



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



पत्रांक:- ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/ 396

दिनांक: - 19 .01.2026

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

Date:

वर्ष 2025-26 के चतुर्थ तिमाही के अनुपालन लेखापरीक्षा का यात्रा कार्यक्रम

Tour Programme for compliance audit of 4th quarter 2025-26

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

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

(Desk Review at Headquarter)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Purnea	H	30-11-2024	19.01.2026	20.01.2026	02	
2	Dy Collector Stamp, Purnea*	L	30-09-2017				
3	Additional Commissioner of State Tax (Admin) Patna Central Division	L	Since inception	21.01.2026	22.01.2026	02	

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Purnea	H	30-11-2024	29.01.2026 (Transit to Purnea on 28.01.26)	12.02.2026 (Transit to Patna on 13.02.26)	10+02= 12	Sun-01&08.02.26 Holiday-04.02.26
2	Dy Collector Stamp, Purnea*	L	30-09-2017				
3	Additional Commissioner of State Tax (Admin) Patna Central Division	L	Since inception	14.02.2026	23.02.2026	08	Sun-15&22.02.26

Attached to Headquarter- 24.02.2026

* Dy Collector Stamp, Purnea [Imp. Unit] will be audited with respective Audit Units "DSR, Purnea". No separate IR will be issued for Implementing Unit. The details of audit of Implementing Unit will be compiled with respective Apex/Audit Unit.

Directions: -

- The audit team will scrutiny the High Risk/value Vouchers as provided by the DA Group.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work. IRs must be submitted within 07 days from the date of completion of audit.
- 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}.
- In case of holiday in State Government offices, local field party will be attached to Headquarter. 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 is directed to perform field works viz. issuance of requisition, memo 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). The team will submit 18 proforma as per Allahabad Model
- Party will collect outstanding old IRs from concerned vetting sections and submit review report incorporating auditee's reply.

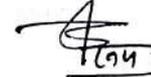
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of DAO objection book etc.)
- The audit party is directed to scrutiny the Cash Book with bank details of savings accounts/current accounts and PDA/PLA maintained by auditee unit. In this regard, the party will collect the certified bank statement from concerned banks.
- 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/ checklist as earmarked/approved by the Group Officer.
- 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>.

ह०/-

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 ।



वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



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

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वर्ष 2025-26 के चतुर्थ तिमाही के अनुपालन लेखापरीक्षा का यात्रा कार्यक्रम

Tour Programme for compliance audit of 4th quarter 2025-26

Party No - 03/2025-26 (AMG-IV)

Name (Shri)	Designation
Satya Praksh Singh	Senior Audit Officer
Niraj Kumar No.4	Assistant Audit Officer
Niraj kumar Gupta	Assistant Audit Officer
Kumar Agnivesh	Auditor

(Desk Review at Headquarter)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Samastipur	M	31-01-2024	19.01.2026	20.01.2026	02	
2	Dy Collector Stamp, Samastipur*	L	31-03-2015				
3	Joint Commissioner of State Tax, Recovery Cell, Patna Central Division	L	Since inception	21.01.2026	22.01.2026	02	
4	Joint Commissioner of State Tax, Patna Special Circle (Non-GST part & establishment audit)	H	February 2025	23.01.2026	27.01.2026	02	Sat-24.01.26 Sun-25.01.26 Holiday-26.01.26

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Samastipur	M	31-01-2024	30.01.2026 (Morning Transit to Samastipur)	11.02.2026 (Evening Transit to Patna)	08+02= 10	Sun-01&08.02.26 Holiday-04.02.26
2	Dy Collector Stamp, Samastipur*	L	31-03-2015				
3	Joint Commissioner of State Tax, Recovery Cell, Patna Central Division	L	Since inception	12.02.2026	20.02.2026	08	Sun-15.02.26
4	Joint Commissioner of State Tax, Patna Special Circle (Non-GST part & establishment audit)	H	February 2025	21.02.2026	06.03.2026	10	Sun-22.02.26; 01.03.26 Holiday-03&04.03.26

Attached to Headquarter- 09.03.2026

* Dy Collector Stamp, Samastipur [Imp. Unit] will be audited with respective Audit Units "DSR, Samastipur". No separate IR will be issued for Implementing Unit. The details of audit of Implementing Unit will be compiled with respective Apex/Audit Unit.

Directions: -

- The audit team will scrutiny the High Risk/value Vouchers as provided by the DA Group.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work. IRs must be submitted within 07 days from the date of completion of audit.
- 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}.

