

कार्यालय महालेखाकार
(लेखापरीक्षा), मणिपुर,
इम्फाल-७९५००१



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

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

Tour Programme of AMG-I for the 4th Qtr. of 2025-26
चौथी तिमाही 2025-26 के लिए एएमजी-1 का 4th 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	Deputy Inspector General of Police (Telecom)	Imphal		03.2019	7 (05.01 to 14.01.2026) 10 - Sat, 11 - Sun 9 - Death anniv. of (L) Mah. Gambir Singh
		Deputy Secretary Home	Imphal		-	7 (15.01 to 23.01.2026) 17 - Sat, 18 - Sun
		Superintendent of Police, Bishnupur	Bishnupur		03.2019	6 (27.01 to 03.02.2026) 31 - Sat & 01 - Sun.
		SP Narc & Affairs of Border	Imphal		10.2019	6 (04.02 to 11.02.2026) 07 - Sat & 08 - Sun.
		Secretary (Law)	Imphal		-	2 (12.02 to 13.02.2026)
		District & Session Judge (Bishnupur)	Bishnupur		03.2018	6 (16.02 to 23.02.2026) 21 - Sat & 22 - Sun
		Director, Prosecution	Imphal		03.2018	6 (24.02 to 05.03.2026) 28 - Sat & 01 - Sun 3,4- Yaoshang
		Judge, Family Court	Imphal		03.2018	6 (06.03 to 13.03.2026) 07 - Sat & 08 - Su
		Education Engineering Wing	Imphal		03.2023	8 (05.01 to 15.01.2026) 10-Sat, 11- Sun 09 - Death anniv. of (L) Mah. Gambir Singh
Director, Education (S Hills)	Imphal		03.2023	6 (16.01 to 23.01.2026) 17-Sat, 18- Sun		

AP-II	1. Binata Thangjam, AAO 2. Kh. Rojee Singh, AAO 3. Kh. Munal, Asst. Sup.	Principal DIET (SCERT), IW ✓	Imphal	03.2018	4 (27.01 to 30.01.2026)
		Principal TG Hr. Sec. School ✓	Imphal	03.2020	4 (02.02 to 05.02.2026)
		Principal Johnstone Hr. Secondary School. ✓	Imphal	03.2020	4 (06.02 to 11.02.2026) 7 - Sat, & 8 -Sun
		Principal Lilong Hr. Sec. Madrasa ✓	Lilong	03.2020	4 (12.02 to 17.02.2026) 14- Sat, & 15 - Sun
		Principal Moirang Multipurpose Hr. Sec. school ✓	Moirang	2014-15	4 (18.02 to 23.02.2026) 21- Sat, & 22-Sun.
		Principal CC Hr. Sec. School ✓	Imphal	03.2020	4 (24.02 to 27.02.2026)
		Principal Ananda Hr. Sec. school ✓	Thoubal	03.2022	4(02.03 to 09.03.2026) 07-Sat & 08-Sun 3&4 -Yaosang
		Headmaster Nambol Collegiate High School ✓	Nambol	07.2013	4 (10.03 to 13.03.2026)
		Headmaster Samurou High School ✓	Samurou	2014-15	4 (16.03 to 20.03.2026) 19- Cheiraoba
Head Master Irilbung High School ✓	Imphal	2014-15	4 (23.03 to 26.03.2026) 7-Sat & 8-Sun		

(Authority: - AG's approval dated 03/01/2026 at Note no.281 of file no. PAG (Au)/AMG-I/13/Tour Prog./2025-26)

(प्राधिकरण: - फ़ाइल संख्या पीएजी (एयू)/एएमजी-1/13/टूर प्रोग/2025-26 के नोट संख्या 281 पर पीएजी का अनुमोदन दिनांक 03/01/2026)

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 snr 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.

Memo No. PAG (Au)/AMG-I/13/Tour Prog./2025-26/283-289

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.

sd/-
Sr. Audit Officer (AMG-I)
Dated: 05/01/2025

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

दूरभाष/Phone: 0385-2458523

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