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

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

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

Draft Tour Programme of AMG-I for the 4th Qtr. of 2024-25

Audit party	Name of the party personnel	Name of the auditee units	Office Address	Risk Category	Audited upto	Duration of audit (days)
AP-II	**1.Kh. Tomba, Sr.AO 2. Y. Rameshwar, AAO 3. M. Maheshwar, AAO**	National Ayush Mission	Imphal	M	03/2023	9 (04.03 to 17.03.2025) 8,15 Sat, 9,16-sun 14-Holi
		Regional Institute of Medical Sciences, Compliance Audit	Imphal	M	03/2023	8 (18.03 to 27.03.2025) 22 Sat, 23-sun
AP-III	**1. Ng. Neelachandra Khuman, Sr. AO 2. T. Rojikumar, AAO 3. N. Chanu Purnishila, AAO 4. RamKumar Sangroula, Supervisor**	State Mission Director, State Health Society, Imphal	Imphal	M	03/2023	10 (19.02 to 04.03.2025) *22, 1-Sat, 23, 02-Sun*
		District Family Welfare officer, Imphal East	Porompat	M	02/2014	6 (05.03 to 12.03.2025) *08-Sat, 09-Sun*
		State Leprosy office	Imphal	L	03/2023	6 (13.03 to 21.03.2025) *15-Sat, 16-Sun 14-Holi*
		District Program Officer (DIO/DFWO) Kakching	Kakching	L	First Audit	5 (24 to 28.03.2025) *22-Sat, 23-Sun*
		Pangal-Tabi GP	Thoubal	L	03/2016	5 (19.02 to 25.02.2025) *22-Sat, 23-Sun*

AP-V	**1.N Rakesh Singh,Sr. AO 2. K. Binath, AAO 3. Ibsen Potsangbam, AAO**	National Sports University	Imphal, khuman Lampak	L	03/2022	7 (26.02 to 06.03.2025) *01-Sat, 02-Sun*
		Chief Medical Officer, Bishnupur	Bishnupur	M	03/2023	6 (07.03 to 17.03.2025) *08, 15-Sat, 09,16-Sun 14- Holi*
		National Board of Workers Education (NBWED), Dattopant Thegadi	Imphal	L	05/2015	6 (18.03 to 25.03.2025) *22-Sat, 23-Sun*
AP-VI	**1. A. Tarun Sharma, Sr. AO (partial supervision from HQs) 2. S. Scientist, AAO 3. Kaikho Mao, AAO 4. Ksh. Munal, Asst. Supervisor**	Secretary TA & Hills	Imphal	NA	NA	2(19.02 to 20.02.2025)
		Deputy Director, (TA & Hills)(HQ), Manipur	Imphal	H	03/2023	8(21.02 to 04.03.2025) *22,01-Sat,, 23, 02-Sun*
		Account Officer, Tribal Research Institute, TA & Hills	Imphal	M	03/2023	6(05.03 to 12.03.2025) *08-sat,, 09-Sun*
		Manipur Technical University	Imphal	M	03/2022	8 (13.03 to 25.03.2025) *15,22-sat,, 16,23-Sun* 14-Holi
AP-VII	**1.P. Topendro, Sr. AO (partial supervision from HQs) 2. L. Gopendro, AAO 3. L. Opendro Meetei 4.T. Biswajit,**	Additional Chief Secy, R&DMD	Imphal	NA	NA	2(05.03 to 06.03.2025)
		Director, Relief & Disaster Management	Imphal	M	03/2022	9(07.03 to 20.03.2025) *08,15-Sat, 09,16-Sun 14/03/2025-Holi*
		Deputy Secretary				6 (21.03 to

	Asst. Supervisor	Civil Defence (Relief & Disaster Management)	Lamphel	M	03/2022	28.03.2025) *22-Sat, 23-Sun*

(Authority: - PAG's approval dated 17/02/2025 at Note no.142 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. *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.*

Sr. Audit Officer (AMG-I)

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2024-25/308-313 Dated: 18/02/2025

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. Party concerned.
6. File concerned.

A. Tarun Sharma

Sr. Audit Officer (AMG-I)

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