

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



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

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

**Tour Programme under AMG-I for the 3<sup>rd</sup> Qtr. of 2024-25**

Audit party	Name of the party personnel	Name of the auditee units	Office Address	Audited upto	Duration of audit (days)
AP-I	1.N. Rakesh Singh, Sr. AO 2. Ibsen Potsangbam, AAO	National Investigation Agency (CA)	G-1, Type VI, Lamphel, Imphal, Manipur	First Audit	7 (9.12 to 17.12.24 14.12-sat 15.12-Sun)
AP-III	1. Apu Albert Kayani, AAO (Com) 2. K. Baninath, AAO 3. Kh. Munal, Asst. Supervisor	National Institute of Technology, Manipur (FA/CA)	Langol, Manipur -		9 (9.12 to 19.12.24) 14.12- Sat 15.12 - Sun
	1. Apu Albert Kayani, AAO (Com) 2. Samir Pradhan, Ar	33 Assam Rifles (CA)	Keithelmanbi	Oct. 2015	5 (20.12 to 27.12.24) 21.12- Sat 22.12 - Sun 25.12- Christmas
AP-IV	1. Kaikho D Mao, AAO (Com) 2. Samir Pradhan, Ar	1. ADC, Ukhrul for inspection of maintenance of accounts. 2. DRDA, Ukhrul for information on position of pendency of previous outstanding Paras of previous IR.	Ukhrul 795142 -		3 (10.12. to 13.12.24) 9.12.24 - Transit 12.12.24 - Holiday Nupi lal

(Authority: - PAG's approval dated 04/12/2024 at of note no. 82 of 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 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. 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.

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Sr. Audit Officer (AMG-I)

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2024-25/228-233  
Dated: 4/12/2024

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. C. SHARMA  
Sr. Audit Officer  
(AMG-I)

हस्ताक्षर Phone: 0385-2458523

ई-मेल E-mail: [agaumaniipur@cag.gov.in](mailto:agaumaniipur@cag.gov.in)

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



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(AUDIT) MANIPUR,  
IMPHAL - 795 001

**Tour Programme of AP (III) under AMG-I for the 3<sup>d</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-III	1. Apu Albert Kayina, AAO (Com) 2. Samir Pradhan, Ar.	9 Sector Assam Rifles	Keithelmanbi	-	31.03.2022	5 (16.10 to 22.10.2024) 19 & 20 oct – Sat, Sun
	1. Apu Albert Kayina, AAO (Com) 2. K. Baninath, AAO	Manipur University (FA/CA)	Canchipur	-	31.03.2023	12 (23.10 to 08.11.2024) 26 & 27 Oct – Sat, Sun 2 & 3 Nov – Sat, Sun 31 Oct - Diwali
	3. Samir Pradhan, Ar	Regional Institute of Medical Sciences (FA/CA) <i>Cancelled</i>	Lamphel	-	31.03.2023	12 (11.11 to 27.11.2024) 16,17,23 & 24 – Sat, Sun 15 Nov – Guru Nanak Birthday <i>Cancelled</i>

(Authority: - PAG's approval dated 14/10/2024 at Note No. 68 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 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. *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.*
12. *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.*
13. *Further, on submission of IRs, list of schemes/programmes implemented by an auditee unit along with expenditure is to be enclosed.*
14. *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./2024-25/  
14/10/2024

Dated:

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

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



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दूरभाष/Phone: 0385-2458523

ई-मेल/ E-mail: [agaumanipur@cag.gov.in](mailto:agaumanipur@cag.gov.in)

**Tour Programme of AP II 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-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.	Oriental College	Imphal	L	28.02.2015	8 (29.10 to 08.11.2024) 2&3 – Sat, Sun 01- Diwali/Kut
		N.G. College	Imphal	L	31.03.2018	8 (11.11 to 20.11.2024) 16 & 17 – Sat, Sun
		Imphal College	Imphal	L	28.02.2009	8 (21.11 to 02.12.2024) 23,24,30 & 1 – Sat, Sun
		Standard College	Imphal	L	First Audit	8 (03.12 to 13.12.2024) 07,08- Sat, Sun 12 – Nupi Lal
		Thoubal College	Thoubal	L	31.03.2021	8 (16.12 to 26.12.2024) 21 & 22 – Sat, Sun 25- Christmas

(Authority: - PAG's approval dated 21/10/24 at note no. #74 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:
- Fraud and corruption paragraphs should be highlighted.
  - Joint inspection should be planned especially with respect to expenditure on GIA for creation of capital assets.
  - Public procurements should be examined and commented upon.
  - 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)

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2024-25/204-209

Dated: 22/10/2024

Copy for information to:

- PS to PAG (Audit), Imphal
- PA to Sr. DAG (Audit)
- Sr. AO (Bills)
- Sr. AO (Admn)
- Party concerned.
- File concerned.

A. Taim Sharma  
Sr. Audit Officer (AMG-I)



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा). मणिपुर. इंपाल - 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

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Tour Programme of AP (I, II, III) under AMG-I for the 3<sup>d</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 Jayant 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 Kayin 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)**

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6. The target of DPs for each Compliance Audit Party shall be communicated

separately.

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Signed by Aribam Tarun  
Sharma

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

Sr. Audit Officer (AMG-I)

Dated: 23-09-2024

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

Copy for information to:

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A. Tarun Sharma  
Sr. Audit Officer (AMG-I)