

Office of the Pr. Accountant General (Audit), Mahalekhakar Bhawan, Beerchand Patel

Marg, Bihar, Patna-800001

Revised Tour Program for District Centric Audit & TGS Audit for 4th quarter 2024-25

Team No – DCA-01 (AMG-I) – Lead Team

Name of Team members –

1. Shri Ashish Kumar No. 01, Sr. AO
2. Shri Tarun Kumar Sinha, AAO
3. Shri Sumit Kumar, AAO
4. Shri Rishi Kumar Gautam, AAO
5. Shri Rishikant Singh, AAO (From 03.03.2025)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of Program		Number of working days	Remarks
				From	To		
1.	Transit to Motihari- 16.02.2025						
	O/o EO, Motihari Nagar Nigam, East Champaran	H	March 2022	17.02.2025	26.03.2025	25+03	Sun-23/02, 02/03,09/03, 16/03,23/03 Holiday- 26/02,22/03 Transit to Patna-13/03 Transit to Motihari- 16/03
	Transit to Patna- 27.03.2025						
	Attached to headquarters- 28.03.2025						

Instructions:

1. TGS Audit of Motihari Nagar Nigam is also to be done. Detailed Scrutiny of IR No. 88/2019-20 of 2018-19 of DLFA is to be done. In this regard, the team should take necessary direction/guidance from SAO/TGS. (Copy attached)
2. The audit team should comply with the wing order no. AMG-I (HQ)/04 dated 07.05.2024.
3. The audit team should adhere to the instructions laid out in Hqrs' letter no. 143/LB/Pilot studies for DCA/82-2021 dated 25.07.2022, letter no. 179/LB/Development of Key questionnaire/120/2022 dated 20.12.2022, letter No. 194/LB/Development of Key question/120/2022 dated 29.12.2022, letter no. 28/LB/68/augmenting LB Audit/2021 dated 30.05.2023 and letter no. 165/LGA/Misc. on DCA/149-2023 dated 03.06.2024.
4. The Audit team should adhere to the instructions laid out in office order no. AMG-V (Report)/DCIRs/Misc/251/2024-25/87 dated 04.06.2024 regarding preparation of District Centric Inspection Report (DCIRs).
5. The lead team should obtain the draft DCIR with duly hyperlinked proper KDs from the other team & submit to DP Cell (AMG-I) after applying all instructions of headquarters' office or this office.
6. The team should comply the instructions issued through minutes of meeting circulated vide TGS cell letter no. 408 dated 18.09.2023. It is instructed to follow bullet no. 13.0 (1) that the lead team would be required to provide guidance, liaison support to other teams throughout the audit and consolidate audit findings of all other audit teams to enable achieving a holistic analysis and a reasoned conclusion (Regulation 4.21)
7. The team should comply the instructions issued vide wing order no. AMG-I (HQ)/49 dated 07.11.2023 with special attention to point no. 1 to 7 except 2.
8. The audit team should submit the desk review within two days of commencement of audit for approval of Group Officer.
9. The joint physical verification should be done only after selection/review of schemes by the audit team and the final report on physical verification along with concerned photographs should be submitted with the concerned Draft Inspection Reports.
10. The audit team is directed to conduct compliance audit on OIOS platform mandatorily as per headquarter instructions.
11. The audit team should follow and adhere the Key Result Area as circulated vide wing order no. 21 dated 07.06.2023.
12. The audit team should comply the O.O. No. Misc/TA/CA-529 dated 01.03.2023 regarding stay at Hotel & TA claims i.e. inform the details of hotel name, address, room no. & contact nos. to AMG-I headquarter section.

13. The Audit team is directed to submit compliance report of complaint cases/media reports (press clippings) handed over to the team or shown at 'Items for Verification' flag at right side ribbon of OIOS, if any, to the headquarter section (AMG-I) separately.
14. Field team 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 27th June 2012}.
15. The audit team should ensure that sufficient and relevant KDs are attached with the observations and referencing of them done properly.
16. Draft IRs must be submitted within 07 working days from the date of completion of audit.
17. The audit team should collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
18. No extension will be granted except in case of exigency/seriousness of work.
19. The audit team 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 team will collect the certified bank statement from concerned banks.
20. The audit team should collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years and submit the same to AMG-I (Hq).
21. The Audit team should submit 18 proforma as per Allahabad Model alongwith DIR.
22. The Audit team will ensure updation/uploading of the information about IT Systems of audited entity on OIOS toolkits as per wing order Tr. No. 373 dated 24.07.2023.

Sd/-

Dy. Accountant General (AMG-I)

Date:-19.03.2025

No. AMG-I. (Hqrs.)/4th qtr TP/2024-25/1813 701819

Copy to: -

1. Secretary to Pr. Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (AMG-I) Sectt.
3. Sr. Audit Officer, TGS/PPG, Claim, AMS (Through e-mail)
4. Persons Concerned


Sr. Audit Officer/AMG-I (Hqr)