



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
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Draft Tour Programme of AP (I, IV & V) under GS-SS-LB for the 1st 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, Sr. AO	Commissioner, MAHUD, Govt. of Manipur	3(30.5.2022 - 1.6.2022)
	2. Letminlal Haokip, AAO	Joint Director, MAHUD, Imphal	8(2.6.2022 -13.6.2022)
		Associate Planner (Architect) TPD	6(14.6.2022 - 21.6.2022)
	3. Rebecca Paite, Supervisor	Manipur Urban Development Agency (MUDA), Imphal	7(22.6.2022- 30.6.2022)
AP-IV	1. T. Rojikummar, Sr. AO	Principal Secretary, Election	3(30.5.2022 - 1.6.2022)
		Chief Electoral Officer, Lamphel	8(2.6.2022 -13.6.2022)
	2. Kamlasang Gangte, AAO.	Secretary, State Election Commission	6(14.6.2022 - 21.6.2022)
	3. Jangsat Mate, AAO	District Election Officer, Imphal West	7(22.6.2022- 30.6.2022)
AP-V	1. M. Gyaneshwor, Sr. AO	Secretary, Education	3(30.5.2022 - 1.6.2022)
		Directorate of Education (S/Valley)	8(2.6.2022 -13.6.2022)
	2. M. Tikendrajit Singh, AAO	Addl. Director, Edn.(S/Hills), Manipur	6(14.6.2022 - 21.6.2022)
	3. Kh. Rojee, AAO	Mission Director, Samagra Siksha Abhiyan (SSA), Imphal	7(22.6.2022- 30.6.2022)

Note: - Saturday: June (4, 11, 18 &25); Sunday: June (5,12,19 & 26)

(Authority: - PAG's approval dated 26.05.2022 at P/10^N of file no. Pr.AG (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 2021-22, 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. 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.
6. The Draft IRs should be submitted to Headquarter, complete in all respect, within 7 days from the date of completion of audit without fail.
 7. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
 8. 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. *
 9. The target of DPs for each Compliance Audit Party shall be communicated separately.
 10. Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.
 11. Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis.
 12. Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.
 13. 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..
 14. 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.
 15. Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.
 16. The Audit Party may obtain inputs of VLC data from AAO (Adhoc), Data Analytics Wing, wherever applicable

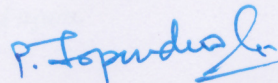
Sd/-
Sr. Deputy Accountant General (AMG-I)

Memo No. PAG (Au)/AMG-I/Tour Prog/2022-23 /48-54

Dated: 27/05/2022

Copy for information to :-

1. PS to PAG (Audit), Imphal
2. PA to Sr. DAG (Audit)
3. Sr. AO (Bills)
4. Sr. AO (Admin/EDP) for updation/uploading in website
5. Sr. AO (AMG-I)
6. Party concerned
7. File Concerned


Sr. Audit Officer (AMG-I)