



प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, बिहार
डीरचन्द पटेल मार्ग, पटना - 800 001
Office of The Principal Accountant General
(Audit), Bihar
Birchand Patel Marg, Patna - 800 001
Telephone: 0612- 2221226,
Email:agzabihar@cag.gov.in



दिनांक: - 08.12.2025
Date:

पत्रांक: - ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/ 271

Letter No-AMG-IV(HQ)/Tour Programme/2025-26/

वर्ष 2025-26 के तृतीय तिमाही के अनुपालन पुनरीक्षित लेखापरीक्षा का यात्रा कार्यक्रम

Revised Tour Programme for compliance audit of 3rd quarter 2025-26
Party No - 09 /2025-26 (AMG-IV)

Name (Shri)	Designation
Pranay Kumar no.1	Senior Audit Officer
Pankaj Kumar No.1	Assistant Audit Officer
Rajesh Kumar	Assistant Audit Officer

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
	Upto 08.12.2025			As approved earlier			
3	Deputy Director-cum-DDO, Economy & Statistical Directorate, Bihar, Patna	H	31-10-2022	09.12.2025	12.12.2025	04	

Attached to Headquarter- 15.12.2025

Directions: -

- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- 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}.
- Any other issue may be seen by audit team with prior permission of Headquarter.
- 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 during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
- IRs must be submitted within 07 days from the date of completion of audit.
- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.
- Party will submit report on DAOs/DAs performance in the light of proforma given in MSO (audit).
- Party will submit 18 proforma as per Allahabad Model.
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
- 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.
- Physical verification mandatory, if any.
- The joint physical verification will be done only after selection/review of schemes by the audit party and the final report on physical verification along with concerned photographs will be submitted with the concerned Draft Inspection Reports.

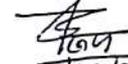
- The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
- The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
- The Audit party will follow the checklist as approved by the Group Officer for further guidance.
- 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-IV) separately.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
- In Compliance of Branch order dated 10.12.2024 information to be furnished on google form link: - <http://forms.gle/QJiJTxs9T9UGRL6A>.

हं/-

उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

1. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
2. सचिवालय, उप-महालेखाकार/प्रशासन
3. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
4. वरिष्ठ लेखापरीक्षा/ दावा- II
5. ए०एम०एस० अनुभाग
6. संबंधित अधिकारी/कर्मचारी ।


8/12/2025

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, विहार
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पत्रांक: - ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/ 272

दिनांक: - 08.12.2025

Letter No-AMG-IV(HQ)/Tour Programme/2025-26/

Date:

वर्ष 2025-26 के तृतीय तिमाही के अनुपालन पुनरीक्षित लेखापरीक्षा का यात्रा कार्यक्रम

Revised Tour Programme for compliance audit of 3rd quarter 2025-26

Party No - 02 /2025-26 (AMG-IV)

Name (Shri)	Designation
Pranay kumar No.2	Senior Audit Officer
Niraj Kumar Singh*	Assistant Audit Officer
Chandra Bhanu Kumar**	Assistant Audit Officer
Satyendra Kumar Singh	Auditor

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
	Upto 06.12.2025			As approved earlier		Sun- 07.12.25	
4	District Planning Office, Gaya	M	30-06-2024	08.12.2025	09.12.2025	02	
5	JCST, Patna Central-2 Circle, Patna	H	Since inception	10.12.2025	15.12.2025	05	(Desk Review & Sampling at HQ.) Sun- 14.12.25
				16.12.2025	03.01.2026	15	(Field Visit) Sun- 21&28.12.25 Holiday- 25&27.12.25

Attached to Headquarter- 05.01.2026 (Sun- 04.01.2026)

*Shri Niraj Kumar Singh, AAO will join the team after reliving from Election Duty.

** Shri Chandra Bhanu kumar, AAO has temporarily been attached to the team 02/25-26.

Note - Desk Review and Sampling work will be done in Remote Mode without visiting the Field Office.

Directions: -

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- Any other issue may be seen by audit team with prior permission of Headquarter.
- 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 during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq).
- IRs must be submitted within 07 days from the date of completion of audit.
- Party will collect outstanding old IRs from concerned vetting sections and submit review report after obtaining reply from the units.

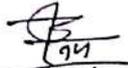
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- Party will submit 18 proforma as per Allahabad Model.
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
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- The audit team will follow and adhere the Key Result Area as earmarked by the Group Officer.
- The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
- 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-IV) separately.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
- In Compliance of Branch order dated 10.12.2024 information to be furnished on google form link: - <http://forms.gle/QJiJTxs9T9UGRL6A>.

