

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



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

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

Tour Programme of AMG-I for the 1st Qtr. of 2025-26

चौथी तिमाही 2025-26 के लिए एएमजी-1 का 1st कार्यक्रम

Audit party	Name of the party personnel	Name of the auditee units	Office Address	Risk Category	Accounts period	Duration of audit (days)
AP-IV	1. Apu Albert Kayani, AAO (Com) 2. Ram Kumar Sangroula, Supervisor 3. N. Amirraj, Sr. Auditor	National Sports University (F/A)	Imphal, khuman Lampak	-	2022-23, 2023-24	10 (18.06 to 02.07.2025) 21&28-Sat, 22&29-Sun 27-Rathyatra

(Authority: - PAG's approval dated 13/06/2025 at Note no. 210 of file no. PAG (Au)/AMG-I/13/Tour Prog./2025-26)

(प्राधिकरण: - फाइल संख्या पीएजी (एयू)/एएमजी-1/13/टूर प्रोग/2025-26 के नोट संख्या 210 पर पीएजी का अनुमोदन दिनांक 13/06/2025)

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.
4. **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.**
5. Instructions provided in New Compliance Audit Guidelines for field audit and reporting must be complied accordingly without fail.
6. 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.
7. The target of DPs for each Compliance Audit Party shall be communicated separately.

8. Observation on deposits into MH-8449 should be incorporated, if any, with necessary analysis.
9. Observation on fraud/misappropriation, if any, should be incorporated with necessary analysis. Also, cases of outstanding AC bills maybe analysed wherever appropriate.
10. Detail information on High Value Contracts (above Rs. 10.00 crore) should be obtained from the auditee units and furnished to Headquarters.
11. The Audit Party may obtain inputs of VLC data from the concerned section.

sd/-
Sr. Audit Officer (AMG-I)

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2025-26/67-74

Dated: 16/06/2025

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. Gaum Shanno
Sr. Audit Officer (AMG-I)

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