



लोकहितार्थं 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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Order No. 4

Dated: 15/06/2022

In compliance to Director General (NER-I)' letter No. PA/NER/PHIM/198-2021/017 dated 13 May 2022, an Audit Team comprising of the following officers/officials is constituted with immediate effect to conduct a compliance audit as well as thematic audit on '**Public Health Infrastructure and management of Health Services**'.

| Sl. No | Name of Officer/Official | Designation | Audit Party |
|--------|--------------------------|-------------------------|-------------|
| 1 | Shri K. Seiboi | Sr. Audit Officer | AP-VI |
| 2 | Shri L. Opendro Meitei | Assistant Audit Officer | |
| 3 | Shri K. Shanat Sharma | Supervisor | |

2. The Tour Programme for the audit along with instructions is given as *Annexure*.

[Authority: PAG's approval dated 13.06.2022 at P/14^N of File No. PAG (Au)/AMG-I/16/Tour Programme/2022-23]

Sd/-

Sr. Audit Officer (AMG-I)

Memo No. PAG (Au)/AMG-I/16/Tour Programme/2022-23/87-92 Dated: 15/06/2022

Copy forwarded to:

1. PS to Pr. AG (Au), Manipur
2. PA to Sr. DAG (Au), Manipur
3. Sr. AO (EDP/Admn) for updation in the website
4. Sr. AO, AMG-I
5. Person concerned and
6. Concerned File

P. Jopanda
Sr. Audit Officer (AMG-I)

JW
15/06/2022

① AMO/ESA
② AMO/EDP

Amu
15/06/22
Jopanda

Annexure

Tour Programme of AP (VI) under AMG-I for Compliance Audit as well as Thematic Audit on 'Public Health Infrastructure and Management of Health Services'.

| Audit party Number | Name of the party personnel | Name of the auditee units | Duration of audit (days) |
|---------------------------|--|--|--------------------------|
| AP-VI | 1. K.K. Seiboi, Sr. AO 2. L. Opendro Singh, AAO 3. Shanat Sharma, Supervisor | Director, Directorate of Health Services, Manipur (Audit unit) | 15 (13.06 – 04.07.22) |
| | | State Mission Director, NHM, Manipur (Audit unit) | 15 (05.07 – 25.07.22) |
| | | Directorate of AYUSH, Manipur (Audit unit) | 05 (26.07 – 01.08.22) |
| | | Directorate of Family Welfare (Audit unit) | 04 (02.08 – 05.08.22) |
| | | 50-Bedded Integrated AYUSH Hospital, Lamphelpat (Audit unit) | 04 (08.08 – 11.08.22) |
| | | CMO/DHS Bishnupur (Audit unit) | 08 (12.08 – 25.08.22) |
| | | CMO/DHS Churachandpur (Audit unit) | 08 (26.08 – 06.09.22) |
| | | CMO/DHS Thoubal (Audit unit) | 08 (07.09 – 16.09.22) |
| | | CMO/DHS Chandel (Audit unit) | 08 (19.09 – 29.09.22) |
| | | DH Chandel (Audit unit) | 03 (04.10 – 06.10.22) |
| | | Chandel PHC | 02 (07.10 – 10.10.22) |
| | | Machi PHC | 02 (11.10 – 12.10.22) |
| | | Chakpikarong CHC | 02 (13.10 – 14.10.22) |
| | | Chakpikarong PHC | 02 (17.10 – 18.10.22) |
| | | DH Churachandpur (Audit unit) | 03 (19.10 – 21.10.22) |
| | | Singat CHC | 02 (24.10 – 28.10.22) |
| | | Zezaw PHC | 02 (31.10 – 03.11.22) |
| | | Saikot PHC | 02 (04.11 – 08.11.22) |
| | | DH Thoubal (Audit unit) | 03 (09.11 – 11.11.22) |
| | | Kakching CHC | 02 (14.11 – 15.11.22) |
| Kakching UPHC | 02 (16.11 – 17.11.22) | | |
| Heirok CHC | 02 (18.11 – 21.11.22) | | |
| Khongjom PHC | 02 (22.11 – 23.11.22) | | |
| DH Bishnupur (Audit unit) | 03 (24.11 – 28.11.22) | | |

| | | |
|--|-----------------|-----------------------|
| | Moirang CHC | 02 (29.11 – 30.11.22) |
| | Nambol CHC | 02 (01.12 – 02.12.22) |
| | Sagang PHC | 02 (05.12 – 06.12.22) |
| | Kwakta PHC | 02 (07.12– 08.12.22) |
| | Leimapokpam PHC | 02 (09.12 – 13.12.22) |

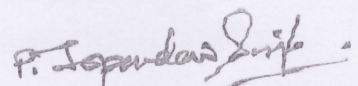
The Audit Party is to comply with the following instructions:

For Compliance Audit

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. As per ADAI (NER) instructions, the Audit Party is 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.
3. The Draft IRs should be submitted to Headquarter, complete in all respect, within 7 days from the date of completion of audit without fail.
4. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
5. 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.
6. Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.
7. 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.
8. 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.
9. Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.
10. The Audit Party may obtain inputs of VLC data from AAO (Adhoc), Data Analytics Wing, wherever applicable.

For Thematic Audit

11. The Audit Party is to comply with the instructions given in the DG (NER-I)'s letter vide letter No. PA/NER/PHIM/198-2021/017 dated 13 May 2022


 Sr. Audit Officer (AMG-I)