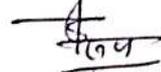
- In case of holiday in State Government offices, local field party will be attached to Headquarter. The audit party should comply the O.O.No.Misc/TA/CA-529 dated 01.03.2023 regarding stay at hotel & TA claims.
- The audit party is directed to perform field works viz. issuance of requisition, memo etc. 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). The team will submit 18 proforma as per Allahabad Model
- Party will collect outstanding old IRs from concerned vetting sections and submit review report incorporating auditee's reply.
- 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 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/ checklist as earmarked/approved by the Group Officer.
- 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 KIDs 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: -

7. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
8. सचिवालय, उप-महालेखाकार/प्रशासन
9. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
10. वरिष्ठ लेखापरीक्षा/ दावा- II
11. ए०एम०एस० अनुभाग
12. संबंधित अधिकारी/कर्मचारी।



19-01-26

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, विहार
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Tour Programme for compliance audit of 4th quarter 2025-26

Party No - 05/2025-26 (AMG-IV)

Name (Shri)	Designation	Remarks
Kumar Rajiv Ranjan	Senior Audit Officer	
Om Kumar	Assistant Audit Officer	
Dawar Shekh	Assistant Audit Officer	
Ranjeet Kumar Singh	Assistant Audit Officer	
Sanjit Kumar	Assistant Audit Officer	He will join during audit of DSR, Patna Sadar i.e. from 20.02.2026

(Desk Review at Headquarter)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Planning Officer Darbhanga	L	31-03-2023	19.01.2026	20.01.2026	02	
2	LAEO Work Div,-1 Darbhanga	M	31-07-2023	21.01.2026	22.01.2026	02	
3	District Sub Registrar, Patna Sadar	H	31-03-2024	23.01.2026	27.01.2026	02	Sat-24.01.26 Sun-25.01.26 Holiday- 26.01.26
4	Dy Collector Stamp, Patna*	L	31-03-2017				

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Planning Officer Darbhanga	L	31-03-2023	31.01.2026 (Transit to Darbhanga on 30.01.26)	09.02.2026	06+01**	Sun-01&08.02.26 Holiday-04.02.26
	LAEO Work Div,-1 Darbhanga	M	31-07-2023	10.02.2026	18.02.2026 (Transit to Patna on 19.02.26)	08	Sun-15.02.26
	District Sub Registrar, Patna Sadar	H	31-03-2024	20.02.2026	07.03.2026	10+02= 12	Sun-22.02.26; 01.03.26 Holiday- 03&04.03.26
	Dy Collector Stamp, Patna*	L	31-03-2017				

Attached to Headquarter- 09.03.2026 (Sun-08.03.2026)

* Dy Collector Stamp, Patna [Imp. Unit] will be audited with corresponding Audit Units "DSR, Patna Sadar". No separate IR will be issued for Implementing Unit. The details of audit of Implementing Unit will be compiled with respective Apex/Audit Unit.

**One day extra included for collection of the information from District Welfare Officer.

Directions: -

- The audit team will scrutiny the High Risk/value Vouchers as provided by the DA Group.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work. IRs must be submitted within 07 days from the date of completion of audit.

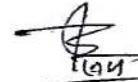
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ह०/-

उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

13. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
14. सचिवालय, उप-महालेखाकार/प्रशासन
15. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
16. वरिष्ठ लेखापरीक्षा/ दावा- II
17. ए०एम०एस० अनुभाग
18. संबंधित अधिकारी/कर्मचारी ।


19-01-26

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, बिहार
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पत्रांक:- ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/ 400
Letter No-AMG-IV(HQ)/Tour Programme/2025-26/

दिनांक: - 19 .01.2026
Date:

वर्ष 2025-26 के चतुर्थ तिमाही के अनुपालन लेखापरीक्षा का यात्रा कार्यक्रम

Tour Programme for compliance audit of 4th quarter 2025-26

Party No - 07/2025-26 (AMG-IV)

Name (Shri)	Designation
Amarnath Kumar	Senior Audit Officer
Kaushal Kishore Mishra	Assistant Audit Officer
Ranjit Kumar	Assistant Audit Officer

(Desk Review at Headquarter)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Darbhanga	M	31-01-2025	27.01.2026	28.01.2026	02	
2	Dy Collector Stamp, Darbhanga*	L	31-03-2015				
3	District Sub Registrar, Motihari	H	31-01-2025	29.01.2026	30.01.2026	02	
4	Dy Collector Stamp, Motihari*	L	31-03-2014				

