



सकलितार्थ सत्यनिष्ठा
Dedicated to Truth & Public
Interest

कार्यालयप्रधानमहालेखाकार (लेखापरीक्षा), मणिपुर
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(AUDIT)

MANIPUR, IMPHAL - 795 001

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Tour Programme for Compliance Audit for Audit Parties under AMG-I
for the 4th 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. Leminal Haokip, AAO 3. N. Amirraj Singh, Sr. Ar <i>*** 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</i>	Heingang GP	04 (02.01 – 10.01.23)
		Kairang Khomidok GP	04 (11.01 – 16.01.23)
		Kangla GP	04 (17.01 – 20.01.23)
		Khurai Chingangbam Leikai GP	04 (23.01 – 27.01.23)
		Khurai Khaidem Leikai GP	04 (30.01 – 02.02.23)
		Khurai Konsam Leikai GP	04 (03.02 – 08.02.23)
		Heirok Municipal Council, Heirok	08 (09.02 -21.02.23)
		Yairipok Municipal Council, Yairipok	08 (22.02 – 03.03.23)
		Imphal Municipal Corporation	15 (06.03 – 28.03.23)
AP-II	1. L.T. Haokip, Sr.AO 2. O. Paikhomba, AAO. 3. Agui Gangmei, Sr. Ar	District Employment Exchange Officer, Bishnupur	06 (02.01 – 12.01.23)
		District Employment Exchange Officer, Senapati	06 (16.01 – 20.01.23) 15 th & 21 st January - Transit
		Principal ITI, Takyel	09 (23.01 – 03.02.23)
		Supdt. (Tech) ITI, Senapati	07 (06.02 – 14.02.23) 5 th & 15 th February - Transit
		Directorate of Language, Planning & Implementation	07 (16.02 – 24.02.23)
		DC/Executive Director, DRDA, Bishnupur	08 (27.02 – 09.03.23)
		District Election Officer, Bishnupur	06 (10.03 – 17.03.23)
		CDPO Thanlon	05 (20.03 – 27.03.23) 19 th & 28 th March - Transit
AP-III	1.N. Kipgen, AAO (Com) 2.T. Biswajit Singh, Asst. Supervisor 3.Md. Shah Jahan, Sr. Ar. <i>For AP-III, the tour programme is prepared for monthly basis as</i>	DC/Executive Director, DRDA, Tamenglong	08 (10.01 – 19.01.23) 09 th & 20 th January - Transit
		Manipur State Legal Service Authority	08 (23.01 – 02.02.23)
		Station Engineer, AIR Churachandpur	05 (03.02 – 09.02.23)
		Assistant Station Engineer, HPT, Churachandpur	05 (10.02 – 17.02.23)

Handwritten signatures and dates:
23/1/2023
23/1/23
23/1/23
23/1/23
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23/1/23

	<i>the party would be assigned for audit of CABs as and when Accounts are received at this end.</i>	DC/Executive Director, DRDA, Thoubal	08 (20.02 – 01.03.23)
		Commissioner, GAD, Imphal	02 (02.03 – 03.03.23)
		Deputy Secretary, GAD, Imphal	08 (06.03 – 16.03.23)
		Assistant Director, Government Press	07 (17.03 – 28.03.23)
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>	DSWO, Churachandpur	05 (02.01 – 11.01.23)
		CDPO Churachandpur	05 (12.01 – 18.01.23)
		DC/Executive Director, DRDA, Imphal West	08 (19.01 – 31.01.23)
		CDPO Imphal East II Keirao Bira	05 (01.02 – 07.02.23)
		CDPO, Lilong	05 (08.02 – 14.02.23)
		ADC Ukhrul, TA & Hills	07 (16.02 – 24.02.23) 15 th & 25 th February - Transit
		Commandant, 13 th Assam Rifles, Salon, Chandel district	05 (27.02 – 03.03.23)
		District Programme Officer (ICDS), Chandel & Thoubal	08 (06.03 – 17.02.23)
		CDPO Thoubal	05 (20.03 – 27.03.23)
AP-VII	1.Kh. TombaMeetei, Sr. AO 2.Y. Rameshwor Singh, AAO 3.M. Maheshwar Singh, AAO	ADC Churachandpur, TA & Hills	07 (02.01 – 13.01.23)
		DC/Executive Director, DRDA, Churachandpur	08 (16.01 – 25.01.23)
		DC/Executive Director, DRDA, Senapati	08 (27.01 – 07.02.23) 26 th Jan & 8 th Feb 2023 - Transit
		SD Manipur State AIDS Control Society, Lamphel	13 (09.02 – 28.02.23)
		Commissioner Social Welfare	02 (01.03 – 02.03.23)
		Directorate of Social Welfare, Manipur	10 (03.03 – 17.03.23)
		District Social Welfare Officer, Thoubal	05 (20.03 – 27.03.23)

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

(Authority: - PAG's approval dated 26.12.20 at P/67^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. As a compliance to DI inspection memos, the following points are to be complied with by the Audit Parties:
 - i) The format for POS should be uniform
 - ii) The POS should be properly addressed to the concerned head of the Auditee unit; not copy forwarded
 - iii) All the POS and its corresponding number should be typed and issued with date
 8. The Draft IRs should be submitted to Headquarter, complete in all respect, within 7 days from the date of completion of audit without fail.
 9. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
 10. 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 narrated. KDs in soft copies duly hyperlinked should also be submitted.
 11. The target of OPs for each Compliance Audit Party shall be communicated separately.
 12. Observation on deposits into MH-8/49 should be incorporated, if any, with necessary analysis
 13. Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis
 14. Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.
 15. 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.
 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./2022-23/434-440

Dated: 23.12.2022

Copy for information to:

1. PS to PAG (Audit), Imphal
2. PA to Sr. DAG (Audit)
3. Sr. AC (Bills)
4. Sr. AC (Admn/EDP).
5. Sr. AC (AMG-I)
6. Party concerned.
7. File concerned.



Sr. Audit Officer (AMG-I)