



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

MANIPUR, IMPHAL - 795 001

दूरभाष/Phone: 0385-2458523 फेक्स/ Fax: 0385-2458525 ई-मेल/ E-mail: [agaumanipur@cag.gov.in](mailto:agaumanipur@cag.gov.in)

Approved Tour Programme (compliance audit) for December 2021 & January 2022 under AMG-II

Audit Party No.	Name of the Party Personnel	Name of the Supervising Officer	Sl. No.	Compliance Audit *	
				Name of Auditee Units	Duration of Audit (days)
AP-II	1. T. Singson , AAO 2.Md.Islamuddin, Sr. Auditor	H. Baite, Sr. AO (50% Supervision)	1	EE, Churachandpur Division,PWD	8* (03-11.01.2022)
AP-III	1. L.Romen. AAO 2. N. Mukendro, AAO	H. Baite, Sr. AO (50% Supervision)	2	Managing Director, MANITRON	7 (03-10.01.2022)
AP-V	1.Madangopal Laishram, Sr. AO 2 A. Bishorjit, AAO 3. Th. Ramesh Singh, AAO	S. Sarat Singh, Sr. AO	3	Dy. General Manager (MSPDCL), Thoubal	7 (27.12.2021-04.01.2022)

\*Including transit days

(Authority vide Sr. DAG's order on P/25<sup>N</sup> 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) Apex Auditable Units are to be visited for the purpose of data/information collection and Desk Review.
- (iii) Report of Desk Review should, inter alia, include identification of themes/schemes to be focussed upon in AAP-2021-22.
- (iv) 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.
- (v) 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.
- (vi) Verification/confirmation of the existing offices/DDOs under the Department is to be done during Apex/Directorate level audit, in the format as below:

Sl. No.	Name of existing Units/DDO	Designation of Head of units/office.	DDO code(s) in respect of the Head of Office/DDO.	Full postal address of the office.
---------	----------------------------	--------------------------------------	---------------------------------------------------	------------------------------------

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:

b) Allocation of Duties	h) 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.
g) Audit Requisition	
h) Code of Ethics declaration	
i) Cash Verification Certificate	6. List of Audit Memorandum (POS) in the prescribed format circulated earlier
j) Copy of Minutes of Discussion (Entry and Exit)	7. Every audit observation must be fully supported by the relevant & sufficient audit evidence.
k) Tour Diaries	8. KD marking with proper page numbering must be done.
l) Properly filled and signed Title Sheet	9. Performance of Auditors/Sr. Auditors

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

10. 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.

Sd/-  
Sr. Audit Officer/AMG-II

Memo No. PAG(Au)/AMG-II/Tour Prog./2021-22/ 446- 451

Dated: 24.12.2021

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/ES
- ✓ 6. AAO/EDP
7. File concerned

*For*

*[Signature]*

Sr. Audit Officer/AMG-II