



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

लोकहितार्थं सत्यं विद्मः  
Dedicated to Truth in Public Interest

**Tour Programme of AP (I, II, III) under AMG-I for the 3<sup>rd</sup> Qtr. of 2024-25**

Audit party Number	Name of the party personnel	Name of the auditee units	Office Address	Risk Category	Audited upto	Duration of audit (days)
AP-I	1. N. Rakesh Singh, Sr. AO 2. K. Baninath Singh, AAO 3. Ibsen Potsangbam, AAO  The Party should collect information for preparation of District Centric Inspection Report and Annual Technical Inspection Report.	Imphal Municipal Corporation	Imphal	H	31.03.2021	10 (07.10 to 22.10.2024) 12, 13, 19 & 20 – Sat, Sun 02- Gandhi Jayanti 03- Mera Chaoren Houba 11- Durga Ashtami 17- Mera Houchongba
AP-II	1.N. Somdutta Singh, Sr. AO 2. H. Ratankumar Singh, AAO 3. N. Shashikanta Singh, Asst. Supervisor  The audit party is to conduct issue based compliance audit on the topic "Infrastructure development and utilization" (colleges) On completion of audit, the audit party should prepare Departmental Appreciation Note as per Compliance Audit Guidelines.	Moirang College	Moirang	M	31.03.2021	8 (01.10 to 15.10.2024) 5,6,12&13 – Sat, Sun. 2- Gandhi Jayanti 3- Mera Chaoren Haouba 11- Durga Ashtami
		Modern College	Imphal	L	31.03.2021	8 (16.10 to 28.10.2024) 19,20,26&27 – Sat, Sun 17- Mera Houchongba
		Imphal College	Imphal	L	28.02.2009	8 (29.10 to 08.11.2024) 2&3 – Sat, Sun 01- Diwali/Kut
		Standard College	Imphal	L	First Audit	8 (11.11 to 20.11.2024) 16 & 17 – Sat, Sun
		Oriental College	Imphal	L	28.02.2015	8 (21.11 to 02.12.2024) 23,24,30 & 1 – Sat, Sun
		N.G. College	Imphal	L	31.03.2018	8 (03.12 to 13.12.2024) 07,08- Sat, Sun

		Thoubal College	Thoubal	L	31.03.2021	12 – Nupi Lal 8 (16.12 to 26.12.2024) 21 & 22 – Sat, Sun 25- Christmas
AP-III	1. Apu Albert Kayinda AAO (Com) 2. Samir Pradhan, Ar	Indira Gandhi National Tribal University (IGNTU) (FA/CA)		-	-	7 (25.9 to 04.10.2024) 28 & 29 Sept – Sat, Sun, 02 Oct- Gandhi Jayanti
		Sports Authority of India (SAI) (CA)	Imphal	-	-	7 (07.10 to 15.10.2024) 12 & 13 – Sat, Sun

**(Authority: - PAG's approval dated 23/09/2024 at note 59 of file no. PAG (Au)/AMG-I/13/Tour Prog./2024-25)**

*Risk assessment should be conducted before the commencement of audit as per the instructions given in Section 3.11 of Compliance Auditing Guidelines.*

1. Apex Auditable Unit may only be visited for the purpose of data/information collection exercise as well as Desk Review
2. The Department Profile should be updated by all parties during the course of audit.
3. **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.**
4. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
5. 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.
6. The target of DPs for each Compliance Audit Party shall be communicated

separately.

7. Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.
8. Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis. Also, cases of outstanding AC bills maybe analysed wherever appropriate.
9. Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.
10. 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.
11. 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.
12. Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.
13. The Audit Party may obtain inputs of VLC data from the concerned section.

**Signed by Aribam Tarun  
Sharma**

**Date: 23-09-2024 16:06:52**

**Sr. Audit Officer (AMG-I)**

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

**Dated: 23-09-2024**

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. Party concerned.
6. File concerned.

*A. Tarun Sharma*

**Sr. Audit Officer (AMG-I)**