



लोकहितार्थं सत्यमिच्छता
Dedicated to Truth in Public
Interest

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@cacg.gov.in

**Draft Tour Programme for Compliance Audit for Audit Parties under AMG-I
for the 3rd Qtr 2022-23**

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. N. Amirraj Singh, Sr. Ar *** The Party is to submit both District Centric Audit Report as well as Inspection Report. Accordingly, the Party has to comply with the guidelines/new templates pertaining to District Centric Audit	Samaram GP	04 (06.10 – 11.10.22)
		Sapam GP	04 (12.10 – 17.10.22)
		Langathel GP	04 (18.10 – 21.10.22)
		Heirolk Part I GP	04 (24.10 – 31.10.22)
		Heirolk Part II GP	04 (02.11 – 07.11.22)
		Wanging MC	07 (08.11 – 16.11.22)
		Thoubal MC	07 (17.11 -25.11.22)
		Leisangthem GP	04 (28.11 – 01.12.22)
		Moijing GP	04 (02.12 – 07.12.22)
		Khangabok Part I GP	04 (08.12 – 14.12.22)
		Khangabok Part II GP	04 (15.12 – 20.12.22)
		Wangbal GP	04 (21.12 – 26.12.22)
		Sangaiyumpham I GP	04 (27.12 – 30.12.22)
AP-II	1. L.T. Haokip, Sr.AO 2. O. Paikhomba, AAO. 3. Agui Gangmei, Sr. Ar	District Election Officer, Churachandpur	06 (06.10 – 13.10.22)
		District Election Officer, Tamenglong	06 (17.10 – 24.10.22) 16 th & 25 th October - Transit
		District Election Officer, Jiribam	06 (26.10 – 04.11.22) 25 th October & 5 th November - Transit
		District Election Officer, Senapati	06 (07.11 – 14.11.22) 6 th & 15 th November - Transit
		District Election Officer, Kangpokpi	06 (16.11 – 23.11.22)
		District Election Officer, Ukhrul	06 (25.11 – 02.12.22) 24 th November & 3 rd December - Transit
		District Election Officer, Chandel	05 (05.12 – 09.12.22)
		District Election Officer, Thoubal	06 (13.12 – 20.12.22)
AP-III	1.N. Kipgen, AAO (Com) 2.T. Biswajit Singh, Asst. Supervisor 3.Md. Shah Jahan. Sr. Ar. For AP-III, the tour programme	Registrar, National Institute of Technology (NIT), Manipur	09 (06.10 – 18.10.22)
		Registrar, Manipur University, Canchipur	11 (19.10 – 04.11.22)

Sw
25/09/2022

① 1700/EAH
② 1700/EDP

25/09/2022
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	<i>is prepared for monthly basis as the party would be assigned for audit of CABs as and when Accounts are received at this end.</i>		
AP-V	1.M. Tikendrajit Singh, AAO 2. Kh. Rojee, AAO <i>The party would be partially supervised by Shri Kh. Tomba Meetei, Sr. AO</i>	State Mission Director, Samagra Shiksha Abhiyan Moirang Pural High School Ram Lal Paul Hr. Sec. School Ananda Singh Hr. Sec. School ZEO, Ukhrul Eastern Christian High School, Chingjaroi, Ukhrul Ching Tam High School, Yeingangpokpi Keishamthong Girls' High School Goma Devi High School, Senapati	11 (06.10 th - 20.10.22) 05 (21.10 - 31.10.22) 05 (02.11 - 08.11.22) 05 (09.11 - 15.11.22) 08 (17.11 - 25.11.22) 16th November - Transit to Ukhrul 05 (28.11 - 02.12.22) 03rd December - Transit to Imphal 05 (05.12 - 09.12.22) 05 (13.12 - 19.12.22) 05 (21.12 - 27.12.22) 20th & 28th December - Transit
AP-VII	1.Kh. Tomba Meetei, Sr. AO 2.Y. Rameshwor Singh, AAO 3.M. Maheshwar Singh, AAO <i>No transit is earmarked as the MSRRDA, Ukhrul/Tamenglong is functioning from an office at Imphal.</i>	Principal Secretary, Rural Development and Panchayati Raj Institution (RD & PR) Director, RD & PR Chief Engineer, Manipur State Rural Road Development Agency (MSRRDA)/RED Executive Engineer PIU-I, Ukhrul (MSRRDA)/RED Executive Engineer PIU-II, Ukhrul (MSRRDA)/RED Executive Engineer PIU-III, Ukhrul (MSRRDA)/RED Executive Engineer PIU-I, Tamenglong (MSRRDA)/RED Executive Engineer PIU-II, Tamenglong (MSRRDA)/RED	02 (06.10 - 07.10.22) 09 (10.10 - 20.10.22) 08 (21.10 - 03.11.22) 07 (07.11 - 15.11.22) 07 (16.11 - 24.11.22) 07 (25.11 - 05.12.22) 07 (06.12 - 14.12.22) 07 (15.12 - 23.12.22)

[Note:- Programme has been prepared for 5 working days viz. taking Saturdays and Sundays as holidays]

(Authority: - PAG's approval dated 23.09.2022 at P/28^N of file no. PAG (Au)/AMG-I/16/Tour Prog./2022-23 through e-office)

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 2022-23. 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. **The field parties are instructed to invariably utilise the facilities provided in the Audit Execution portion of the OIOS.**
6. **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.**
7. The Draft IRs should be submitted to Headquarter, complete in all respect, within 7 days from the date of completion of audit without fail.
8. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
9. 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.
10. The target of DPs for each Compliance Audit Party shall be communicated separately.
11. Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.
12. Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis.
13. Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.
14. 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.
15. 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.
16. Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.
17. The Audit Party may obtain inputs of VLC data from AAO (Adhoc), Data Analytics

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Sd/-

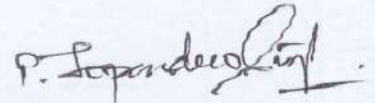
Sr. Deputy Accountant General (Audit)

Memo No. PAG (Au)/AMG-I/16/Tour Prog./2022-23/251-257

Dated: 26.09.2022

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)