

कार्यालय महालेखाकार
(लेखापरीक्षा), मणिपुर,
इम्फाल-७९५००१



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

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

Tour Programme of AMG-I for the 3rd Qtr. of 2025-26

चौथी तिमाही 2025-26 के लिए एएमजी-1 का 3rd 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. S. Kedernath Singh, Sr. AO 2. S. Raju Singh, AAO 3. Lakshmibai Th, AAO | Joint Secretary, Home | Imphal | - | - | 2 (13.10 to 14.10.2025) |
| | | Inspector General of Police (Admn.) | Imphal | A+ | 3.2020 | 9 (15.10 to 29.10.2025) 18,25- Sgt, & 19,26- Sun. 21- Diwali, 23- Ningol Chakouba |
| | | Comdt. Home Guard | Imphal | A+ | 3.2019 | 7 (30.10 to 07.11.2025) 01 - Sat & 02 - Sun. |
| | | Superintendent of Police, IW | Imphal | A | 3.2019 | 8 (10.11 to 19.11.2025) 15 - Sat & 16 - Sun. |
| | | Superintendent of police CMTW (Central Manipur Transport Wing) | Imphal | A | 3.2019 | 6 (20.11 to 27.11.2025) 22- Sat, & 23- Sun. |
| | | Superintendent of police (Central Jail) | Imphal | A | 3.2019 | 6 (28.11 to 05.12.2025) 29 - Sat & 30- Sun. |
| | | Superintendent Central Jail Sajiwa | Imphal | A | 3.2019 | 6 (08.12 to 16.12.2025) 13- Sat, & 14 - Sun. 12- Nupi Lal |
| | | Director, Manipur Fire Service | Imphal | A | 3.2019 | 6 (17.12 to 24.12.25) 20- Sat & 21 - Sun. |
| | | ZEO, Kakching | Kakching | A+ | 3.2023 | 6 (13.10 to 20.10.25) 18-Sat, Sun-19 |
| | | Asst. Director (Training) Adult Education | Imphal | A | 3.2018 | 5 (22.10 to 29.10.2025) 25- Sat, & 26- Sun. 23- Ningol |

| | | | | | | |
|-------|--|--|-----------|---|-------------|--|
| AP-II | 1. Binata Thangjam, AAO 2. Kh. Rojee Singh, AAO 3. Kh. Munal, Asst. Sup. | Project Officer (AE), Bishnupur | Bishnupur | C | 3.2021 | Chakouba 4 (30.10 to 04.11.2025) 1-sat, 2- sun |
| | <u>(The Audit of DM University will be partially supervised by Shri P. Topendro Singh, SAO/Report).</u> | Project Officer, Adult Edn., Thoubal | Thoubal | C | 3.2018 | 4 (05.11 to 10.11.2025) 08 - Sat, & 09 - Sun |
| | | Joint Director (NFE) SCERT | Lamphel | A | 3.2018 | 6 (11.11 to 18.11.2025) 15- Sat, & 16 - Sun |
| | | Principal TG Higher Secondary | Imphal | C | 3.2020 | 4 (19.11 to 24.11.2025) 22- Sat, & 23- Sun. |
| | | Principal Johnstone Hr. Secondary School | Imphal | C | 3.2020 | 4 (25.11 to 28.11.2025) |
| | | Principal Ibotonsana Hr. Sec. School | Imphal | C | 3.2014 | 4 (01.12 to 04.12.2025) |
| | | Danamanjuri University | Imphal | C | First Audit | 12 (05.12 to 23.12.25) 6,13,20-Sat & 7,14,21-Sun 12 - Nupi Lal |
| | | | | | | |

(Authority: - PAG's approval dated 10/10/2025 at Note no. 252 of file no. PAG (Au)/AMG-I/13/Tour Prog./2025-26)

(प्राधिकरण: - फ़ाइल संख्या पीएजी (एयू)/एमजी-1/13/टूर प्रोग/2025-26 के नोट संख्या 252 पर पीएजी का अनुमोदन दिनांक 10/10/2025)

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.
3. Verification/confirmation of the existing offices/DDOs under the Department is to be done during Apex/Directorate level 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./2025-26/38 -144 Dated: 10/10/2025

Copy for information to:

1. PS to AG (Audit), Manipur
2. PA to Sr. DAG (Audit)
3. Sr. AO (Bills)
4. Sr. AO (Admn)
5. AAO/EDP
6. Party concerned.
7. File concerned.

A. TOWN SHANME

Sr. Audit Officer (AMG-I)

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