



लोकहितार्थ 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)

Tour Programme (compliance audit) for 3<sup>rd</sup> Quarter (November-December 2021) in respect of AP-II, AMG-II

Audit Party No.	Name of the Party Personnel	Name of the Supervising Officer	Sl. No.	Compliance Audit	
				Name of Auditee Units	Duration of Audit (days)
AP-II	1. T. Singson AAO 2. Md. Islamuddin Sr. Auditor	H. Baite, Sr. AO (50% supervision)	1.	EE, Thoubal Project Divn-VI, WRD	7 (09-17.11.2021)
			2.	EE, Thoubal Project Divn-IV, WRD	7 (18-26.11.2021)
			3.	EE, Flood Control and Drainage Divn.-I, WRD	7 (27.11-04.12.2021)
			4.	EE, Flood Control & Drainage Divn.-III, Thoubal, WRD	7 (06-14.12.2021)

(Authority vide Sr. DAG's order on P/19<sup>N</sup> of File No.PAG(Au)/AMG-II/Tour Prog./2021-22)

**Instructions:**

- \* 1. (i) The field parties should prepare Compliance Audit Design Matrix of the selected departments.
- (ii) Apex Auditable Units are to be visited for the purpose of data/information collection and Desk Review.
- (iii) Report of Desk Review should, inter alia, include identification of themes/schemes to be focussed upon in AAP-2021-22.
- (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) 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.
- (vi) 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	
d) Copy of Minutes of Discussion (Entry and Exit)	1. List of Audit Memorandum (POS) in the prescribed format circulated earlier
e) Tour Diaries	2. Every audit observation must be fully supported by the relevant & sufficient audit evidence.
f) Properly filled and signed Title Sheet	3. KD marking with proper page numbering must be done.
	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

Sl. No.	Name of existing Units/DDO	Designation of Head of units/office.	DDO code(s) in respect of the Head of Office/DDO.	Full postal address of the office.

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.

**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: 16-11-2021

Memo No. PAG(Au)/AMG-II/Tour Prog./2021-22/359-364

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



Sr. Audit Officer/AMG-II