



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in  
Public Interest

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), मणिपुर

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)

MANIPUR, IMPHAL - 795 001

दूरभाष/Phone: 0385-2458523 फेक्स/ Fax: 0385-2458525 ई-मेल/ E-mail: [agaumanipur@cag.gov.in](mailto:agaumanipur@cag.gov.in)

**Approved Tour Programme for 1<sup>st</sup> Quarter (April - June) 2023-24 in respect of AP-V under AMG-II**

Audit Party No.	Name of the Party Personnel	Name of the Supervising Officer	Sl. No.	Compliance Audit				
				Name of Auditee Units	Office Address	Risk	Audited Upto	Duration of Audit (days)
AP-V	1. S. Scientist, AAO	MS. Haokip	1	Secretary, Horticulture & SC.	Secretariat, Imphal	-	-	2 (01.02.2023)
			2	Directorate of Horticulture & SC	Imphal	H	March 2017	9 (03.15.2023)
	3		District Officer, Hort. & Soil Conservation, Bishnupur	Bishnupur	L	April 2017	6 (16.23.05.2023)	
	4		District Officer, Hort & Soil Conservation, Thoubal	Thoubal	L	March 2020	5 (24.30.05.2023)	
	5		District Officer, Hort. & Soil Cons. Churachandpur	Churachandpur	L	March 2020	5* (31.05.06.06.2023)	
	6		District Officer, Hort & Soil Cons. Tamenglong	Tamenglong	L	March 2020	5* (07.13.06.2023)	
	7		Horticulture Specialist, Regional Progeny Orchard, Maram, Senapati	Senapati	L	March 2016	6* (14.22.06.2023)	
	8		District Officer, Horticulture Deptt., Senapati	Senapati	L	May 2017	5* (23.30.06.2023)	

\*Including Transit days

(Authority vide: PAG's order at Note #30 of e-File No. PAG(Au)/AMG-II/Tour Prog./2023-24)

Instructions:

- \* 1. (i) HQ's office has directed for complete switchover of all audit process to OIOS from 01.04.2023. All Compliance Audit & Financial Audit are to be executed in OIOS by following the timelines for each stage of processing.
  - (ii) The field parties should prepare Compliance Audit Design Matrix of the selected departments.
  - (iii) Report of Desk Review should, inter alia, include identification of themes/schemes to be focussed upon in AAP-2023-24.
  - (iv) 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.
  - (v) Verification/confirmation of the existing offices/DDOs under the Department is to be done during Apex/Directorate level audit.
2. The QA/QC should be submitted to Headquarter within 7 days from the date of completion of audit without fail. A physical file shall also be maintained for each Field Visit and submitted to RS Section/AMG-II at the time of QA/QC submission.
  3. The Draft IR in OIOS should necessarily include the following:
    - (i) Allocation of work
    - (ii) Draft IR info
    - (iii) Record requisition
    - (iv) Audit Enquiry
    - (v) Audit Observation



- (vi) Communication
- (vii) Checklist Details
- (viii) Attachment info

The Attachment info must contain the following:

a) Allocation of Duties	h) Contact details of the auditee unit such as full postal address, working Telephone No., working E-mail id and Whatapp No. of the Unit/Department/HOD, should compulsorily be mentioned in the Title Sheet.
b) Code of Ethics declaration	
c) Cash Verification Certificate	
d) Copy of Minutes of Discussion (Entry and Exit)	i) KDs for each phrase/word/sentence to be linked separately, ie, the KDs for different phrases/words/sentences in the Para/IR should not be combined in one whole.
e) Performance of Auditors/Sr. Auditors	j) The following details in PDF file to be mandatorily attached: i) The next higher officer ii) The HOD iii) The name/designation of the Administrative Head.
f) Tour Diaries	
g) Properly filled and signed Title Sheet	

Note: In case submission of the draft IR without any data related to the above, the draft IR would be returned to the Audit Party and the submission date would be counted from the date of receipt of the complete draft IR in Headquarters

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. 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.

6. 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: 28.04.2023

Memo No. PAG(Au)/AMG-II/Tour Prog./2023-24/35-40

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. AAQ/ES- I & II
6. AAQ/EDP
7. File concerned

Sr. Audit Officer/AMG-II