



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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Approved Tour Programme for 1<sup>st</sup> Quarter (April to June) 2022-23 in respect of Audit Parties under AMC-II

Audit Party No.	Name of the Party Personnel	Name of the Supervising Officer	Sl. No.	Compliance Audit		
				Name of Auditee Units	Audited Upto	Duration of Audit (days)#
AP-I (Commerce & Industries)	1. O. Bidyananda, AAO  2. H. Brojen, Ar (after completion of Introductory Chapter of Commercial Chapter & forwarded to Report Section)	Sushil Sharma, Sr. AO(Com)	1	Principal Secretary, Commerce & Industries	-	3 (11-13.04.2022)
			2	Deputy Director, Industries (FPI)	October 2016 to March 2019	12 (18.04-06.05.2022)#
			3	General Manager, DIC, Imphal West	June 2015 to March 2019	7 (09-17.05.2022)
			4	General Manager, DIC, Bishnupur	April 2016 to March 2019	7 (18-26.05.2022)
			5	General Manager, DIC, Thoubal	April 2012 to March 2019	7 (27.05-06.06.2022)
			6	General Manager, DIC, Churachandpur	April 2014 to June 2020	9 (07-17.06.2022)*
			7	Manager i/c, DIC Sub-Centre, Jiribam	April 2014 to November 2019	9 (20-30.06.2022)*
AP-II	1. Apu Albert, AAO(Com)  2.Th. Baite, AAO(Com)  3. Kh. Munal, Asst. Supervisor		8	Director, Manipur Renewable Energy Development Agency	First Audit	14 (06-28.04.2022) #
			9	Secretary, Science & Technology	-	3(02-05.05.2022)
			10	Directorate, Science & Technology	December 2016 to August 2019	12 (06-23.05.2022)#
			11	Cyber Corporation Manipur Ltd.	First Audit	13 (24.05-09.06.2022)#
			12	Secretary, Information Technology	-	3(10-14.06.2022)
			13	Directorate, Information Technology		12 (15-30.06.2022)#
AP-III (PWD)	1. L. Gopendro, AAO  2. Mukendro, AAO  3. N. Tomba, Sr.Ar	M. Nivash, Sr. AO	14	Commissioner of Works	-	3 (19-21.04.2022)
			15	Chief Engineer, PWD (Roads & Bridges)	April 2019 to March 2021	10(25.04-10.05.2022)#
			16	Chief Engineer (Building)	-	10 (11-24.05.2022)#
			17	Superintendent of Engineer-III, PWD	April 2019 to March 2021	9(25.05-06.06.2022)
			18	EE Building Divn.-I, PWD	November 2017 to March 2019	9 (07-17.06.2022)
			19	EE Building Divn.-II, PWD	November 2017 to March 2020	9 (20-30.06.2022)

AP-IV (Sericulture)	1. T. Singson, AAO 2. Md. Islamuddin, Sr.Ar	H. Baite, Sr. AO (50% supervision)	20	Secretary (Sericulture)		3 (6-08.04.2022)
			21	Deputy Director (Sericulture), Headquarter	November 2016 to September 2019	12 (11.04-2.05.2022)#
			22	Assistant Director (Tasar), S.R.& S.F., Takyelpat	May 2011 to September 2019	7 (04-12.06.2022)
			23	Assistant Director (Tasar), District Sericulture Office, Imphal West	June 2010 to September 2019	7 (13-23.05.2022)
			24	Assistant Director, Tasar, Bishnupur	August 2007 to October 2019	7 (24.05-01.06.2022)
			25	Assistant Director (Tasar) Kwakta Sericulture Training Institute	January 2015 to November 2019	7 (02-10.06.2022)
			26	Assistant Director (Tasar), Thoubal	February 2013 to November 2019	7 (13-21.06.2022)
			27	Assistant Director, Sericulture, Imphal East	February 2014 to December 2019	7 (22-30.06.2022)
AP-V (Planning)	1. L. Romen, AAO 2. S. Scientist, AAO 3. Ksh. Gouridas, Asst. Supervisor	H. Baite, Sr. AO (50% supervision)	28	Principal Secretary, Planning	-	3 (11-13.04.2022)
			29	Assistant Director, Planning	December 2016 to March 2018	10(18.04-04.05.2022)#
			30	Senior Research Officer, ADC(Plg), Lamphel	October 1998 to March 2018	7 (05-13.04.2022)
			31	District Planning Officer, Bishnupur	August 2004 to March 2018	8(16-25.05.2022)
			32	Asst. Research Officer, DPO, Thoubal	-	8 (26.05-06.06.2022)
			33	Senior Research Officer, Churachandpur	-	9 (07-17.06.2022)*
			34	District Planning Officer, Tamenglong	-	9(20-30.06.2022)*

