

Office of the Accountant General (Audit), Mahalekhakar Bhawan, R-Block, Beerchand Patel

Marg, Bihar, Patna-800001

Tour Programme for compliance audit of 4th quarter 2021-22

Party No – CA/01 (AMG-01)

Name of Party members –

1. Shri Sanjeev Kumar Mishra, SAO(C)
2. Shri Vinod Kumar, AAO(C)
3. Shri Gangadhar Kumar, AAO(C)
4. Shri Rajesh Kr. No-01, Asstt. Sup. - He will join the team w.e.f 05.01.2022

Sl. No.	Name of the audit entity	Risk category	last audited upto	Duration of programme		Number of working days	Remarks
				From	To		
1	MD, Bihar Rajya Pul Nirman Nigam Ltd., Patna including sampled PIUs	H	04/19	03.01.2022	07.02.2022	25	Sat- 08/01, 15/01, 22/01, 29/01, 05/02 Sun- 09/01, 16/01, 23/01, 30/01, 06/02 Holiday- 26/01
2.	MD, Patna Metro Rail Corporation Ltd (Supplementary audit)	-	2019-20 (Annual Accounts)	08.02.2022	19.02.2022	10	Sun- 13/02, 20/02 Holiday- 16/02

Attached to headquarter- 21.02.2022

Instructions:

- Teams to strictly follow the social distancing, guidelines issued by MHA, CAG office and this office and maintain personal hygiene.
- In case of holiday in State Government offices, field party will be attached to Headquarter during local tour.
- As per order of A.G. sir, no extension will be granted except in case of exigency/seriousness of work.
- Field party 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}.
- The audit party is directed to intimate the details of hotel/accommodation i.e. Name of Hotel, Address, Room No and contact details etc to AMG-I (Hq) as soon as they will check in at hotel/accommodation.
- The audit party is directed to perform their field duty viz issuance of memo and other related works etc. on OIOS platform positively.
- The audit party will 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).
- IRs must be submitted within 07 days from the date of completion of audit alongwith its soft copy.
- Party will have to submit at least one PDP from each High Category unit.
- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
- Party will submit 18 proforma as per Allahabad Model. The hard copy of 18 Proforma will be attached with DIR and soft copy will be submitted to headquarter Section (AMG-I).
- The audit party 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 party will collect the certified bank statement from concerned banks.
- The joint physical verification will be done only after selection/review of schemes by the audit party and the same report along with photographs will be submitted with the concerned Draft Inspection reports.
- The Audit party will follow the checklist as approved by the Group Officer for further guidance.
- The Audit party is directed to submit compliance report of complaint cases/media reports (press clippings) received to the party, if any, to the headquarter section (AMG-I) separately.
- The audit team shall obtain the checklist from AMG-I (TSC) regarding the examination of the issues mentioned therein during the annual account of financial statements of the Company and submit the checklist dully filled in along with the aide-memoire as per instructions issued by TSC vide letter no. Technical Support Cell/2020-21/97 dated 03.02.2021.
- The audit team is directed to quote relevant AS/Ind AS/Accounting Principle in the observation/rebuttal.
- It is also directed to the party that before proceeding for Supplementary audit of Annual Accounts, they should go through the major observations/ opinions formed by the statutory auditors.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.

Sd/-

Dy. Accountant General (AMG-I)

Date: 31.12.2021

No. AMG-1. (Hqrs.)/TP 4th qtr 2021-22/ 1153

Copy to:-

1. Secretary to Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (Adm.) Sectt.
3. Dy. Accountant General (AMG-1) Sectt.
4. Sr. Audit Officer, Claim.
5. Sr. A.O. AMS
6. Persons Concerned


Sr. Audit Officer/AMG-1 (Hqr)