

महालेखाकार  
(लेखापरीक्षा), मेघालय,  
शिलॉंग- 793001  
"ऑडिट भवन"



OFFICE OF THE  
PRINCIPAL ACCOUNTANT GENERAL  
(AUDIT), MEGHALAYA,  
SHILLONG, -793001  
"AUDIT BHAWAN"

DEDICATED TO THE PUBLIC INTEREST

AMG-I/11-2/Tour programme/2026-27/28

Dated 6.04.2026

**लेखा परीक्षण प्रबंधन समूह-I / AUDIT MANAGEMENT GROUP-I**  
**Audit Programme of 1<sup>th</sup> Quarter for the year 2026-2027**

Audit Party No.	Party Composition	Auditee Unit	Audit Programme		Type of Audit
			Desk Review	Duration of Audit	
AP-1	Shri Uttam Thapa Sr.AO Shri Krishna Pradhan Asst Supervisor	1. Data led Audit of Social Sector- PMAY-G		6.4.2026 to 30.4.2026	Data led Audit
		2. Data led Audit of Social Sector Scheme-IGNOAPS		4.5.2026 to 29.5.2026	
		3. Data led Audit of Social Sector Scheme -PMKSY		1.6.2026 to 30.6.2026	

- *Note: Shri Demishwa Lymba DEO/Co-ordination will assist the party for data analysis from Headquarters' Section.*
- 1. The Draft Report on PMAG-G is to be submitted on 30.4.2026.
- 2. The Draft Report on IGNOAPS is to be submitted on 29.5.2026.
- 3. The Draft Report on PMKSY is to be submitted on 30.6.2026.
- **The following instructions should be strictly adhered to:**
  1. **Ethical Codal provision:** As per para 3.24 of Code of Ethics for the IAAD, it is the duty of the SAI to ensure that policies and procedures have been put in place to safeguard independence, objectivity, and impartiality. **Individual undertakings on ethical requirements** should be documented for all the members of the field parties prior to commencement of audit.
  2. **Desk Review** as per HQ (PPG) Guidance Note (2017) before embarking for Audit should be conducted (including selection of Vouchers through Data analysis and outcome to be documented).
  3. **Risk Profiling:** para 3.3 of the CA guidelines envisages requirement of top down, risk based, Department centric mechanism for macro level planning and conducting CAs and preparation of annual CA plans. Risk profiling base on the review of prescribed 20 parameters vide paras 3.10 and 3.11 of the CA guidelines. Data sources like VLC/IFMS, e-procurement records, tender documents, etc are to be explored for risk assessment and the outcome to be documented.
  4. **Departmental Appreciation Note:** As per HQ (PPG) Guidance Note (August 2017) on 'Improving the quality of IRs', while seeking approval of GO for issuing the IR, a judgment of the persistent

irregularities that need to be brought to the notice of the executive through a Departmental Appreciation Note (DAN) needs to be taken. Accordingly, a DAN may be issued to the respective PS by the HoD envisaged in the CA Guidelines.

5. **Audit Finding Matrix (CAs):** Paragraph 5.14 of the CA Guidelines emphasises that Auditors are encouraged to prepare an AFM in the prescribed format. The AFM is an extension of ADM prepared as per the provision of para 4.17 of the CA Guidelines. The AFM is intended to provide a link between the audit objectives, criteria, evidence gathered and evaluated and the audit findings that emerged on evaluation of the selected subject matters, if specifically selected, both for regularity and propriety issues. This should include all findings - both positive and negative findings. The AFM has to be prepared for each audit unit.
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10. Supervising officer of the party should despatch/submit the Draft Inspection Report complete in all respect along with duly filled up Title Sheet.
11. D.O to the Secretary to the PAG may be sent once in a month by the Inspecting officer of the party bringing out significant case, considered for potential draft paras.
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19. The sample size selected for audit and the criteria of selection should be properly documented wherever applicable.
20. ***IR should be submitted within the prescribed timeline. No unwanted delay will be entertained.***
21. ***The Field Audit Party should submit the documents mentioned at Sl.nos.1,2 &3 prior to commencement of CAs.***

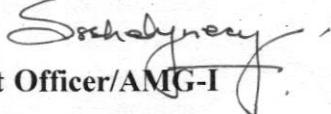
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Sr. Audit Officer/AMG-I

Dated 6.04.2026

  
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AMG-I/11-2/Tour programme/2026-27/ 32

Dated 6.04.2026

**लेखा परीक्षण प्रबंधन समूह-I / AUDIT MANAGEMENT GROUP -I**  
**Audit Programme of 1<sup>th</sup> Quarter for the year 2026-2027**

Audit Party No.	Party Composition	Auditee Unit	Audit Programme		Type of Audit
			Desk Review	Duration of Audit	
AP-2	Shri Seimang Touhang Sr.AO Shri Ritinkar Datta AAO Shri P.Sitlhou AAO Shri Rajesh Kamal Rajput Sr.Ar	SSCA 'Performance Drug Controller'		1.4.2026 to 30.6.2026	SSCA

