



भारत के नियंत्रक महालेखापरीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124
OFFICE OF THE
COMPTROLLER & AUDITOR GENERAL OF INDIA
9, Deendayal Upadhyaya Marg, New Delhi - 110 124

To

1. Shri. Pramod Kumar,
Principal Accountant General (Audit), Jammu & Kashmir
2. Ms. Chanda M Pandit,
Principal Accountant General (Audit), Himachal Pradesh, Shimla
3. Shri. Navneet Gupta,
Principal Accountant General (Audit), Haryana, Chandigarh
4. Ms. Nazli J Shayin,
Principal Accountant General (Audit), Punjab, Chandigarh

DATE

05/04/2023

Subject: Annual Audit Plan 2023-24.

Madam/Sir,

Please find enclosed the following as conveyed by SMU with regard to the Annual Audit Plan 2023-24

- i. Approved topics for Annual Audit Plan 2023-24
- ii. Audit Reports for 2023-24 from previous AAPs
- iii. Audit Reports from AAP2023-24

2. Few topics which need reconsideration have also been appended with. Final decision to include these topics in Audit plan 2023-24 will be taken after comprehensive review by the field office /functional wing and presentation to CAG.

3. PA on PM Jan Awas Yojna (Grameen)" may not be taken up in AAP2023-24 except the 12 selected states in view of inadequacy of data.

4. Presentation to the CAG for selected PAs and SSCAs to share focus areas and preliminary findings will be held after 30 working days. Manpower deployed for Compliance Audit should be initially for SSCA topics.

5. Finalisation of the Audit reports will be monitored against the timelines mentioned in Annexures II & III. The target date shown in the Annexures is the final bond copy submission to the C&AG, therefore, submission of the report material/draft bond copy complete in all respects to the functional wing should be planned (minimum 40 days prior to final target date) accordingly. Timelines for submission of the report material/Audit Reports to Northern region keeping in view these target dates may be conveyed at the earliest.

6. In order to facilitate smooth transitioning from manual to OIOS for each type of audit field office may, if required, utilise 5 % manpower in first quarter for OIOS implementation. These man-days may be diverted from regular compliance audit.

This issues with the approval of DAI (RS-NR).

Yours faithfully,

Hema
(Hema Munivenkattapa)
Director General (NR)

Himachal Pradesh

Approved topics for AAP 2023-24

S.N.	Name of the Topic	Remarks
1.	PA of Solid Waste Management (Roll Over)	Horizontal audit
2.	PA on H.P. Building and Other Construction Workers Welfare Cess (Roll Over)	Horizontal audit
3.	PA on IFMS Audit (Roll Over)	PA
4.	PA on IT Audit on e-Procurement	PA
5.	PA on PM Awaas Yojana (Gramin)	PA
6.	PA on Regulation of Mines and Minerals	AIPA
7.	PA on E-WayBills (GST)	AIPA
8.	PA on The Green India Mission	AIPA
9.	PA on District Mineral Foundation Trust (DMFT)	Horizontal audit
10.	SSCA on Management of State Disaster and receipt and utilisation of State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF)	CA
11.	SSCA on Minor Irrigation Schemes in Himachal Pradesh	CA
12.	SSCA on Implementation of National Mission on Agriculture Extension & Technology (NMAET) in Himachal Pradesh	CA
13.	SSCA on Working of Himachal Pradesh University	CA
14.	SSCA on Analysis of Utilisation Certificates	CA
15.	SSCA on Working of Himachal Pradesh Scheduled Castes/Scheduled Tribes Development Corporation	CA
16.	SSCA on Allotment, Monitoring of Execution and Recovery of various dues from the Hydro Electric Projects above five MW	CA
17.	SSCA on Department's oversight on GST payments and returns filing (Phase-II)	CA

Himachal Pradesh

Audit Reports for 2023-24 from AAPs (prior to AAPs 2023-24)

S.N.	Audit Report	Target
1.	Compliance Audit Report for the year ended March 2022 (AAP 2022-23)	June 2023
2.	Audit of IFMS (AAP 2021-22)	June 2023
3.	PA on Building and other Construction Workers Welfare Cess (AAP 2022-23)	July 2023
4.	PA on updation of Solid Waste Management (Roll Over)	June 2023

Himachal Pradesh

Audit Reports planned from AAP 2023-24

S.N.	Audit Report	Target
1.	State Finances Audit Report (2022-23)	Dec-23
2.	Compliance Audit Report for the year ended March 2023	
3.	PA on IT Audit on e-Procurement	
4.	PA on District Mineral Foundation Trust (DMFT)	