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Darbhanga	M	31-01-2025	05.02.2026 (Transit to Darbhanga on 04.02.26)	16.02.2026	08+02= 10	Sun-08.02.26 Holiday- 15.02.26
2	Dy Collector Stamp, Darbhanga*	L	31-03-2015				
3	District Sub Registrar, Motihari	H	31-01-2025	17.02.2026 (Morning Transit to Motihari)	02.03.2026 (Transit to Patna on 03.03.26)	10+02= 12	Sun-22.02.26; 01.03.26 Holiday- 03.03.26
4	Dy Collector Stamp, Motihari*	L	31-03-2014				

Attached to Headquarter- 05.03.2026 (Sun-04.03.26)

* Dy Collector Stamp, Darbhanga [Imp. Unit] and Dy. Collector Stamp, Motihari [Imp. Unit] will be audited with corresponding Audit Units "DSR, Darbhanga and DSR Motihari" respectively. No separate IR will be issued for Implementing Unit. The details of audit of Implementing Unit will be compiled with respective Apex/Audit Unit.

Directions: -

- The audit team will scrutiny the High Risk/value Vouchers as provided by the DA Group.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work. IRs must be submitted within 07 days from the date of completion of audit.
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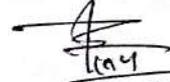
- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq). The team will submit 18 proforma as per Allahabad Model
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उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

25. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
26. सचिवालय, उप-महालेखाकार/प्रशासन
27. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
28. वरिष्ठ लेखापरीक्षा/ दावा- II
29. ए०एम०एस० अनुभाग
30. संबंधित अधिकारी/कर्मचारी I


19-01-26

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, बिहार
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Telephone: 0612- 2221226,
Email: agaubihar@cag.gov.in



पत्रांक:- ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/
Letter No-AMG-IV(HQ)/Tour Programme/2025-26/

422

दिनांक: - 23.01.2026

Date:

वर्ष 2025-26 के चतुर्थ तिमाही के अनुपालन लेखापरीक्षा का यात्रा कार्यक्रम

Tour Programme for compliance audit of 4th quarter 2025-26

Party No - 06/2025-26 (AMG-IV)

Sar
23/01/26

Name (Shri)	Designation
Santosh Kumar Roy	Senior Audit Officer
Sanjay Kumar Sinha	Assistant Audit Officer
Vikash Kumar Singh	Assistant Audit Officer

(Desk Review at Headquarter)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Planning Officer Siwan	L	30-06-2016	19.01.2026	20.01.2026	02	
2	LAEO Work Div,-II, Siwan	M	31-10-2024	21.01.2026	22.01.2026	02	
3	Information Technology Department, GoB, Patna	H	28.02.2025	23.01.2026	27.01.2026	02	

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Planning Officer Siwan	L	30-06-2016	02.02.2026 (Morning Transit to Siwan)	10.02.2026	06+1*	Holiday- 04.02.26
2	LAEO Work Div,-II, Siwan	M	31-10-2024	11.02.2026	19.02.2026 (Evening Transit to Patna)	08	Sun- 08&15.02.26
3	Information Technology Department, GoB, Patna	H	28.02.2025	20.02.2026	09.03.2026	10	Sat- 21,28.02.26 & 07.03.26 Sun-22.02.26, 01.03.26 & 08.08.26 Holiday- 03&04.03.26

Attached to Headquarter- 10.03.2026

*One day extra included for collection of the information from District Welfare Officer.

Directions: -

- The audit team will scrutiny the High Risk/value Vouchers as provided by the DA Group.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work. IRs must be submitted within 07 days from the date of completion of audit.
- 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}.
- In case of holiday in State Government offices, local field party will be attached to Headquarter. 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 is directed to perform field works viz. issuance of requisition, memo etc. on OIOS platform positively.

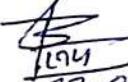
- The audit party will collect the information of all types of schemes with their allotment and expenditure pertaining to the last 3 years during the audit of Secretariat/Directorate level/auditee units and will submit the same to AMG-IV(Hq). The team will submit 18 proforma as per Allahabad Model
- Party will collect outstanding old IRs from concerned vetting sections and submit review report incorporating auditee's reply.
- 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.
- 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/ checklist as earmarked/approved by the Group Officer.
- 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/QJiJTxs9T9UGRI.6A>.

