



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 & V) under AMG-I for District Inspection Report (Local Bodies) and ATIR

Audit party Number	Name of the party personnel	Name of the auditee units	Duration of audit (days)
AP-V	1. M. Gyaneshwor Singh, Sr. AO 2. M. Tikendrajit Singh, AAO 3. Kh. Rojee Singh, AAO	Imphal West ZP	6 (1.12.21 – 6.12.2021)
		Kangmom GP	3 (7.12.21 – 9.12.2021)
		Konhoujam GP	3 (10.12.21 – 14.12.2021)
		Moidangpok GP	3 (15.12.21 – 17.12.2021)
		Ngairangbam GP	3 (18.12.21 – 21.12.2021)
		Patsoi GP	3 (22.12.21 – 24.12.2021)
		Sagolband Sapam Leirak GP	3 (27.12.21 – 29.12.2021)
		Awangkunou GP	3 (30.12.21 – 3.01.2022)
		Kanglatongbi GP	3 (4.01.22 – 6.01.2022)
		Khonghampat GP	3 (7.01.22 – 11.01.2022)
		Khurkhul GP	3 (12.01.22 – 17.01.2022)
		Lairenkabi Kadangband GP	3 (18.01.22 – 20.01.2022)
		Phayeng GP	3 (21.01.22 – 24.01.2022)
		Lamshang NP	6 (25.01.22 – 01.02.2022)
Wangoi MC	6 (02.02.22 – 09.02.2022)		
AP-I	1. N. Rakesh Singh, Sr. AO 2. Letminlal Haokip, AAO 3. Rebecca Paite, Supervisor	Oinam Nagar Panchayat	6 (1.12.21 – 6.12.2021)
		Tronglaobi Terakhongsangbi GP	3 (7.12.21 – 9.12.2021)
		Kha Thinungei GP	3 (10.12.21 – 14.12.2021)
		Boroyangbi GP	3 (15.12.21 – 17.12.2021)
		Kwakta GP	3 (18.12.21 – 21.12.2021)
		Phubala GP	3 (22.12.21 – 24.12.2021)
		Ngankhalawai GP	3 (27.12.21 – 29.12.2021)
		Irengbam GP	3 (30.12.21 – 3.01.2022)
		Ishok GP	3 (4.01.22 – 6.01.2022)
		Keinou GP	3 (7.01.22 – 11.01.2022)
		Leimapokpam GP	3 (12.01.22 – 17.01.2022)
		Ngaikhong Khullen GP	3 (18.01.22 – 20.01.2022)
		Sanjenbam Pukhrabam GP	3 (21.01.22 – 24.01.2022)

(Authority: - PAG's approval dated 29.11.2021 at P/36^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. 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.

Handwritten notes:
Jm
20/12/2021
① PPO/ESH
② PPO/EDA

3. *The Draft IRs for each unit audited should be submitted to Headquarter, complete in all respect, within 7 days from the date of completion of audit without fail.*
4. *The Draft District Inspection Report (DDIR) w.r.t. assigned district should be submitted to Headquarter, complete in all respect, within 5 days from the date of completion of audit tour without fail.*
5. *The Draft District Inspection Report should conform to the Instructions and Report format provided in Hqtrs' letter no. 63/LB/Pilot Studies for DCA/82-2021 dated 01.11.2021 accordingly without fail.*
6. *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.*
7. *Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis.*
8. *Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.*
9. *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.*
10. *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.*
11. *Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.*
12. *For Part-III (ULBs) portion of the DDIR, AP-I should provide the necessary information/data of Imphal Municipal Corporation to AP-V. In respect of Bishmupur district, AP-I should consider Moirang MC, Bishmupur MC and Oinam NP..*

Sd/-

Sr. Deputy Accountant General (AMG-I)

Memo No. PAG (Au)/AMG-I/16/Tour Prog./2021-22/200-206

Dated: 29.11.2021

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. Party concerned.
7. File concerned.


Sr. Audit Officer (AMG-I)