



लोकहितार्थ 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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Approved Tour Programme (Compliance Audit) for 4th Quarter (March 2022) in respect of AMG-II

Audit Party No.	Name of the Party Personnel	Name of the Supervising Officer	Sl. No.	Compliance Audit		
				Name of Auditee Units	Risk	Duration of Audit (days)
AP-II	1. H.Baite, Sr.AO 2. Apu Albert, AAO(Com)	Partha Chakraborty, Sr.AO	1	EE, Kamjong Division, PWD		9* (01-10.03.2022)
			2.	Manipur IT SEZ Project Development Company Ltd. <i>(The PSU has not responded to our letter regarding preparation of Commercial Chapter. The audit team may ascertain the current position of the PSU as no transaction was reported since its inception during the previous visit.</i> <i>In case, the PSU had started the process of liquidation due to non-activity, a report thereon along with a copy of the related documents may be submitted to AMG-II)</i>		7 (11-19.03.2022)

*Including transit days

(Authority vide PAG's order on P/31^N of File No.PAG(Au)/AMG-II/Tour Prog./2021-22)

Instructions:

- * 1. (i) *The field parties should prepare Compliance Audit Design Matrix of the selected departments.*
(ii) *Report of Desk Review should, inter alia, include identification of themes/schemes to be focussed upon in AAP-2021-22.*
(iii) *Desk Review Report, Compliance Audit Design Matrix (CADM) and Annexure I of Guidance Note No. 226-09-PPG/2017 dated 23.08.17 issued by the PPG of Headquarters should be prepared during audit of Directorate level office and submitted before commencement of subsequent units.*
(iv) *Contribution of audit party members and Head of Department as well as next higher authority, as in old title sheet to be inserted in the new title sheet.*
(v) *Verification/confirmation of the existing offices/DDOs under the Department is to be done during Apex/Directorate level audit, in the format as below:*

2. The Draft IRs should be submitted to Headquarter within 7 days from the date of completion of audit without fail.

3. The DIR must contain the following:

a) Allocation of Duties	g) Contact details of the auditee unit such as full postal address, Telephone Nos., E-mail id and FAX No., if any, should invariably be mentioned in the Title Sheet.
a) Audit Requisition	
b) Code of Ethics declaration	1. List of Audit Memorandum (POS) in the prescribed format circulated earlier 2. Every audit observation must be fully supported by the relevant & sufficient audit evidence. 3. KD marking with proper page numbering must be done.
c) Cash Verification Certificate	
d) Copy of Minutes of Discussion (Entry and Exit)	
e) Tour Diaries	

f) Properly filled and signed Title Sheet	4. Performance of Auditors/Sr. Auditors
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4. Field parties are to review the outstanding IRs/Paras during local audit and the result of such review is to be submitted in the following format:

Sl. No.	Part & Para No.	Audit observation in brief	Review Remarks

5. Audit Finding Matrix for each of the audited unit linked with Compliance Audit Design Matrix of the concerned department should be submitted by the field party along with the draft IR.
6. Hyperlinking of comments in IR with KDs (soft copies) as directed in Officer Order No. 03/Sr DAG (Admin) Cell. dt. 16.09.2020 to be done.
7. **IMPORTANT:-**
As instructed by Hqrs Office, the following focus areas are to be looked into during the current year's Audit Plan.
- A. Projects sanctioned by DoNER/NEC to the State Government**
All the schemes/projects of NEC/DoNER implemented by the Departments are to be listed along with the details such as, (i) the status/ physical progress (whether ongoing, completed, abandoned, etc.) and (ii) Financial progress (amount sanctioned, amount released and expenditure etc.) to keep track on the schemes and make relevant observations. Certificate for cases of non-execution/non-existence of DoNER schemes may be obtained from the auditee unit.
- B. Grants-in-Aid**
All the field parties are instructed to focus on these aspects during their compliance audits and report on the findings, if any.
8. As directed, all the relevant department related GOs, OMs, report etc. obtained respect of the Department/auditee units should be filed and both the soft and hard copies handed over to Branch Officer/AMG-II at the end of every quarter. Department-wise guard file is to be maintained in the office for reference when future audit is being conducted for the same department.

Sd/-
Sr. Audit Officer/AMG-II

Memo No. PAG(Au)/AMG-II/Tour Prog./2021-22/ 530-534

Dated: 23.02.2022

1. P.S. to Pr. A.G. (Audit), Manipur
2. P.A. to Sr. D.A.G. (Audit), Manipur.
3. Concerned Sr. A.O/A.A.O/Sr.Ar/Ar
4. Sr.AO/Admn
5. AAO/EDP
6. File concerned


Sr. Audit Officer/AMG-II