



TOUR PROGRAMME OF AUDIT MANAGEMENT GROUP-III

For the fourth quarter of 2020-21

MANPOWER POSITION (HEADQUARTERS)		
1.	Smti. A. Myrthong, SAO	RS Headquarters
2.	Shri K. Rane, AAO	
3.	Smti. A. Diengdoh, Sr. Ar.	
4.	Smti. J. Lyngdoh, Sr. Ar.	
5.	Smti. P. Deshamukhya, Sr. Ar.	
6.	Smt. V. Pyngrope, Sr. Ar.	
7.	Sujit Kr. Das, Sr. Ar	
8.	Shri Santosh Kumar Tiwari, DEO	
9.	Ms Amanda Lyngskor, Jr. Hindi Translator.	
MANPOWER POSITION (OAD)		
10	Shri Rupam Bhattacharjee, SAO	RAP-1
11	Ms. Audrey, Kharmujai, AAO	
12	Shri Ramesh , AAO	
13	Shri Ravi Shankar Kumar, AAO	
	Shri Ruhikanta Khomdram, Sr. Ar.	
14	Smt. N.B. Marwein, Sr. Ar.	RAP.2
15	Shri L. Wankhar, SAO	
16	Shri V. Thompte, AAO	
17	Shri A. Rathore, AAO (P)	RAP-3
18	Shri Allwinson Dkhar, Sr. Ar.	
19	Smt. Gayatri, Chettri, SAO	
20	Shri A. Mocha, AAO	
21	Shri L. ThongkhohlenKhongsai, AAO	
22	Smt. P. Nongsiej, Sr. Ar	RAP-4
23	Shri T. Gopal Singh, SAO	

TRANSACTION AUDIT						
Party	Camp	Name of the auditee unit and period of accounts to be audited	Party days/Category	Duration of audit		Remarks
				From	To	
RAP-1		SSCA on GST refunds		11.01.2021	31.03.2021	Field audit from 11.01.2021 to 12.03.2021. Preparation and submission of draft report 15.03.2021 to 31.03.2021.
RAP-2		Preparation and submission of draft report on the Compliance Audit on "Arrear assessment of VAT regime and its disposal". Further programme will follow.		11.01.2021	29.01.2021	
RAP-3	Shillong	Director of Information and Public Relation, Shillong	09	11.01.2021	21.01.2021	<i>Compliance audit of the units to be carried out as per the Compliance Audit Guidelines</i>
		Meghalaya State Disaster Management Authority, Shillong (First Audit)	15	22.01.2021	12.02.2021	

	Director General of Prison, Shillong for the period from July 2015	10	15.02.2021	26.02.2021	
	Director, Civil Defence & Commandant General, Home Guards, Shillong for the period from January 2011	10	01.03.2021	12.03.2021	
	Director of Printing & Stationery, Shillong for the period from January 2020	10	15.03.2021	26.03.2021	
RAP-4	Programme will follow.				

While conducting the audit, the following instructions should be strictly adhered to:

1. Previous Inspection Report (s) should be reviewed and result thereof be recorded by a separate note as required under Part-I of the Inspection Report. All pending paras to be updated/proposed for dropping, as applicable.
2. Previous Comments of the C&AG/ Separate Audit Report should be reviewed.
3. A report on compliance to the instructions issued periodically by PAG/DAG should be submitted along with Draft Inspection Report.
4. All records checked by the party should be properly documented including the names of files, registers *etc.*, checked.
5. Supervising officer of the party should despatch/submit the Draft Inspection Report complete in all respect within five (5) working days of completion of audit along with duly filled up Title Sheet.
6. Tour diaries should invariably be sent at the end of every week.
7. D.O to the Secretary to the PAG may be sent once in a month by the supervising officer of the party bringing out significant case, considered for potential draft paras.
8. Party to incorporate necessary information on the extent of introduction of Information Technology by the Audited entity under Part I of the Draft Inspection Report.
9. Party to review High Value Contracts by considering the volume and size of the contracts in each audited entity with due regard to the risk perception and adequacy of Internal control wherever applicable.
10. The party should report on the matter of non-production of records/information immediately during the course of audit and in the Inspection Report.
11. Result of examination of RTI files may be reported separately.
12. All key documents relating to audit observations and Rules and Regulations quoted in the observation should be collected and audit statements to be authenticated from the respective audited entity, wherever necessary.
13. In case of change of telephone no. as mentioned in the programme, the party should intimate the same immediately to Headquarters.
14. Drafting of the Inspection report should be strictly as per Style guide circulated to field parties.
15. Effort should be made to elicit wanting information/documents through the head of the audited entity, where required to avoid paras in the draft Inspection report with list of wanting information/documents.
16. A separate report should be submitted for Grants-in Aid and its utilisation wherever applicable.
17. The sample size selected for audit and the criteria of selection should be properly documented wherever applicable.

(Authority: Sr. DAG's approval vide File No AMG-III/Qtr. Tour Prog/2020-21 dated 11.01.2021 at Page 45^N).

**Sd/-
SAO (AMG-III)**

Copy for information and necessary action to:

1. Secretary to the Accountant General (Audit) for kind information of the Accountant General (Audit).
2. PA to SR.DAG (AMG-III),
2. SAOs i/c RAP-1, RAP-2, RAP-3 & RAP-4..
3. Shri BikashThapa, Sr. Ar. for uploading the same in the website of the office.

SAO (AMG-III)