



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public
Interest

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), मणिपुर
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(AUDIT)

MANIPUR, IMPHAL - 795 001

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Tour Programme of AP (I-IV) under AMG-I for the 3rd Qtr 2021-22

Audit party Number	Name of the party personnel	Name of the auditee units	Duration of audit (days)
AP-I	1. N. Rakesh Singh, Sr. AO 2. Letminlal Haokip, AAO 3. Rebecca Paite, Supervisor	Nambol MC	6 (01.10 – 11.10.21)
		Lilong (Thoubal) MC	6 (12.10 – 21.10.21)
		Samurou MC	6 (22.10 – 28.10.21)
		Thoubal MC	6 (29.10 – 08.11.21)
		Sekmai MC	6 (09.11 – 16.11.21)
		Bishnupur ZP	7 (17.11 – 24.11.21)
		Ngankha Lawai GP	5 (25.11 – 30.11.21)
		Tronglaobi Terakhongsangbi GP	5 (01.12 – 06.12.21)
		Kha Thinungei GP	5 (07.12 – 13.12.21)
		Kakching ZP	7 (14.12 – 21.12.21)
		Pallel GP	5 (22.12 – 28.12.21)
AP-II	1. L.T. Haokip, Sr.AO 2. O. Paikhomba, AAO. 3. N. Sharat Sr. Ar.	District Information Office (DIO), Ukhrul	4 (01.10 – 06.10.21) 30.09.21 & 07.10.21 Transit
		Commissioner, Social Welfare	2 (08.10 – 11.10.21)
		Joint Director, Social Welfare	9 (12.10 – 25.10.21)
		Child Development Project Officer (CDPO), IW-I, Lamsang	6 (26.10 – 02.11.21)
		CDPO, IW-II	6 (03.11 – 11.11.21)
		District Social Welfare Officer (DSWO), Imphal	6 (12.11 – 19.11.21)
		DSWO, Bishnupur	6 (20.11 – 26.11.21)
		CDPO, Bishnupur	6 (27.11 – 03.12.21)
		DSWO, Tamenglong	6 (06.12 – 13.12.21)
		CDPO, Tamenglong	6 (14.12 – 20.12.21) 04.12 & 21.12.21 Transit
		CDPO, Kakching	6 (22.12 – 29.12.21)
AP-III	1. N. Kipgen, AAO (Com) 2. T. Biswajit Singh, Asstt. Supervisor 3. Agui Gangmei, Sr. Ar. <i>*** The party would be assigned for audit of CABs as and when Accounts are received at this end.</i>	Director, Indira Gandhi National Open University, Regional Centre, Manipur, North AOC, Imphal	6 (01.10 – 11.10.21)
		DC/Executive Director, DRDA, Bishnupur	7 (12.10 – 22.10.21)
		DRDA, Thoubal	7 (23.10 – 30.10.21)
AP-IV	1.T. Rojikumar, Sr. AO 2. Kamlalsang Gangte, AAO 3. Jangsate Mate, AAO	Moirang College, Moirang	6 (01.10 – 11.10.21)
		Nambol L. Sanoi College, Nambol	6 (12.10 – 21.10.21)
		GP Women College	6 (22.10 – 28.10.21)

Handwritten signature and date: 29/10/2021
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	Thoubal College, Thoubal	6 (29.10 – 08.11.21)
	Lilong Haoreibi College, Lilong	6 (09.11 – 16.11.21)
	Y.K. College, Wangjing	6 (17.11 – 23.11.21)
	Maharaja Bodhachandra College, Palace Compound	6 (24.11 – 30.11.21)
	Ideal Girls' College, Akampat	6 (01.12 – 07.12.21)
	Modern College, Porompat	6 (08.12 – 15.12.21)
	Kha Manipur College, Kakching	6 (16.12 – 22.12.21)
		6 (24.12 – 31.12.21)
	Tamenglong College, Tamenglong	23.12.21 & 01.01.22 Transit

(Authority: - PAG's approval dated 28.09.2021 at P/22^N of file no. PAG (Au)/AMG-I/16/Tour Prog./2021-22)

1. Risk assessment should be conducted before the commencement of audit as per the instructions given in Section 3.11 of Compliance Auditing Guidelines.
2. Apex Auditable Unit may only be visited for the purpose of data/information collection exercise as well as Desk Review
3. The Field Audit Teams should compulsorily submit the report of Desk Review including identification of themes/schemes to be focussed upon in AAP 2021-22, Compliance Audit Design Matrix (CADM) and Annexure-I of the Guidance Note in respect of the Department assigned for the year. This exercise should be completed during the audit at the Directorate office.
4. The Department Profile should be updated by all parties during the course of audit.
5. As per ADAI (NER) instructions, the Audit Parties are to comply with the following instructions:
 - a. Fraud and corruption paragraphs should be highlighted.
 - b. Joint inspection should be planned especially with respect to expenditure on GIA for creation of capital assets.
 - c. Public procurements should be examined and commented upon.
 - d. In the compliance audit, more focus should be on specific subject matter and commented upon.
6. The Draft IRs should be submitted to Headquarter, complete in all respect, within 7 days from the date of completion of audit without fail.
7. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
8. Audit findings should clearly bring out the applied criteria, the results of evaluation of the subject matter against the criteria highlighting the cause and effect relationship. The paras should be supported by relevant & sufficient KDs, and KDs should be duly marked. KDs in soft copies duly hyperlinked should also be submitted.
9. The target of DPs for each Compliance Audit Party shall be communicated separately.
10. Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.
11. Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis.
12. Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.

13. *While conducting audit, each audit team may check at least 25 per cent of the Service Books, cash book, leave account, etc. and other such documents to be verified for establishment portion of the auditee as contained in Chapter 3 of MSO Audit.*
14. *On submission of IRs, the Title Sheet enclosed is to be as per prescribed format of Hqtr's enclosed in PPG's circular No. 226-09-PPG/2017 dated 23 August 2017. The format may be obtained from the Section if required.*
15. *Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.*
16. *The Audit Party may obtain inputs of VLC data from AAO (Adhoc), Data Analytics Wing*

Sd/-

Sr. Deputy Accountant General (AMG-I)

Memo No. PAG (Au)/AMG-I/16/Tour Prog./2021-22/109-116

Dated: 29.09.2021

Copy for information to:

1. PS to PAG (Audit), Imphal
2. PA to Sr. DAG (Audit)
3. Sr. AO (Bills)
4. Sr. AO (Admn/EDP) for updation/uploading in website.
5. Sr. AO (AMG-I)
6. DAW, AAO (Adhoc) for inputs of VLC data and uploading in office Server.
7. Party concerned.
8. File concerned.

P. Jeyendran 29/9/2021.
Sr. Audit Officer (AMG-I)