



लोकहितार्थं सत्यनिष्ठा  
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@cag.gov.in](mailto:agaumanipur@cag.gov.in)

Tour Programme for Compliance Audit for Audit Parties under AMG-I  
for the 2<sup>nd</sup> 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<br>2. Letminlal Haokip, AAO<br>3. N. Amirraj Singh, Sr. Ar<br><br>*** The Party is to submit both District Centric Audit Report as well as Inspection Report. Accordingly, the Party has to comply with the guidelines pertaining to District Centric Audit | Imphal East ZP   | 08 (04.07 – 13.07.22)   |
|                    |  | Thongju Part-I GP  | 04 (14.07 – 19.07.22)   |
|                    |  | Thongju Part-II GP   | 04 (20.07 – 25.07.22)   |
|                    |  | Uchekon Nongchup GP  | 04 (26.07 – 29.07.22)   |
|                    |  | Uchekon Nongpok GP   | 04 (01.08 – 04.08.22)   |
|                    |  | Bamon Kampu GP   | 04 (05.08 – 10.08.22)   |
|                    |  | Bashikhong GP  | 04 (11.08 -17.08.22)  |
|                    |  | Lamlai MC  | 07 (18.08 – 29.08.22)   |
|                    |  | Andro MC   | 07 (30.08 – 07.09.22)   |
|                    |  | Thoubal ZP   | 08 (12.09 – 19.09.22)   |
|                    |  | Tentha GP  | 04 (20.09 – 23.09.22)   |
|                    |  | Wangjing GP  | 04 (27.09 – 04.10.22)   |
| AP-II              | 1. L.T. Haokip, Sr.AO<br>2. O. Paikhomba, AAO.<br>3. Agui Gangmei, Sr. Ar  | District YAS Officer, Tamenglong   | 04 (04.07 – 07.07.22)<br>03 <sup>rd</sup> & 08 <sup>th</sup> July - Transit |
|                    |  | Superintendent, YAS (Phy), Jiribam   | 05 (11.07 – 14.07.22)<br>10 <sup>th</sup> & 15 <sup>th</sup> July - Transit |
|                    |  | Jt. Director, YAS, Imphal West   | 09 (18.07 – 28.07.22)   |
|                    |  | Additional Chief Secretary, Relief & Disaster Management Department (R &DMD) | 03 (29.07 – 02.08.22)   |
|                    |  | Deputy Controller Civil Defence, R &DMD                                      | 08 (03.08 – 12.08.22)   |
|                    |  | Deputy Secretary, R & DMD, IW  | 09 (16.08 – 29.08.22)   |
|                    |  | Employment Exchange Officer, Imphal  | 05 (30.08 – 05.09.22)   |
|                    |  | Jt. Director, Craftsmen & Training, ITI Ukl/Tml/Jbm/Ningthoukhong            | 07 (06.09 – 14.09.22)   |
|                    |  | District Employment Officer, Churachandpur                                   | 05 (15.09 – 21.09.22)   |
|                    |  | Employment Exchange Officer, Chandel   | 05 (22.09 – 29.09.22)   |
| AP-III             | 1.N. Kipgen, AAO (Com)<br>2. T. Biswajit Singh, Asst.  | Indira Gandhi National Tribal University (IGNTU), Regional Campus, Manipur   | 06 (04.07 – 11.07.22)   |