ह/-

उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

19. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
20. सचिवालय, उप-महालेखाकार/प्रशासन
21. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
22. वरिष्ठ लेखापरीक्षा/ दावा- II
23. ए०एम०एस० अनुभाग
24. संबंधित अधिकारी/कर्मचारी ।


19/1
23-01-26

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



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



पत्रांक:- ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/ 423
Letter No-AMG-IV(HQ)/Four Programme/2025-26/

दिनांक: - 23.01.2026

Date:

वर्ष 2025-26 के चतुर्थ तिमाही के अनुपालन लेखापरीक्षा का यात्रा कार्यक्रम

Tour Programme for compliance audit of 4th quarter 2025-26

Party No - 08/2025-26 (AMG-IV)

Name (Shri)	Designation
Dipak Kumar Rajak	Senior Audit Officer
Raju Kumar Gupta	Assistant Audit Officer
Uma Shankar Kumar	Sr. Auditor

(Desk Review at Headquarter)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Gaya Sadar	H	30-11-2024	19.01.2026	20.01.2026	02	
2	Dy Collector Stamp, Gaya*	L	31-07-2017				
3	Additional Commissioner of State Taxes (Admin), Patna West Division	L	Since Inspection	21.01.2026	22.01.2026	02	

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Sub Registrar, Gaya Sadar	H	30-11-2024	09.02.2026 (Morning Transit to Gaya)	21.02.2026 (Evening Transit to Patna)	10+02= 12	Sun-15.02.26
2	Dy Collector Stamp, Gaya*	L	31-07-2017				
3	Additional Commissioner of State Taxes (Admin), Patna West Division	L	Since Inspection	23.02.2026	05.03.2026	08	Sun-22.02.26 &01.03.26 Holiday- 03&04.03.26

Attached to Headquarter- 06.03.2026

* Dy Collector Stamp, Gaya [Imp. Unit] will be audited with corresponding Audit Unit "DSR, Gaya". No separate IR will be issued for Implementing Unit. The details of audit of Implementing Unit will be compiled with respective Apex/Audit Unit.

Directions: -

- The audit team will scrutiny the High Risk/value Vouchers as provided by the DA Group.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work. IRs must be submitted within 07 days from the date of completion of audit.
- 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}.
- In case of holiday in State Government offices, local field party will be attached to Headquarter. 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 is directed to perform field works viz. issuance of requisition, memo 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). The team will submit 18 proforma as per Allahabad Model
- Party will collect outstanding old IRs from concerned vetting sections and submit review report incorporating auditee's reply.

Received
23/1/25

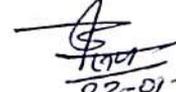
- Party will collect outstanding old IRs from concerned vetting sections and submit review report incorporating auditee's reply.
- The audit party will issue separate memo to DAOs/DAs in respect of financial irregularities noticed during audit and obtained the reply from the DAOs/DAs (like register of 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.
- 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/ checklist as earmarked/approved by the Group Officer.
- 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: -

43. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
44. सचिवालय, उप-महालेखाकार/प्रशासन
45. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
46. वरिष्ठ लेखापरीक्षा/ दावा- II
47. ए०एम०एस० अनुभाग
48. संबंधित अधिकारी/कर्मचारी ।


23-01-26

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



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



पत्रांक:- ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/ 425
Letter No-AMG-IV(HQ)/Tour Programme/2025-26/

दिनांक: - 23.01.2026
Date:

वर्ष 2025-26 के चतुर्थ तिमाही के अनुपालन लेखापरीक्षा का यात्रा कार्यक्रम
Tour Programme for compliance audit of 4th quarter 2025-26

Party No - 12/2025-26 (AMG-IV)

Name (Shri)	Designation
Keshav Kishor	Senior Audit Officer
Sanjit Kumar	Assistant Audit Officer
Birendra Kumar No.4	Assistant Audit Officer

BK
23-1-26

(Desk Review at Headquarter)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Provident Fund Officer, Sitamarhi	L	31-03-2015	Desk Review will be collected from Party No-09/25-26 headed by Shri Pranay kumar No.1, SAO			
2	District Sub Registrar, Begusarai	M	31-01-2025	19.01.2026	20.01.2026	02	
3	Dy Collector Stamp, Begusarai	L	31-10-2015				