हं/-

उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

1. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
2. सचिवालय, उप-महालेखाकार/प्रशासन
3. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
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6. संबंधित अधिकारी/कर्मचारी ।


08/12/2025

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)

प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, बिहार
 वीरचन्द्र पटेल मार्ग, पटना - 800 001
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पत्रांक: - ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम(GST)/DoRF-III/25-26/F-65/ 375
 Letter No-AMG-IV(HQ)/Tour Programme(GST)/DoRF-III/25-26/F-65/

दिनांक: - 16.12.2025
 Date:

SSCA on "Department's Oversight on GST Payments and Returns Filing Phase-III" का पुनरीक्षित यात्रा कार्यक्रम
 Party No - 04/2025-26 (AMG-IV)

Name (Shri)	Designation
Abhay Atikant	Senior Audit Officer
Ashutosh Kumar	Assistant Audit Officer
Dharmendra Kr. Yadav	Assistant Audit Officer

Sl. No.	Name of the audit entity	Duration of programme		Number of party days	Remarks
		From	To		
	Upto 16.12.2025	As approved earlier.			
1	JCST Patna North Circle, Patna (Detail Audit & Circle Audit)	17.12.2025	19.12.2025	03	Sun-07&14.12.25
2	JCST Patliputra Circle, Patna (Detail Audit & Circle Audit)	20.12.2025	09.01.2026	16	Sun- 21&28.12.25; 04.01.26 Holiday- 25&27.12.25

Attached to HQ - 12.01.2026 (Sat- 10.01.26, Sun- 11.01.26)
 Directions: -

- The Team Will Compile the audit findings for the purpose of draft report.
- Detail Audit of taxpayer as per SSCA guidelines/sample provided by CRA wing/lead office.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
- Desk review should be conducted as per guidelines.
- The audit party is directed to perform their field duty viz. issuance of memo and other related works etc. on OIOS platform positively.
- IRs must be submitted within 07 days from the date of completion of audit.
- The Audit party will follow the checklist of approved SSCA Guidelines.
- The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.

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उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

- सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
- सचिवालय, उप-महालेखाकार/प्रशासन
- सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
- वरिष्ठ लेखापरीक्षा/ दावा- II
- संबंधित अधिकारी/कर्मचारी ।

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)
 16/12/25

प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, विहार
वीरचन्द्र पटेल मार्ग, पटना - 800 001
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पत्रांक: - ए०एम०जी०-IV(मु०)/GST-यात्रा कार्यक्रम/DoRF-III/25-26/F-65/ 382
Letter No-AMG-IV(HQ)/GST-Tour Programme/DoRF-III/25-26/F-65/

दिनांक: - 16 .12.2025
Date:

SSCA on "Department's Oversight on GST Payments and Returns Filing Phase-III" का पुनरीक्षित यात्रा कार्यक्रम

Party No - 11/2025-26 (AMG-IV)

Name (Shri)	Designation
Hira Lal Singh	Senior Audit Officer
Naveen Kumar	Assistant Audit Officer
Vishal Kumar	Assistant Audit Officer

Sl. No.	Name of the audit entity	Duration of programme		Number of party days	Remarks
		From	To		
	Up to 20.11.2025	As approved Earlier.			
1	JCST Patna Central Circle-1, Patna (Detail Audit)	21.11.2025	22.11.2025		
2	JCST Biharsarif Circle, Nalanda (Detail Audit & Circle Audit)	24.11.2025 (Morning Transit to Biharsharif)	04.12.2025 (Evening Transit to Patna)	10	Sun- 23&30.11.25
3	JCST Patna Special Circle, Patna (Detail Audit & Circle Audit)	05.12.2025	06.01.2026	26	Sun- 07,14,21&28.12.25; 04.01.26 Holiday- 25&27.12.25

Attached to HQ - 07.01.2026

Directions: -

- The Team Will Compile the audit findings for the purpose of draft report.
- Detail Audit of taxpayer as per SSCA guidelines/sample provided by CRA wing/lead office.
- In case of holiday in State Government offices, local field party will be attached to Headquarter.
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उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

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- सचिवालय, उप-महालेखाकार/प्रशासन
- सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
- वरिष्ठ लेखापरीक्षा/ दावा- II
- संबंधित अधिकारी/कर्मचारी।

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)