

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

**Bihar, Patna-800001**

**Revised Tour Program for District Centric Audit for 2<sup>nd</sup> quarter 2024-25**

**Team No – DCA/02 (AMG-I)**

Name of Team members –

1. Shri Pankaj Kumar Sharma, Sr. AO
2. Shri Ritesh Kumar, AAO
3. Shri Ajay Kumar No. 4, AAO
4. Shri Mritunjay Kumar No. 2, AAO (w.e.f 10.07.2024)

| Sl. No.   | Name of the audit entity                           | Risk Category | Last audit conducted | Duration of Program |            | Number of working days | Remarks  |
|---|--|---------------|----------------------|---------------------|------------|------------------------|--|
|   |  |               |                      | From                | To         |                        |  |
| Transit to Darbhanga- 08.07.2024 (Morning)                  |  |               |                      |                     |            |                        |  |
| 1.  | O/o MC, Darbhanga Nagar Nigam                      | H             | March 2022           | 08.07.2024          | 06.08.2024 | 25                     | Sun-14/07,21/07, 28/07, 04/08<br>Holiday-17/07 |
| Transit to Jale, Darbhanga- 07.08.2024 (Morning)            |  |               |                      |                     |            |                        |  |
| 2.  | O/o EO, Jale Nagar Parishad, Darbhanga             | L             | LA                   | 07.08.2024          | 24.08.2024 | 15                     | Sun-11/08, 18/08<br>Holiday-15/08              |
| Transit to Patna- 24.08.2024 (Evening)                      |  |               |                      |                     |            |                        |  |
| Attached to H.O Patna on 26.08.2024                         |  |               |                      |                     |            |                        |  |
| Transit to Kamtaul Ahiyari, Darbhanga- 27.08.2024 (Morning) |  |               |                      |                     |            |                        |  |
| 3.  | O/o EO, Kamtaul Ahiyari Nagar Panchayat, Darbhanga | L             | LA                   | 27.08.2024          | 09.09.2024 | 12                     | Sun-01/09,08/09                                |
| Transit to Patna- 09.09.2024 (Evening)                      |  |               |                      |                     |            |                        |  |

Attached to headquarter- 10.09.2024

Instructions:

1. The audit team should comply with the wing order no. AMG-I(HQ)/04 dated 07.05.2024.
2. The Audit team should coordinate with lead team (DCA/01) for guidance and liaison support.
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 through out 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.
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 headquarters 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 27<sup>th</sup> 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.

No. AMG-I. (Hqrs.)/1<sup>st</sup> qtr TP/2024-25/Tano: 345

Copy to: -

1. Secretary to Pr. Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (AMG-I) Sectt.
3. Sr. Audit Officer, PPG, Claim, AMS (Through e-mail)
4. Shri Ashish Kumar No. 1, Sr. AO/DCA-01 (Lead Team)
5. Persons Concerned

Sd/-

Dy. Accountant General (AMG-I)

Date:-09.07.2024

K Mew

09/07/24

Sr. Audit Officer/AMG-I (Hqr)