#including preparation of Audit Design Matrix (if not already prepared) and Desk Reviews

\*including transit days

(Authority vide PAG's order on P/ 1<sup>N</sup> of File No.PAG(Au)/AMG-II/Tour Prog./2022-23 )

Instructions:

\* 1. (i) The field parties should prepare Compliance Audit Design Matrix of the selected departments.

(ii) Report of Desk Review should, inter alia, include identification of themes/schemes to be focussed upon in AAP-2021-22.

(iii) Desk Review Report, Compliance Audit Design Matrix (CADM) and Annexure I of Guidance Note No. 226-09-PPG/2017 dated 23.08.17 issued by the PPG of Headquarters should be prepared during audit of Directorate level office and submitted before commencement of subsequent units.

(iv) Contribution of audit party members and Head of Department as well as next higher authority, as in old title sheet to be inserted in the new title sheet.

(v) Verification/confirmation of the existing offices/DDOs under the Department is to be done during Apex/Directorate level audit, in the format as below:

2. The Draft IRs should be submitted to Headquarter within 7 days from the date of completion of audit without fail.
3. The DIR must contain the following:



a) Allocation of Duties	g) Contact details of the auditee unit such as full postal address, Telephone Nos., E-mail id and FAX No., if any, should invariably be mentioned in the Title Sheet.
a) Audit Requisition	
b) Code of Ethics declaration	
c) Cash Verification Certificate	1. List of Audit Memorandum (POS) in the prescribed format circulated earlier
d) Copy of Minutes of Discussion (Entry and Exit)	2. Every audit observation must be fully supported by the relevant & sufficient audit evidence.
e) Tour Diaries	3. KD marking with proper page numbering must be done.
f) Properly filled and signed Title Sheet	4. Performance of Auditors/Sr. Auditors

4. Field parties are to review the outstanding IRs/Paras during local audit and the result of such review is to be submitted in the following format:

Sl. No.	Part & Para No.	Audit observation in brief	Review Remarks

5. Audit Finding Matrix for each of the audited unit linked with Compliance Audit Design Matrix of the concerned department should be submitted by the field party along with the draft IR.
6. Hyperlinking of comments in IR with KDs (soft copies) as directed in Officer Order No. 03/Sr DAG (Admin) Cell, dt. 16.09.2020 to be done.

7. **IMPORTANT:-**

As instructed by Hqrs Office, the following focus areas are to be looked into during the current year's Audit Plan.

**A. Projects sanctioned by DoNER/NEC to the State Government**

All the schemes/projects of NEC/DoNER implemented by the Departments are to be listed along with the details such as, (i) the status/ physical progress (whether ongoing, completed, abandoned, etc.) and (ii) Financial progress (amount sanctioned, amount released and expenditure etc.) to keep track on the schemes and make relevant observations. Certificate for cases of non-execution/non-existence of DoNER schemes may be obtained from the auditee unit.

**B. Grants-in-Aid**

All the field parties are instructed to focus on these aspects during their compliance audits and report on the findings, if any.

8. As directed, all the relevant department related GOs, OMs, report etc. obtained respect of the Department/auditee units should be filed and both the soft and hard copies handed over to Branch Officer/AMG-II at the end of every quarter. Department-wise guard file is to be maintained in the office for reference when future audit is being conducted for the same department.

Sd/-  
Sr. Audit Officer/AMG-II

Dated: 04.04.2022

Memo No. PAG(Au)/AMG-II/Tour Prog./2021-22/ 8-13

1. P.S. to Pr. A.G. (Audit), Manipur
2. P.A. to Sr. D.A.G. (Audit), Manipur.
3. Concerned Sr. A.O/A.A.O/Sr.Ar/Ar
4. Sr. AO/Admn
5. AAO/ES
6. AAO/EDP
7. File concerned

Sr. Audit Officer/AMG-II