



OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)  
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Revised Audit/Tour Programme of AP-IX under AMG-I during January-March 2021

| Audit Party | Name of the party personnel  | Name of auditee Units       | Duration        | Minimum target for DPs |
|-------------|--|-----------------------------|-----------------|------------------------|
| IX          | 1. Kh. Tomba Meetei, Sr.AO<br>2. Y. Rameshwor Singh, AAO<br>3. M. Maheshwar Singh, AAO | ADC, Kangpokpi <sup>1</sup> | 8(20-31.3.2021) | -                      |

(Authority: - Pr. AG's approval dated 12. 2.2021 at P/29<sup>N</sup> of file no. PAG (Au)/GS-SS/1/Tour Prog./2020-21)

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. On the basis of this review, an ADM should be prepared for each Apex Unit.
3. The Department Profile should be updated by all parties during the course of audit.
4. The Draft IRs should be submitted to Headquarter, complete in all respect, within 7 days from the date of completion of audit without fail.
5. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
6. 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.
7. Each IR should invariably include sampling information in the introductory part detailing the sample size selected for audit against the universe/population.
8. The target of DPs for each Compliance Audit Party for the year is 4 (four).
9. Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.

Sd/-

Sr. Audit Officer /AMG-I

Memo no. PAG (Au)/GS-SS/1/Tour Prog./2020-21/396-400

Dated: 15.02.2021

Copy for information to:-

1. PS to Principal Accountant General (Audit), Manipur,
2. PA to Sr. Deputy Accountant General (AMG-I/AMG-II/Admn.)
3. Sr. Audit Officer(AMG-I),
4. Sr. Audit Officer (Admn.), for necessary updation in the website,
5. Party Concerned,
6. File Concerned.

*[Handwritten signature]*  
15/2/2021

*[Handwritten signature]*  
① AAO/ESH  
② AAO/EDP

*[Handwritten signature]*  
15/2/21  
Sr. Audit Officer/AMG-I

<sup>1</sup> As Dy. Commandant, 5<sup>th</sup> IRB has been assigned to AP-III earlier w.e.f 2.2.2021.