



लोकहितार्थसत्यनिष्ठा  
Dedicated to Truth  
in Public Interest

कार्यालयप्रधानमहालेखाकार (लेखापरीक्षा), मणिपुर

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)

MANIPUR, IMPHAL - 795 001

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Approved Tour Programme for 3<sup>rd</sup> Quarter (October-December) 2023-24 in respect of Audit Parties under AMG-II

| Audit Party No. | Name of the Party Personnel         | Name of the Supervising Officer               | Sl. No. | Compliance Audit                                                      |      |                |                       |                                      |
|-----------------|-------------------------------------|-----------------------------------------------|---------|-----------------------------------------------------------------------|------|----------------|-----------------------|--------------------------------------|
|                 |                                     |                                               |         | Name of Auditee Units                                                 | Risk | Audited Upto   | Duration of Audit     | Sat, Sun & Holidays                  |
| AP-I            | 1. S. Ningthoujao Singh, AAO        | Shri. M. Nivash, Sr. AO (Partial supervision) | 1       | Commissioner, Transport                                               | -    | -              | 3 (03-05.10.2023)     | Sat- 0, Sun- 0, H- 0                 |
|                 | 2. Kh. Jibanmala Devi, AAO          |                                               | 2       | Director, Transport                                                   | H    | March 2021     | 9 (06-18.10.2023)     | Sat- 2, Sun- 2, H- 0                 |
|                 | 3. K. Shanatkumar Sharma, Spv.      | S. Ningthoujao Singh, AAO                     | 3       | DTO, Imphal West                                                      | L    | March 2021     | 9 (19-31.10.2023)     | Sat- 2, Sun- 2, H- 0                 |
|                 | 1. Kh. Jibanmala Devi, AAO          |                                               | 4       | DTO Imphal East                                                       | L    | March 2021     | 9 (02-16.11.2023)     | Sat- 2, Sun- 2, H- 2 (13&15.11.23)   |
|                 | 2. K. Shanatkumar Sharma, Spvr.     |                                               | 5       | SDO, Lamshang                                                         | L    | March 2015     | 8 (17-28.11.2023)     | Sat- 2, Sun- 2, H- 0                 |
|                 |                                     |                                               | 6       | SDO, Patsoi                                                           | L    | March 2018     | 7 (29.11-07.12.2023)  | Sat- 1, Sun- 1, H- 0                 |
|                 |                                     |                                               | 7       | SDO, Keirao Bitra                                                     | L    | March 2018     | 7 (08-19.12.2023)     | Sat- 2, Sun- 2, H- 1 (12.12.23)      |
|                 |                                     |                                               | 8       | SDO, Nambol                                                           | L    | March 2020     | 7 (20-29.12.2023)     | Sat- 1, Sun- 1, H- 1 (25.12.23)      |
| AP-II           | 1. Kh. Nirobin, AAO                 | S. Scientist Singh, AAO                       | 9       | Manipur Electronics Development Corporation Limited, Lamphel          | -    | March 2021     | 5 (03-09.10.2023)     | Sat- 1, Sun- 1, H- 0                 |
|                 | 2. Ramkumar Sangrouhla, Asst. Spvr  |                                               | 10      | Administrative Officer, Power, Keishampat, Imphal                     | H    | March 2021     | 7 (10-18.10.2023)     | Sat- 1, Sun- 1, H- 0                 |
|                 |                                     |                                               | 11      | EE (Elect), Metre Relay Testing, Tariff & IT Div., Keishampat, Imphal | H    | March 2021     | 5 (19-25.10.2023)     | Sat- 1, Sun- 1, H- 0                 |
|                 | 1. S. Scientist Singh, AAO          | Shri. M. Nivash, Sr. AO (Partial Supervision) | 12      | Secretary, Animal Husbandary                                          | -    | -              | 3 (26-30.10.2023)     | Sat- 1, Sun- 1, H- 0                 |
|                 | 2. Kh. Nirobin, AAO                 |                                               | 13      | Directorate of Vety. & AH                                             | H    | March 2021     | 10 (31.10-16.11.2023) | Sat- 2, Sun- 2, H- 3 (1,13&15.11.23) |
|                 | 3. Ramkumar Sangrouhla, Asst. Spvr. | S. Scientist Singh, AAO                       | 14      | Jt. Director (Vety), Imphal West                                      | M    | March 2021     | 8 (17-28.11.2023)     | Sat- 2, Sun- 2, H- 0                 |
|                 | 1. Kh. Nirobin, AAO                 |                                               | 15      | Director, Local Fund Audit, Lamphel                                   | L    | March 2020     | 7 (29.11-07.12.2023)  | Sat- 1, Sun- 1, H- 0                 |
|                 | 2. Ramkumar Sangrouhla, Asst. Spvr  |                                               | 16      | Director, Institutional Finance, Imphal                               | L    | March 2020     | 7 (08-19.12.2023)     | Sat- 2, Sun- 2, H- 1 (12.12.23)      |
|                 |                                     |                                               | 17      | Directorate of Treasuries, Lamphel                                    | M    | March 2020     | 7 (20-29.12.2023)     | Sat- 1, Sun- 1, H- 1 (25.12.23)      |
|                 | 1. L. Gopendro, AAO                 | M. Nivash, Sr. AO                             | 18      | EE, Imphal West Division, PWD                                         | H    | March 2021     | 10 (03-16.10.2023)    | Sat- 2, Sun- 2, H- 0                 |
|                 |                                     |                                               | 19      | Project Director, NESRIP, PWD                                         | H    | September 2020 | 11 (17-31.10.2023)    | Sat- 2, Sun- 2, H- 0                 |
|                 |                                     |                                               | 20      | EE, Monitoring & Quality Control Division, PWD                        | H    | March 2021     | 10 (02-17.11.2023)    | Sat- 2, Sun- 2, H- 2 (13&15.11.23)   |

