

Office of the Pr. Accountant General (Audit), Mahalekhakar Bhawan,
Beerchand Patel Marg, Bihar, Patna-800001
Tour Program for Compliance audit for 2nd Quarter 2025-26
Team No - CA/02 (AMG-I)

Name of Team members -

1. Shri Rakesh Kumar -II, SAO
2. Shri Sanatan Kumar, AAO
3. Shri Anil Kumar No. 6, AAO
4. Shri Manoj Kumar No. 10, Auditor

Sl. No.	Name of the audit entity	Risk Cat.	Last audit conducted	Duration of Program		Number of working days	Remarks
				From	To		
	Preparation/submission of desk review after obtaining VLC Data (at H.Q.)			21.07.25	25.07.25	05	Sat-26/07 Sun-27/07
	Transit to Bhabhua- 27.07.25						
1.	EE, RCD Division, Bhabhua (Kaimur)	High	Jul-17	28.07.25	09.08.25	12	Sun-03/08,10/08
	Transit to Dehri- 11.08.2025 (Morning)						
2.	EE, RCD Division, Dehri (Rohtas)	High	Mar-17	11.08.25	26.08.25	12	Sun-17/08,24/08 Holiday-15/08,16/08
	Transit to Shahbad, Ara- 27.08.2025 (Morning)						
3.	EE, Shahabad RCD Division, Ara (Bhojpur)	High	Dec-16	27.08.25	10.09.25	12	Sun-31/08,07/09 Holiday-05/09
	Transit to Sonapur- 11.09.25 (Morning)						
4.	EE, RCD Division, Sonapur (Saran)	High	LA	11.09.25	24.09.25	12	Sun-14/09,21/09
	Transit to Patna- 24.09.25 (Evening)						

Attached to Headquarter- 25.09.2025

Instructions:

1. The audit team should prepare and submit the Desk Review, before proceeding for field audit, after obtaining VLC Data at HQ. The team shall also submit additional desk review after the commencement of audit.
2. The team will do the preparatory work for submission of the feasibility report of potential topics for PA/SSCA for Annual Audit Plan 2026-27, after proper risk analysis in respect of their assigned department. The said feasibility report should be submitted by the team separately to AMG-I (HQ) section after completion of tour programme.
3. The team should follow and adhere the Key Result Area as circulated vide wing order no. 05 dated 05.06.2025.
4. The 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.

5. Draft IRs must be submitted within 07 working days from the date of completion of audit. E-mail Id of auditee units and their controlling officers should be mentioned on draft IRs.
6. 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.
7. The team is directed to conduct compliance audit on OIOS platform mandatorily as per headquarter instructions.
8. The team should comply the O.O. No. Misc/TA/CA-529 dated 01.03.2023 regarding stay at Hotel & TA claims.
9. 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 H.O. Patna (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}.
10. The team should be ensured that sufficient and relevant KDs are attached with the observations and referencing of them done properly.
11. The team should collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
12. No extension will be granted except in case of exigency/seriousness of work and without proper justification.
13. The 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.
14. The 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).
15. The team should submit 18 proforma as per Allahabad Model along with DIR.
16. The 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.

No. AMG-I. (HQ)/2nd Qtr. TP/2025-26/Tr-452-457
Copy to:

sd/-
Dy. Accountant General (AMG-I)
Date:- 21.07.2025

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

Km
21/07/25
Sr. Audit Officer/AMG-I (HQ)