports (press clippings) received to the party, if any, to the headquarter section (AMG-IV) separately.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
- Shri Santosh Kumar Roy, Sr.AO will supervise the party after returning from Headquarter Office, New delhi.
- Shri Ranjit Kumar Singh, AAO will join the party after returning from Headquarter Office, New delhi.
- Shri Sanjit Kumar, AAO will supervise the party till joining of Shri Santosh Kumar Roy, Sr.AO in the team.

Sd/-  
Dy. Accountant General (AMG-IV)

Copy to: -

1. Secretary to Pr. Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (Adm.) Sectt.
3. Dy. Accountant General (AMG-IV) Sectt. — 370  
23/1/24
4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

86  
22/01

  
22/01/24

  
22.1.2024  
Sr. Audit Officer/AMG-IV (Hqr)

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/ 332  
Revised Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24  
Party No - 11/2023-24 (AMG-IV)

Date: 25.01.2024

Name (Shri)	Designation
Shri Abhay Atikant	Sr. Audit Officer
Shri Ravi Prakash Ravi	Assistant Audit Officer
Shri Amir Sohail	Assistant Audit Officer (C)
Shri Rishi Ranjan Kaushal	Assistant Audit Officer (C)
Shri Vikash Kumar Singh	Auditor

Sl. No	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
	<b>Up to 23.01.2024</b>			<b>As per already approved</b>			
01	Deputy Secretary, Information Technology Department	H	Feb-23	24.01.2024	07.02.2024	10	Sat - 27.01.24, 03.02.24 Sun - 28.01.24, 04.02.24 Holiday - 26.01.24 (For Field Visit)
02	Pr. Secretary, Finance Department, Patna	H	Aug-22	08.02.2024	09.02.2024	02	For Desk Review at Headquarter
03	Bihar State Education Finance Corporation LTD	L	Mar-22	12.02.2024	13.02.2024	02	For Desk Review at Headquarter (Sat - 10.02.24 Sun - 11.02.24).
04	Pr. Secretary, Finance Department, Patna	H	Aug-22	15.02.2024	29.02.2024	10	Sat - 17.02.24, 24.02.24 Sun - 18.02.24, 25.02.24 Holiday - 14.02.24 (Attached to HQ), 26.02.24 (For Field Visit)
05	Bihar State Education Finance Corporation LTD	L	Mar-22	01.03.2024	11.03.2024	06	Sat - 02.03.24, 09.03.24 Sun - 03.03.24, 10.03.24 Holiday - 08.03.24 (For Field Visit)

Attached to headquarter- 12.03.2024

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party is directed to come on Headquarter on every weekend from place of auditee units at a distance of less than 150 km from Hqr (not applicable where boarding/lodging of Audit Team is in circuit house/ guest house/inspection bungalows, messes etc.) (Authority vide Hqr. Letter No. 3368/BRS/2012 dated 27<sup>th</sup> June 2012).
- Any other issue may be seen by audit team with prior permission of Headquarter.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.

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- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
- IRs must be submitted within 07 days from the date of completion of audit.
- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
- Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
- Party will submit 18 proforma as per Allahabad Model.
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
- The audit party is directed to scrutiny the Cash Book with bank details of savings accounts/current accounts and PDA/PLA maintained by auditee unit. In this regard, the party will collect the certified bank statement from concerned banks.
- Physical verification mandatory, if any.
- The joint physical verification will be done only after selection/review of schemes by the audit party and the final report on physical verification along with concerned photographs will be submitted with the concerned Draft Inspection Reports.
- The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
- The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
- The Audit party will follow the checklist as approved by the Group Officer for further guidance.
- The Audit party is directed to submit compliance report of complaint cases/media reports (press clippings) received to the party, if any, to the headquarter section (AMG-IV) separately.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
- The party is directed to scrutiny the finalisation of tender for E-Procurement 2.0 (M-junction) and also the observations pertaining to report on E-Procurement 1.0 specifically.
- Shri Satya Prakash Singh, Sr.AO will supervise the party in absence of Shri Abhay Atikant, Sr.AO due to his attachment at HQ New Delhi w.e.f. 15.01.2024.

