



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), मणिपुर, इम्फाल - ७९५००१
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
MANIPUR, IMPHAL - 795 001

दूरभाष/Phone: 0385-2458523 फेक्स/ E-mail: agaumanipur@cag.gov.in

Tour Programme of AP-I under AMG-I for the 1st 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. S. Kedernath Singh, Sr. AO 2. N. Shashikanta Singh, Asst. Supervisor	Secretary, Youth Affairs & Sports, Imphal	Secretariat Imphal	-	-	3 (03 to 05.04.2024)
		Joint Director, YAS, Imphal	Imphal	H	31.03.2023	12 (08 to 26.04.2024)
		District YAS Officer, Imphal West	Imphal	L	31.03.2023	06 (29.04 to 07.05.2024)
		District YAS Officer, Imphal East	Imphal	L	31.03.2023	06 (08.05 to 15.05.2024)
		Secretary, Medical Department	Secretariat Imphal	-	-	2 (16.05 to 17.05.2024)
		Dist. Programme Officer (DIO/DFWO) Kakching	Kakching	M	First Audit	8 (20.05 to 29.05.2024)
		District Family Welfare Officer, Imphal East, Porompat	Imphal	M		8 (30.05 to 10.06.2024)
		Secretary, MOBC	Imphal	-	-	2 (11.06 to 12.06.2024)
		Director, Minority Affairs, Manipur	Imphal	H	31.03.2023	10 (13.06 to 27.06.2024)

(Authority: - PAG's approval dated 28/03/2024 at P/02^N 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 2023-24, 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:

- 17
- 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.*
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)

Dated: 28/3/2024

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2024-25/252-258

Copy for information to:

1. PS to PAG (Audit), Imphal
2. PA to Sr. DAG (Audit)
3. Sr. AO (Bills)
4. Sr. AO (Admn/EDP)
5. Sr. AO (AMG-I)
6. Party concerned.
7. File concerned.

A. Toun Shanne

Sr. Audit Officer (AMG-I)