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Last audit conducted	Duration of programme		Number of working days	Remarks
				From	To		
1	District Provident Fund Officer, Sitamarhi	L	31-03-2015	02.02.2026 (Morning Transit to Sitamarhi)	09.02.2026	06	Sun-08.02.26 Holiday- 04.02.26
2	District Sub Registrar, Begusarai	M	31-01-2025	11.02.2026 (Transit to Begusarai on 10.02.26)	21.02.2026 (Evening Transit to Patna)	08+02= 10	Sun- 15&22.02.26
3	Dy Collector Stamp, Begusarai	L	31-10-2015				

Attached to Headquarter- 23.02.2026

* Dy Collector Stamp, Begusarai [Imp. Unit] will be audited with corresponding Audit Unit "DSR, Begusarai". No separate IR will be issued for Implementing Unit. The details of audit of Implementing Unit will be compiled with respective Apex/Audit Unit.

Directions: -

- The audit team will scrutiny the High Risk/value Vouchers as provided by the DA Group.
- As per order of A.G. Sir, no extension will be granted except in case of exigency/seriousness of work. IRs must be submitted within 07 days from the date of completion of audit.
- 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}.
- In case of holiday in State Government offices, local field party will be attached to Headquarter. 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 is directed to perform field works viz. issuance of requisition, memo 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). The team will submit 18 proforma as per Allahabad Model

- 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 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/ checklist as earmarked/approved by the Group Officer.
- 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>.

ह०/-

उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

37. सचिवालय, प्रधान महालेखाकार (ले०प०) बिहार, पटना
38. सचिवालय, उप-महालेखाकार/प्रशासन
39. सचिवालय, उप-महालेखाकार/ए०एम०जी०-IV
40. वरिष्ठ लेखापरीक्षा/ दावा- II
41. ए०एम०एस० अनुभाग
42. संबंधित अधिकारी/कर्मचारी ।


22-01-26

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)



प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, बिहार
दीरवन्त पटेल मार्ग, पटना - 800 001
**Office of The Principal Accountant General
(Audit), Bihar**
Birchand Patel Marg, Patna - 800 001
Telephone: 0612-2221225,
Email: aqaubihar@csq.gov.in



IT Audit of e-Procurement//Tour Programme/2025-26/ 389
16.01.2026

Date: 19-01-26

Tour Programme for Performance Audit on "IT Audit of e-Procurement 2.0"

Sr. No.	Name of the Unit	Working Days (WDs)	From	To	Holiday
1.	Bihar State Road Development Corporation Limited, Patna	03 WDs	19.01.2026	21.01.2026	23.01.2025-Holiday 24.01.2026-Sat 25.01.2025-Sun
2.	Bihar State Tourism Development Corporation, HQ	03 WDs	22.01.2026	28.01.2026	26.01.2026-Holiday

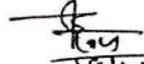
Note: The auditee comprises companies, corporations, universities and societies, and the holidays observed by these entities are not known. Therefore, in the event of any change in the programme due to holidays or Saturdays being non-working days, the programme shall be revised accordingly.

SUJAY KUMAR SINHA
19-01-2026

Dy. Accountant General/AMG-IV

Copy to:

1. Secretary to Principal Accountant General (Audit)
2. Sr. Dy. Accountant General/Adm. Sectt.
3. Dy. Accountant General/AMG-IV Sectt.
4. Person Concerned


19/01/26
Sr. Audit Officer/AMG-IV



प्रधान महालेखाकार (लेखापरीक्षा) कार्यालय, विहार
वीरबन्धु पटेल मार्ग, पटना - 800 001
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Email: agaubihar@cag.gov.in



IT Audit of e-Procurement//Tour Programme/2025-26/390
16.01.2026

Date: 19.01.26

Tour Programme for Performance Audit on "IT Audit of e-Procurement 2.0"

Sr. No.	Name of the Unit	Working Days (WDs)	From	To	Holiday
1.	Bihar Medical Services and Infrastructure Corporation Limited	03 WDs	19.01.2026	21.01.2026	23.01.2025-Holiday 24.01.2026-Sat 25.01.2025-Sun
2.	Bihar State Educational Infrastructure Development Corporation Limited	03 WDs	22.01.2026	28.01.2026	26.01.2026-Holiday

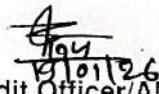
Note: The auditee comprises companies, corporations, universities and societies, and the holidays observed by these entities are not known. Therefore, in the event of any change in the programme due to holidays or Saturdays being non-working days, the programme shall be revised accordingly. In absence of Shri Tabish Hayat, SAO, Shri Niraj Kumar, SAO will supervise both the Audit teams.

