

कार्यालय प्रधान महालेखाकार  
(लेखापरीक्षा), मणिपुर,  
इम्फाल-७९५००१



OFFICE OF THE  
PRINCIPAL ACCOUNTANT  
GENERAL (AUDIT) MANIPUR,  
IMPHAL - 795 001

**SUPREME AUDIT INSTITUTION  
OF INDIA**  
लोकहितार्थं सत्यनिष्ठा

**Dedicated to Truth in Public Interest**

**Tour Programme of AMG-I for the 4<sup>th</sup> Qtr. of 2024-25**  
चौथी तिमाही 2024-25 के लिए एएमजी-1 का दौरा कार्यक्रम

Audit party	Name of the party personnel	Name of the auditee units	Office Address	Risk Category	Audited upto	Duration of audit (days)
AP-I	1. N. Somdutta Singh, Sr. AO 2. H. Ratankumar Singh, AAO 3. N. Shasikanta Singh, Asstt. Supervisor	Waikhom Mani Girls' College	Thoubal	L	First Audit	6 (06.01 to 14.01.2025) 09.01 – Death Anniversary of Maharaja Gambir Singh 11.01 – Sat, 12.01 – Sun
		C.I. College	Bishnupur	L	31.03.2018	6 (15.01 to 22.01.2025) 18.01 – Sat, 19.01 – Sun
		Director, Jawaharlal Nehru Institute of Medical Sciences	Porompat		31.03.2023	16 (03.02 to 24.02.2025) 08.02 – Sat, 09.02 – Sun 15.02 – Sat, 16.02 – Sun 22.02 – Sat, 23.02 – Sun
		Secretary, Health & Family Welfare Services	Imphal		-	2 (25.02 to 26.02.2025)
		Directorate of Health Services	Lamphel	H	31.03.2023	9 (27.02 to 11.03.2025) 01.02 – Sat, 02.02 – Sun 08.02 – Sat, 09.02 – Sun
		Directorate of Ayush, Manipur	Imphal	M	31.03.2023	7 (12.03 to 21.03.2025) 14.03 – Doljatra 15.03 – Sat, 16.03 – Sun
AP-II	1. Kh. Tomba Meetei, Sr. AO 2. Y. Rameshwar Singh, AAO 3. M. Maheshwar Singh, AAO	DSWO, Imphal East	Imphal	L	30.08.2018	3 (06.01 to 08.01.2025)
		DSWO, Bishnupur	Bishnupur	L	31.03.2021	3 (10.01 to 14.01.2025) 11.01 – Sat, 12.01 – Sun
		DSWO, Thoubal	Thoubal	L	31.03.2022	3 (15.01 to 17.01.2025)
		Secretary, MOBC	Imphal		-	2 (20.01 to 21.01.2025)

	Director, Minority Affairs, Manipur	Imphal	H	31.03.2023	7 (22.01 to 30.02.2025) 25.01-Sat, 26.01-Sun
	Director, OBC & SC	Imphal	H	31.03.2023	7 (31.01 to 10.02.2025) 01.02-Sat, 02.02-Sun 08.02-Sat, 09.02-Sun
	MOBEDs	Imphal	H	31.03.2023	7 (11.02 to 19.02.2025) 15.02-Sat, 16.02-Sun
	Directorate of Family Welfare	Imphal	L	31.03.2023	8 (20.02 to 03.03.2025) 22.03-Sat, 23.03-Sun 01.03-Sat, 02.03-Sun

(Authority: - PAG's approval dated 30.12.2024 at Note no. #92 of file no. PAG (Au)/AMG-I/13/Tour Prog./2024-25)

(प्राधिकरण: - फाइल संख्या पीएजी (एयू)/एएमजी-1/13/टूर प्रोग/2024-25 के नोट संख्या #92 पर पीएजी का अनुमोदन दिनांक 30.12.2024)

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.

Sd/-

Sr. Audit Officer (AMG-I)

Dated: 31/12/2024

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

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. AAO/EDP
6. Party concerned.
7. File concerned.

*A. Tamshame*

Sr. Audit Officer (AMG-I)