|  |  |  |    |                                   |   |            |                    |                                 |
|--|--|--|----|-----------------------------------|---|------------|--------------------|---------------------------------|
|  |  |  | 22 | EE, Highway South Division, PWD   | H | March 2021 | 9 (01-14.12.2023)  | Sat- 2, Sun- 2, H- 1 (12.12.23) |
|  |  |  | 23 | EE, North Eastern Council-II, PWD | M | March 2019 | 10 (15-29.12.2023) | Sat- 2, Sun- 2, H- 1 (25.12.23) |

(Authority vide: PAG's order at P/7<sup>N</sup> of 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. However, in the situation of unavailability of internet access/internet shutdown in the state, the audit teams, if not possible in OIOS, may submit the IRs with the previous hyperlinked system.

(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 (if OIOS) or Draft IR (if hyperlinked) 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 necessary 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:<br>i) The next higher officer<br>ii) The HOD<br>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**

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.
7. All the field parties are to prepare and submit Departmental Appreciation Note to the local Hqtr' Section which is to be issued to the Apex Audit Units of the concerned Departments after completion of audit as per Para 6.7 of CA Guidelines.
8. Field parties are to prepare a High Value Contract detail (contracts whose value is Rs.10 crore or above) of the auditee units if any, during local audit and is to be submitted along with the draft IR in the following format:

| SL No. | Name of Dept. & Auditee Unit | Period of Account/Audit | Details/Description of Contract | Amount of Contract | Whether audit observation is made. If yes, details of para. | Date of award of contract & stipulated date of completion | Remarks |
|--------|------------------------------|-------------------------|---------------------------------|--------------------|-------------------------------------------------------------|-----------------------------------------------------------|---------|
|        |                              |                         |                                 |                    |                                                             |                                                           |         |

Sd/-

Sr. Audit Officer/AMG-II

Memo No. PAG(Au)/AMG-II/Tour Prog./2023-24/155-161

Dated: 03.10.2023

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- I & II
- ✓ 6. AAO/EDP
7. File concerned

A. Tour & Shanno

Sr. Audit Officer/AMG-II