

**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/10 (AMG-I)

Name of Team members -

1. Shri Pankaj Kumar Sharma, SAO
2. Shri Mritunjay Kumar No. 2, AAO
3. Shri Rishikant Singh, AAO
4. Shri Prakash Kumar No. 1, Sr. 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 & Preparation of Interim ADM (at H.Q.)			06.05.25	09.05.25	4	Sat-10/05 Sun-11/05 Holiday-12/05 12/05
	Preparation & submission of two activities for Long DP & ADM (at Apex unit)			13.05.25	16.05.25	4	
1.	Pr. Secretary, Urban Development & Housing Department, Patna	High	May-24	19.05.25	03.06.25	12	Sat-24/05,31/05 Sun-25/05,01/06
	Transit to Munger- 04.06.25						
2.	Munger Nagar Nigam	High	Mar-23	05.06.25	05.07.25	25	Sun-08/06,15/06, 22/06,29/06 Holiday-07/06, 11/06

Attached to Headquarter- 07.07.2025

Instructions:

1. The audit team should adhere to the instructions laid out in Hqrs' 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 and letter no. 28/LB/68/augmenting LB Audit/2021 dated 30.05.2023.
2. The audit team should comply with the instructions issued through minutes of meeting circulated vide TGS cell letter no. 408 dated 18.09.2023 & wing order no. AMG-I(HQ)/49 dated 07.11.2023 with special attention to point no. 1 to 7 except 2.
3. Function listed at sl. no. 6 of 12th Schedule: Public health, sanitation conservancy and solid waste management has been planned for function-based audit of ULBs conducted during 2025-26. The audit team should follow instructions issued by the CAG office/this office in this regard.
4. The audit team will prepare and submit the Desk Review of apex unit after obtaining VLC Data within four working days at HQ. Further, the audit team will prepare and submit the Desk Review of Nagar Nigam within two working days of start of audit of particular unit.
5. 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 the same before commencement of audit of apex unit.

6. The audit team will prepare the interim ADM in respect of compliance audit of concerned department at HQ and submit the final ADM before commencement of audit of apex unit.
7. While conducting audit of apex unit, the audit team will prepare the list of units of concerned department, whose audit may be conducted under section 14 of CAG (DPC) Act. The list will be submitted by the team to AMG-I (HQ) section separately after closing of audit of apex unit.
8. 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.
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 comply the O.O. No. Misc/TA/CA-529 dated 01.03.2023 regarding stay at Hotel & TA claims.
12. 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.
13. 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}.
14. The audit team should be ensured that sufficient and relevant KDs are attached with the observations and referencing of them done properly.
15. **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.**
16. The audit team should collect outstanding old Irs from concerned vetting sections and submit review report after obtaining reply from the units.
17. **No extension will be granted except in case of exigency/seriousness of work and without proper justification.**
18. 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.
19. 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).
20. The Audit team should submit 18 proforma as per Allahabad Model alongwith DIR.
21. 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.

Dy. Accountant General (AMG-I)

Date:- .04.2025

No. AMG-I. (Hqrs.)/1st qtr TP/2025-26/TA No: 115 40 120

Copy to: -

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

Sr. Audit Officer/AMG-I (HQ)

K. M. L. S.
02/05/25