

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

Tour Program for Compliance audit for 1st Quarter 2025-26

Team No - CA/09 (AMG-I)

Name of Team members -

1. Shri Sanjeev Kumar Mishra, SAO (C)
2. Shri Shashi Kumar, AAO (C)
3. Shri Siyaram Kumar, AAO (C)

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 Data & Preparation of ADM (at H.Q.)			08.05.25	09.05.25	02	Sat-10/05 Sun-11/05 Holiday-12/05
1.	BSPHCL, Patna	High	Jun-17	13.05.25	17.06.25	25	Sat-17/05,24/05, 31/05,07/06,14/C Sun-18/05,25/05 01/06,08/06,15/C Holiday-11/06
2.	SBPDCL (HQ), Patna	High	July-21	18.06.25	29.07.25	30	Sat-21/06,28/06, 05/07,12/07,19/C 26/07 Sun-22/06,29/06 06/07,13/07,20/C 27/07

Attached to Headquarter- 30.07.2025

Instructions:

1. The audit team will prepare and submit the Desk Review within four working days of audit at BSPHCL, Patna.
2. The team is required to identify two (02) activities (while pursuing top-bottom approach) on which long draft paras (LDPs) may be processed. After identification of activities, assessment & timely requisition of all necessary documents required to be done by the team concerned. The team is required to make PPT on selected activities while incorporating major risk areas, lapses of planning, fund-flow arrangements, target-achievement, status of implementation, probable findings etc. & submit within four working days of audit at BSPHCL, Patna.
3. The audit team will prepare the ADM in respect of compliance audit and submit within four working days of audit at BSPHCL, Patna.
4. The audit team will start the preparatory work for submission of the feasibility report of potential topics for PA/SSCA after proper risk analysis for Annual Audit Plan 2026-27. The said feasibility report may be submitted by the team separately to AMG-I (HQ) section after completion of 2nd quarter audit programme.
5. 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.
6. The audit team should comply the O.O. No. Misc/TA/CA-529 dated 01.03.2023 regarding

stay at Hotel & TA claims.

7. 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.
8. 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).
9. The audit team should be ensured that sufficient and relevant KDs are attached with the observations and referencing of them done properly.
10. **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.**
11. The audit 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 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.
14. 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).
15. The Audit team should submit 18 proforma as per Allahabad Model alongwith DIR.
16. 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)

No. AMG-I. (Hqrs.)/1st qtr TP/2025-26/ *Pr 431 to 436*
Copy to:

Date:- *14* .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

Digitally signed by
Kumar Bhushan
Date: 11-07-2025
Sr. Audit Officer/AMG-I (HQ)
18:05:21