Sd/-

Dy. Accountant General/AMG-IV

Copy to:

1. Secretary to Principal Accountant General (Audit)
2. Sr. Dy. Accountant General/Adm. Sectt.
3. Dy. Accountant General/AMG-IV Sectt.
4. Person Concerned


19/01/26
Sr. Audit Officer/AMG-IV



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



IT Audit of e-Procurement//Tour Programme/2025-26
Date ~~01.01.2026~~

426 Date - 23.01.2026

Tour Programme for Performance Audit on "IT Audit of e-Procurement 2.0"

Sr. No.	Name of the Unit	Working Days	From	To	Holiday
Program approved upto 28.01.2026					
1.	Patliputra Bus Terminal (ISBT) Society, Patna	04	29.01.2026	03.02.2026	31.01.2026-Sat 01.02.2026-Sun
2.	Bihar Skill Development Mission, Patna	04	05.02.2026	10.02.2026	04.02.2026 Holiday 07.02.2026-Sat 08.02.2026-Sun
3.	State Council of Education Research & Training, Bihar, Patna	04	11.02.2026	16.02.2026	14.02.2026-Sat 15.02.2026-Sun

Note: (i) The auditee comprises companies, corporations, universities and societies, and the holidays observed by these entities are not known. Therefore, in the event of any change in the programme due to holidays or Saturdays being non-working days, the programme shall be revised accordingly.

(ii) In the absence of Shri Tabish Hayat, SAO, Shri Niraj Kumar, SAO will supervise both the audit teams and supervision programme of Shri Niraj Kumar, SAO will be revised accordingly.

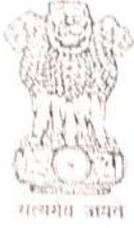
Sd/—

Dy. Accountant General/AMG-IV

Copy to:

1. **Secretary to Principal Accountant General (Audit)**
2. **Sr. Dy. Accountant General/Adm. Sectt.**
3. **Dy. Accountant General/AMG-IV Sectt.**
4. **Person Concerned**

A
194
83-01-26
Sr. Audit Officer/AMG-IV



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



IT Audit of e-Procurement//Tour Programme/2025-26 / 427

Date 23.01.2026 0

Tour Programme for Performance Audit on "IT Audit of e-Procurement 2.0"

Shri Niraj Kumar, SAO Shri Sanjeeb Kumar, AAO Shri Dhiraj Kumar, AAO					
Sr. No.	Name of the Unit	Working Days (WDs)	From	To	Holiday
Program approved upto 28.01.2026					
1.	State Health Society, Bihar-Head Quarter, Patna	04 WDs	29.01.2026	03.02.2026	31.01.2026-Sat 01.02.2026-Sun
2.	Govt. Tibbi College & Hospital, Patna	04 WDs	05.02.2026	10.02.2026	04.02.2026 Holiday 07.02.2026-Sat 08.02.2026-Sun
3.	Bihar State Hydroelectric Power Corporation Limited (HQ), Patna	04 WDs	11.02.2026	16.02.2026	14.02.2026-Sat 15.02.2026-Sun

Note: The auditee comprises companies, corporations, universities and societies, and the holidays observed by these entities are not known. Therefore, in the event of any change in the programme due to holidays or Saturdays being non-working days, the programme shall be revised accordingly.

sdl/
Dy. Accountant General/AMG-IV

Copy to:

1. Secretary to Principal Accountant General (Audit)
2. Sr. Dy. Accountant General/Adm. Sectt.
3. Dy. Accountant General/AMG-IV Sectt.
4. Person Concerned

23-01-26
Sr. Audit Officer/AMG-IV



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



पत्रांक:- ए०एम०जी०-IV(मु०)/यात्रा कार्यक्रम/2025-26/ 388
Letter No-AMG-IV(HQ)/Tour Programme/2025-26/

दिनांक: -16.01.2026
Date:

DORF Phase III
Party No - 11/2025-26 (AMG-IV)

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

(For Field Visit)

Sl. No.	Name of the audit entity	Risk Category	Duration of programme		Number of working days	Remarks
			From	To		
1	Commercial Tax Department, Patna	H	19.01.2026	21.01.2026	03	-

Attached to Headquarter- 22.01.2026

ह०/-

उप-महालेखाकार/ए०एम०जी०-IV

प्रतिलिपि: -

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

16/01/26

वरिष्ठ लेखापरीक्षा अधिकारी/ए०एम०जी०-IV(मु०)

16-1-26