Sd/-  
Dy. Accountant General (AMG-IV)

Copy to: -

1. Secretary to Pr. Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (Adm.) Sectt.
3. Dy. Accountant General (AMG-IV) Sectt.
4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

  
Sr. Audit Officer/AMG-IV (Hqr)

Name (Shri)	Designation
Shri Arun Kumar	Sr. Audit Officer
Shri N.M Pandey	Assistant Audit Officer
Shri Rakesh Kumar no.03	Assistant Audit Officer
Shri Uma Shankar Kumar	Sr. Auditor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Up to 19.01.2024			As per already approved			For Desk Review at Headquarter
02	20.01.2024 to 28.01.2024			Attached to Headquarter			

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Dy. Director, Planning & Development (HQ), Patna	H	Aug-22	29.01.2024	09.02.2024	10	Sat- 03.02.24 Sun- 04.02.24
02	District Sub Registrar, Nawada	H	Dec-22	10.02.24 (Moring transit to Nawada)	22.02.24	10	Sun-11.02.24 & 18.02.24 Holiday- 14.02.24
03	District Sub Registrar, Motihari (East Champaran)	H	Jun-22	27.02.2024 (Transit to Motihari on 26.02.24)	09.03.24	10	Attached to HQ - 23 - 25.02.24 Sun- 03.03.24 Holiday- 08.03.24
04	District Sub Registrar, Bettiah (West Champaran)	H	Jul-22	11.03.2024 (transit to Bettiah on 10.03.24)	21.03.24 (Transit to patna on 22.03.24)	10	Sun- 17.03.24

Attached to headquarter- 26.03.2024 (Sat - 23.03.24, Sun - 24.03.24, Holiday - 25.03.24)

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party is directed to come on Headquarter on every weekend from place of auditee units at a distance of less than 150 km from Hqr (not applicable where boarding/lodging of Audit Team is in circuit house/ guest house/inspection bungalows, messes etc.) [Authority vide Hqr. Letter No. 3368/BRS/2012 dated 27<sup>th</sup> June 2012].
- Any other issue may be seen by audit team with prior permission of Headquarter.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.

- 348
- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
  - IRs must be submitted within 07 days from the date of completion of audit.
  - Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
  - Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
  - Party will submit 18 proforma as per Allahabad Model.
  - The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
  - The audit party is directed to scrutiny the Cash Book with bank details of savings accounts/current accounts and PDA/PIA maintained by auditee unit. In this regard, the party will collect the certified bank statement from concerned banks.
  - Physical verification mandatory, if any.
  - The joint physical verification will be done only after selection/review of schemes by the audit party and the final report on physical verification along with concerned photographs will be submitted with the concerned Draft Inspection Reports.
  - The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
  - The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
  - The Audit party will follow the checklist as approved by the Group Officer for further guidance.
  - The Audit party is directed to submit compliance report of complaint cases/media reports (press clippings) received to the party, if any, to the headquarter section (AMG-IV) separately.
  - The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.

Sd/-  
Dy. Accountant General (AMG-IV)

Copy to: -

1. Secretary to Pr. Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (Adm.) Sectt.
3. Dy. Accountant General (AMG-IV) Sectt.
4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

  
25.1.2024  
Sr. Audit Officer/AMG-IV (Hqr)

**Office of the Pr. Accountant General (Audit), Mahalekhakar Bhawan, B-Block, Beerchand Patel Marg, Bihar,  
Patna-800001**

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/355

Date: 17.02.2024

**Revised Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24**

Party No – 11 /2023-24 (AMG-IV)

Name (Shri)	Designation
Shri Abhay Atikant	Sr. Audit Officer
Shri Ravi Prakash Ravi	Assistant Audit Officer
Shri Amir Sohail	Assistant Audit Officer (C)
Shri Rishi Ranjan Kaushal	Assistant Audit Officer (C)
Shri Vikash Kumar Singh	Auditor

Sl. No	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
	<b>Up to 07.02.2024</b>			<b>As per already approved</b>			
02	Pr. Secretary, Finance Department, Patna	H	Aug-22	08.02.2024	09.02.2024	02	For Desk Review at Headquarter
03	Bihar State Education Finance Corporation LTD	L	Mar-22	12.02.2024	13.02.2024	02	For Desk Review at Headquarter (Sat – 10.02.24 Sun – 11.02.24)
04	Bihar State Education Finance Corporation LTD	L	Mar-22	15.02.2024	22.02.2024	06	Sat – 17.02.24 Sun – 18.02.24 Holiday – 14.02.24 (For Field Visit)
	<b>23.02.2024 to 03.03.2024</b>			<b>Attached to Headquarter</b>			
05	Pr. Secretary, Finance Department, Patna	H	Aug-22	04.03.2024	18.03.2024	10	Sat – 09.03.24, 16.03.24 Sun – 10.03.24, 17.03.24 Holiday – 08.03.24 (For Field Visit)

