



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), मणिपुर, इंफाल - ७९५००१
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
MANIPUR, IMPHAL - 795 001



सत्यमेव जयते

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

लोकहितार्थसत्यनिष्ठा
Dedicated to Truth in Public Interest

Tour Programme under AMG-I for the 1st Qtr. of 2024-25

Audit party Number	Name of the party personnel	Name of the auditee units	Risk Category	Audited upto	Duration of audit (days)
AP-V	1. Kaikho D Mao, AAO(Com) 2. Kh Munal Singh Asstt. Supervisor 3. Samir pradhan, Ar.	Inspector General Assam Rifles (South), Mantripukhri	-	-	5 (29-04/06/2024)
		26 Sector Assam Rifles, Pallel	-	-	5 (05-11/06/2024)

(Authority: - PAG's approval dated 24/05/2024 at Note no. 38 of file no. PAG (Au)/AMG-I/13/Tour Prog./2024-25)

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. Apex Auditable Unit may only be visited for the purpose of data/information collection exercise as well as Desk Review
3. The Field Audit Teams should compulsorily submit the report of Desk Review including identification of themes/schemes to be focussed upon in AAP 2024-25, Compliance Audit Design Matrix (CADM) and Annexure-I of the Guidance Note in respect of the Department assigned for the year. This exercise should be completed during the audit at the Directorate office.
4. The Department Profile should be updated by all parties during the course of audit.
5. As per ADAI (NER) instructions, the Audit Parties are to comply with the following instructions:
 - a. Fraud and corruption paragraphs should be highlighted.
 - b. Joint inspection should be planned especially with respect to expenditure on GIA for creation of capital assets.
 - c. Public procurements should be examined and commented upon.
 - d. In the compliance audit, more focus should be on specific subject matter and commented upon.
6. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
7. 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. KDs in soft copies duly hyperlinked should also be submitted.
8. The target of DPs for each Compliance Audit Party shall be communicated separately.
9. Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.

10. *Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis. Also, cases of outstanding AC bills maybe analysed wherever appropriate.*
11. *Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.*
12. *While conducting audit, each audit team may check at least 25 per cent of the Service Books, cash book, leave account, etc. and other such documents to be verified for establishment portion of the auditee as contained in Chapter 3 of MSO Audit.*
13. *On submission of IRs, the Title Sheet enclosed is to be as per prescribed format of Hqtr's enclosed in PPG's circular No. 226-09-PPG/2017 dated 23 August 2017. The format may be obtained from the Section if required.*
14. *Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.*
15. *The Audit Party may obtain inputs of VLC data from the concerned section.*

Sd/-

Sr. Audit Officer (AMG-I)

Dated: 27/05/2024

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2024-25/ 103-109

Copy for information to:

1. PS to PAG (Audit), Imphal
2. PA to Sr. DAG (Audit)
3. Sr. AO (Bills)
4. Sr. AO (Admn)
5. Sr. AO (ARMG-I)
6. Party concerned.
7. File concerned.

A. Tamin S. M. M. S.

Sr. Audit Officer (AMG-I)



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), मणिपुर, इंपाल - ७९५००१
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Dedicated to Truth in Public Interest

PAG (Au)/AMG-I/13/Tour Prog./2024-25/ 110

Date: 27.05.2024

To

The Commandant,
26 Sector Assam Rifles,
PIN - 932560, C/o 99 APO.

Subject: *Audit and Inspection of accounts and records under the Comptroller and Auditor General of India's (Duties, Power and Conditions of Services) Act, 1971.*

Sir,

I am directed to inform you that an audit inspection party from this office headed by an Asst. Audit Officer along with Asstt. Supervisor/ Sr. Ar./ Ar. will inspect the accounts and records pertaining to your office with effect from 5th June 2024 and succeeding days and I am to request you to keep all the records ready for submission to the audit team as and when requisitioned during the course of audit. Also please make necessary arrangements for accommodation of the audit team.

Your presence during the period of Audit would be helpful so that any points or doubt or importance raised by audit may then be personally discussed and clarified by you to them.

The preliminary objection issued in writing and addressed to you may please be attended to promptly on receipt and necessary replies furnished to the inspecting officer before the close of audit. The audit team will hold entry conference on the first day of audit and exit conference on completion of the audit to discuss audit observations/findings with the Head of the Office. In case Head of the Office is not available for discussion of the audit observations, discussion would be held with any officer nominated by the Head of the Office.

You may also please note that deferment of programme of Inspection will not be considered generally as this programme has been scheduled according to the Annual Audit Plan approved by the Comptroller and Auditor General of India.

Kindly acknowledge receipt of this letter.

Yours faithfully,

A. TOWN SHARMA
Sr. Audit Officer (AMG-I)



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), मणिपुर, इम्फाल - ७९५००१
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लोकहितार्थस्य निष्ठु
Dedicated to Truth in Public Interest

PAG (Au)/AMG-I/13/Tour Prog./2024-25/ III

Date: 27.05.2024

To

The Commandant,
Inspector General Assam Rifles (South),
PIN - 932555, C/o 99 APO.

Subject: *Audit and Inspection of accounts and records under the Comptroller and Auditor General of India's (Duties, Power and Conditions of Services) Act, 1971.*

Sir,

I am directed to inform you that an audit inspection party from this office headed by an Asst. Audit Officer along with Asstt. Supervisor/ Sr. Ar./ Ar. will inspect the accounts and records pertaining to your office with effect from 29th May 2024 and succeeding days and I am to request you to keep all the records ready for submission to the audit team as and when requisitioned during the course of audit. Also please make necessary arrangements for accommodation of the audit team.

Your presence during the period of audit would be helpful so that any points or doubt or importance raised by audit may then be personally discussed and clarified by you to them.

The preliminary objection issued in writing and addressed to you may please be attended to promptly on receipt and necessary replies furnished to the Inspecting Officer before the close of audit. The audit team will hold entry conference on the first day of audit and exit conference on completion of the audit to discuss audit observations/findings with the Head of the Office. In case Head of the Office is not available for discussion of the audit observations, discussion would be held with any officer nominated by the Head of the Office.

You may also please note that deferment of programme of Inspection will not be considered generally as this programme has been scheduled according to the Annual Audit Plan approved by the Comptroller and Auditor General of India.

Kindly acknowledge receipt of this letter.

Yours faithfully,

A. C. S. Sharma
Sr. Audit Officer (AMG-I)