*[Handwritten signature]*  
ADD/EDP

|        |  |   |   |
|--------|--|---|---|
|        | Supervisor<br>3. Md. Shah Jahan Sr. Ar.  | DC/Executive Director,<br>DRDA Ukhrul   | 08 (13.07 – 22.07.22)<br><b>12<sup>th</sup> &amp; 23<sup>rd</sup> July -<br/>Transit</b>    |
|        | <i>*** The tour programme for this party is not prepared for the whole quarter as the party would be assigned for audit of CABs as and when Accounts are received at this end.</i> | ADC, Tamenglong, TA & Hills<br>Transaction audit upto March 2021                                | 07 (25.07 – 02.08.22)<br><b>24<sup>th</sup> July &amp; 03<sup>rd</sup> Aug<br/>-Transit</b> |
| AP-V   | 1.M. Gyaneshwor Singh, Sr. AO<br>2.M. Tikendrajit Singh, AAO<br>3.Kh. Rojee, AAO   | Engineering Cell, Education (S)<br>Department   | 10 (04.07 – 15.07.22)   |
|        |  | ZEO Senapati  | 09 (18.07 – 28.07.22)<br><b>17<sup>th</sup> &amp; 29<sup>th</sup> July -<br/>Transit</b>    |
|        |  | ZEO Kangpokpi   | 09 (01.08 – 11.08.22)   |
|        |  | ZEO Zone-I Imphal West  | 09 (12.08 – 26.08.22)   |
|        |  | ZEO Zone-II Imphal East   | 09 (29.08 – 08.09.22)   |
|        |  | Adimjati High School  | 05 (09.09 – 15.09.22)   |
|        |  | Bengali High School   | 05 (16.09 – 22.09.22)   |
|        |  | Heirangoithong Girls' High School   | 04 (23.09 – 29.09.22)   |
| AP-VII | 1.Kh. Tomba Meetei, Sr. AO<br>2.Y. Rameshwar Singh, AAO<br>3.M. Maheshwar Singh, AAO   | Manipur Society for Tribal<br>Educational Institution<br><b>Accounts &amp; Compliance Audit</b> | 07 (04.07 – 12.07.22)   |
|        |  | Executive Engineer, CPWD,<br>Imphal   | 07 (13.07 – 21.07.22)   |
|        |  | Secretary, Tribal affairs, SC, ST<br>& Hills  | 03 (22.07 – 26.07.22)   |
|        |  | Director, TA & Hills  | 10 (27.07 – 09.08.22)   |
|        |  | ADC Senapati, TA & Hills  | 07 (11.08 – 23.08.22)<br><b>10<sup>th</sup> &amp; 24<sup>th</sup> Aug -<br/>Transit</b>     |
|        |  | ADC Kangpokpi, TA & Hills   | 07 (24.08 – 01.09.22)   |
|        |  | Manipur Technical University  | 09 (02.09 – 14.09.22)   |
|        |  | Accounts Officer, Tribal Research<br>Institute, TA & Hills                                      | 03 (15.09 – 19.09.22)   |
|        |  | Deputy Director, Ashram School,<br>TA & Hills   | 03 (20.09 – 22.09.22)   |
|        |  | 9 Sector Assam Rifles,<br>Keithelmanbi  | 04 (23.09 -29.09.22)  |

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

**(Authority: - PAG's approval dated 24.06.2022 at P/16<sup>N</sup> of file no. PAG (Au)/AMG-I/16/Tour Prog./2022-23)**

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. For Accounts Audit, the following instructions should be complied with
  - i) The time schedule as prescribed in Para 10.08 of the Manual of Instructions for Audit of Autonomous Bodies should be adhered to for completion of financial audit and issuing the final SAR to Management/Government concerned.

- ii) *As per Hqtrs' letter No. 11/RC (AB)/Misc/04-16/2019 dated 07.05.2019, all field parties conducting certification of annual accounts should submit the duly signed checklist (enclosed in the above letter) while on submission of SARs.*
16. *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.*
17. *Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.*
18. *The Audit Party may obtain inputs of VLC data from AAO (Adhoc), Data Analytics Wing*

Sd/-

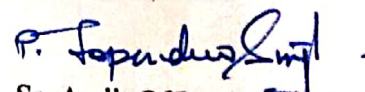
Sr. Deputy Accountant General (Audit)

Memo No. PAG (Au)/AMG-I/16/Tour Prog./2022-23/123-129

Dated: 28.06.2022

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)