Attached to headquarter- 19.03.2024

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party is directed to come on Headquarter on every weekend from place of auditee units at a distance of less than 150 km from Hqr (not applicable where boarding/lodging of Audit Team is in circuit house/ guest house/inspection bungalows, messes etc.) (Authority vide Hqr. Letter No. 3368/BRS/2012 dated 27<sup>th</sup> June 2012).
- Any other issue may be seen by audit team with prior permission of Headquarter.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.
- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
- IRs must be submitted within 07 days from the date of completion of audit.

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- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
- Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
- Party will submit 18 proforma as per Allahabad Model.
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
- The audit party is directed to scrutiny the Cash Book with bank details of savings accounts/current accounts and PDA/PLA maintained by auditee unit. In this regard, the party will collect the certified bank statement from concerned banks.
- Physical verification mandatory, if any.
- The joint physical verification will be done only after selection/review of schemes by the audit party and the final report on physical verification along with concerned photographs will be submitted with the concerned Draft Inspection Reports.
- The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
- The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
- The Audit party will follow the checklist as approved by the Group Officer for further guidance.
- The Audit party is directed to submit compliance report of complaint cases/media reports (press clippings) received to the party, if any, to the headquarter section (AMG-IV) separately.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.

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2. Dy. Accountant General (Adm.) Sectt.
3. Dy. Accountant General (AMG-IV) Sectt.
4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

Sd/-  
Dy. Accountant General (AMG-IV)

  
Sr. Audit Officer/AMG-IV (Hqr)



**Office of the Pr. Accountant General (Audit), Mahalekhakar Bhawan, R-Block, Beerchand Patel Marg, Bihar,  
Patna-800001**

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/ 359  
Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24  
 Party No - **06** /2023-24 (AMG-IV)

Date: 16.02.2024

Name (Shri)	Designation
Shri Satya Prakash Singh	Sr. Audit Officer
Shri Saurav Kr. Manish	Assistant Audit Officer
Shri Ritesh Narayan	Assistant Audit Officer
Shri Kumar Agnivesh	Auditor

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	District Sub Registrar, Samastipur	H	Jan-23	19.02.2024 (Morning transit to Samastipur on 19.02.24)	02.03.2024	10	Sun-25.02.24 Holiday - 24.02.24 [Attached to Headquarter - 26.02.24]
02	District Sub Registrar, Bettiah (West Champaran)	H	Jul-22	04.03.2024 (transit to Bettiah on 03.03.24)	15.03.24	10	Sun-10.03.24 Holiday - 08.03.24

Transit to Patna - 16.03.24

Attached to headquarter- 18.03.2024 (Sun - 17.03.2024)

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party is directed to come on Headquarter on every weekend from place of auditee units at a distance of less than 150 km from Hqr (not applicable where boarding/lodging of Audit Team is in circuit house/ guest house/inspection bungalows, messes etc.) {Authority vide Hqr. Letter No. 3368/BRS/2012 dated 27<sup>th</sup> June 2012}.
- Any other issue may be seen by audit team with prior permission of Headquarter.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.
- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
- IRs must be submitted within 07 days from the date of completion of audit.
- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
- Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
- Party will submit 18 proforma as per Allahabad Model.

- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
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Sd/-  
Dy. Accountant General (AMG-IV)

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4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

  
Sr. Audit Officer/AMG-IV (Hqr)

**Office of the Pr. Accountant General (Audit), Mahalakhakar Bhawan, B-Block, Beerchand Patel Marg, Bihar,  
Patna-800001**

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/ 360

Date: 16-02-2024

Revised Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24

Party No - 01 /2023-24 (AMG-IV)

Name (Shri)	Designation
Shri Arun Kumar	Sr. Audit Officer
Shri N.M Pandey	Assistant Audit Officer
Shri Rakesh Kumar no.03	Assistant Audit Officer
Shri Uma Shankar Kumar	Sr. Auditor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Up to 09.02.2024			As per already approved			

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	District Sub Registrar, Nawada	H	Dec-22	10.02.24 (Moring transit to Nawada)	22.02.24	10	Sun-11.02.24 & 18.02.24 Holiday 14.02.24
02	District Sub Registrar, Motihari (East Champaran)	H	Jun-22	27.02.2024 (Transit to Motihari on 26.02.24)	09.03.24	10	Attached to HQ - 23 - 25.02.24 Sun- 03.03.24 Holiday- 08.03.24

Transit to Patna - 10.03.24

Attached to headquarter- 11.03.2024

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
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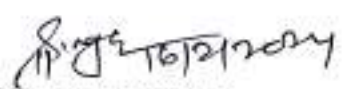
39/1

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Sd/-  
Dy. Accountant General (AMG-IV)

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3. Dy. Accountant General (AMG-IV) Sectt.
4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

  
Sr. Audit Officer/AMG-IV (Hqr)

Name (Shri)	Designation
Shri Pranay Kumar no. 02	Sr. Audit Officer
Shri Om Kumar	Assistant Audit Officer
Shri Vishal Kumar	Assistant Audit Officer
Shri Satyendra Kumar	Auditor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	Up to 16.02.2024			As per already approved			

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
01	O/o the Inspector General of Registration, Bihar	H	Jan-23	19.02.2024	23.02.2024	05	Sat-17.02.24 Sun- 18.02.24, 25.02.24 Holiday 24.02.24, 26.02.24
02	District Sub Registrar, Darbhanga	H	Feb-2023	27.02.24 (Morning transit to Darbhanga on 27.02.24)	09.03.2024 (Evening transit to Patna on 09.03.24)	10	Sun- 03.03.24 Holiday 08.03.24

Attached to headquarter- 11.03.2024 (Sun – 10.03.2024)

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
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- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work.
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- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
- **Shri Kumar Rajiv Ranjan, Sr.AO will supervise the party during audit of O/o the Inspector General of Registration, Bihar.**
- **Shri Pranay Kumar No.2, Sr.AO will supervise the party w.e.f. audit of O/o District Sub Registrar, Darbhanga.**

Sd/-  
Dy. Accountant General (AMG-IV)

Copy to: -

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4. Sr. Audit Officer, Claim II
5. Sr. A.O. AMS
6. Persons Concerned

*[Handwritten Signature]*  
11/03/2024  
Sr. Audit Officer/AMG-IV (Hqr)

**Office of the Pr. Accountant General (Audit), Mahalekhakar Bhawan, R-Block, Beerchand Patel Marg, Bihar,  
Patna-800001**

Letter No-AMG-IV(HQ)/Tour Programme/2023-24/ 666 Date: 20.02.2024  
**Revised Tour Programme for compliance audit of 4<sup>th</sup> quarter 2023-24**  
 Party No - II /2023-24 (AMG-IV)

Name (Shri)	Designation
Shri Abhay Atikant	Sr. Audit Officer
Shri Ravi Prakash Ravi	Assistant Audit Officer
Shri Amir Sohail	Assistant Audit Officer (C)
Shri Rishi Ranjan Kaushal	Assistant Audit Officer (C)
Shri Vikash Kumar Singh	Auditor

Sl. No	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
	<b>Up to 13.02.2024</b>			<b>As per already approved</b>			
	<b>From 14.02.2024 to 21.02.2024</b>			<b>Attached to Headquarter</b>			
01	Bihar State Education Finance Corporation LTD	L	Mar-22	22.02.2024	01.03.2024	06	Sat - 24.02.24 Sun - 25.02.24 Holiday - 26.02.24 (For Field Visit)
02	Pr. Secretary, Finance Department, Patna	H	Aug-22	04.03.2024	18.03.2024	10	Sat - 02.03.24, 09.03.24, 16.03.24 Sun - 03.03.24, 10.03.24, 17.03.24 Holiday - 08.03.24 (For Field Visit)

Attached to headquarter- 19.03.2024

Directions: -

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
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396) 397(A)

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Dy. Accountant General (AMG-IV)

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6. Persons Concerned

  
Sr. Audit Officer/AMG-IV (Hqr)