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- Departmental Appreciation Note:** As per HQ (PPG) Guidance Note (August 2017) on 'Improving the quality of IRs', while seeking approval of GO for issuing the IR, a judgment of the persistent irregularities that need to be brought to the notice of the executive through a Departmental Appreciation Note (DAN) needs to be taken. Accordingly, a DAN may be issued to the respective PS by the HoD envisaged in the CA Guidelines.
- Audit Finding Matrix (CAs):** Paragraph 5.14 of the CA Guidelines emphasises that Auditors are encouraged to prepare an AFM in the prescribed format. The AFM is an extension of ADM prepared as per the provision of para 4.17 of the CA Guidelines. The AFM is intended to provide a link between the audit objectives, criteria, evidence gathered and evaluated and the audit findings that emerged on evaluation of the selected subject matters, if specifically selected, both for regularity and propriety issues. This should include all findings - both positive and negative findings. The AFM has to be prepared for each audit unit.

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20. ***IR should be submitted within the prescribed timeline. No unwanted delay will be entertained.***
21. ***The Field Audit Party should submit the documents mentioned at Sl.nos.1,2 &3 prior to commencement of CAs.***

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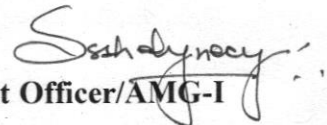
Sr. Audit Officer/AMG-I

Dated 6.04.2026

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1. Shri Seimang Touthang Sr.AO/AMG-I/AP-2
2. Shri Ritinkar Datta AAO, Shri Paolunsei Sithhou AAO/AMG-I/AP-02
3. Shri Rajesh Kamal Rajput Sr.Ar.
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AMG-I/11-2/Tour programme/2026-27/ 24

Dated 6.04.2026

**लेखा परीक्षण प्रबंधन समूह-I/ AUDIT MANAGEMENT GROUP -I**  
**Audit Programme of 1<sup>th</sup> Quarter for the year 2026-2027**

Audit Party No.	Party Composition	Auditee Unit	Audit Programme		Type of Audit
			Desk Review	Duration of Audit	
AP-4	Shri Naina Kamal Gurung Sr.AO	KHADC*			Financial & Compliance Audit
	Shri Prayag Singh AAO			4.5.2026 to 29.5.2026	
	Shri Deepraj Limbu Sr.Ar	Data led Audit of Social Sector Scheme- Post Matric Scholarship Scheme for ST**		8.6.2026 to 30.6.2026	Data led Audit

- *\*Annual Accounts of KHADC for FY 2023-24. The party will prepare and submit SAR by 5 June 2026*
- *\*\* The party may submit tour programme for field verification of findings of the data analysis and submit the draft Report on 30 June 2026.*

**The following instructions should be strictly adhered to:**

1. **Ethical Codal provision:** As per para 3.24 of Code of Ethics for the IAAD, it is the duty of the SAI to ensure that policies and procedures have been put in place to safeguard independence, objectivity, and impartiality. **Individual undertakings on ethical requirements** should be documented for all the members of the field parties prior to commencement of audit.
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Note (DAN) needs to be taken. Accordingly, a DAN may be issued to the respective PS by the HoD envisaged in the CA Guidelines.

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Sd/-

Sr. Audit Officer/AMG-I

Dated 6.04.2026

AMG-I/11-2/Tourprogramme/2026-27/25-27

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Dated 6.04.2026

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**Audit Programme of 1<sup>th</sup> Quarter for the year 2026-2027**

Audit Party No.	Party Composition	Auditee Unit	Audit Programme		Type of Audit
			Desk Review	Duration of Audit	
AP-5	Shri Banshan Kharrubon Sr.AO	JHADC*		21.4.2026 to 15.5.2026	Financial & Compliance Audit
	Shri Amit Kumar Varman AAO Shri Ranjit Biswal Auditor				

\*Annual Accounts of JHADC for FY 2024-25. The party will prepare and submit SAR by 22 May 2026.

\*\* Annual Accounts of GHADC for FY 2016-17. The party will prepare and submit SAR by 30 June 2026.

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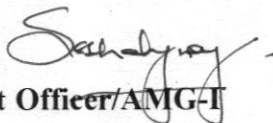
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AP-5	Shri Banshan Kharrubon Sr.AO Smti Miriam Sylph Kharbangar Sr.Ar	Certification Audit of DHS (MCH & FW)		6.4.2026 to 17.4.2026	Certification Audit

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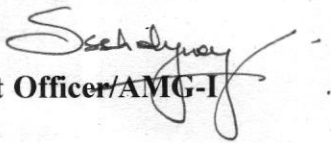
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