

प्रधान
महालेखाकार (लेखापरीक्षा),
मेघालय का कार्यालय,
शिलॉंग- 793001
“ऑडिट भवन”



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

AUDIT MANAGEMENT GROUP-III

Revised Audit Programme for the 4th Quarter Ending March 2026 for the year 2025-26

Audit Party No.	Party Composition	Name of the Office/ Auditee Unit	Duration of Audit		Period of Audit	Type of Audit	Remarks	
			From	To				
RAP-1	Shri L. Wankhar, SAO; Shri Ravi Shankar, AAO; Smt. Panora Nongsiej, Sr. Ar.	Commissioner of Taxes, Shillong	Program extended upto 09.01.26		01.04.2017 to 31.03.2025	Compliance Audit	Engagement of party for finalisation of SSCA on Assessment, levy and collection of GST on Minerals in Meghalaya and reduce in working days due to declaration of State holidays	
		Transit to Khliehriat -12.01.26						
		Superintendent of Taxes, Khliehriat	12.01.26 to 23.01.26 (10 working days)	01.04.2023 to 31.03.2025	Compliance Audit	17 & 18 January 2026 (Saturday & Sunday)		
		Sub-Registrar, Khliehriat	27.01.26 to 03.02.26 (6 working days)	01.04.2023 to 31.03.2025	Compliance Audit	24, 25 & 31 January and 01 Feb. 2026 (Saturdays & Sundays)		
		Transit to Williamnagar -04.02.26						
		Divisional Forest Officer (Territorial), East & North Garo Hills, Williamnagar	05.02.26 to 13.02.26 (7 working days)	01.04.2023 to 31.03.2025	Compliance Audit	7 & 8 February 2026 (Saturday and Sunday)		
		Superintendent of Taxes, Williamnagar	16.02.26 to 25.02.26 (8 working days)	01.04.2019 to 31.03.2025	Compliance Audit	14, 15, 21 & 22 February 2026 (Saturdays and Sundays)		
		Transit to Baghmara -26.02.26						
		Superintendent of Excise, Baghmara	27.02.26 to 10.03.26 (7 working days)	01.04.2017 to 31.03.2025	Compliance Audit	28 Feb. and 01, 7 & 8 March 2026 (Saturdays and Sundays). 4 th March 2026 (Holi)		
		Director, Balpakram National Park, Baghmara	11.03.26 to 20.03.26 (8 working days)	01.04.2007 to 31.03.2025	Compliance Audit	14 & 15 March 2026 (Saturday and Sunday)		
		Transit to Shillong – 21.03.26						
		Superintendent, District Jail, Shillong	23.03.26 to 30.03.26 (6 working days)	01.04.2012 to 31.12.2025	Compliance Audit	21, 22, 28 & 29 March 2026 (Saturdays & Sundays)		
		RAP-2	Shri K. Rane, SAO; Shri A. Rathore, AAO; Shri Sujit Kr. Das, Sr. Ar.	Attached to Hqrs	12.12.25 to 23.01.26	2021-22 to 2023-24	Subject Specific Compliance Audit	Completion of pending field works, drafting and submission of the Draft Report of SSCA on DORF-Phase III to section by 15.01.26 ; KD verification & finalisation of the Draft Report with Report section
Divisional Forest Officer, Wildlife Division, Shillong	27.01.26 to 04.02.26 (7 working days)			01.04.2019 to 31.03.2025	Compliance Audit	31 Jan. & 01 Feb. 2026 (Saturday and Sunday)		
Transit to Jowai – 10.02.26								
Divisional Forest Officer (Territorial), Jaintia Hills, Jowai	11.02.26 to 19.02.26 (7 working days)			01.04.2023 to 31.03.2025	Compliance Audit	14 & 15 Feb. 2026 (Saturday and Sunday)		
Sub-Registrar, Jowai	20.02.26 to 25.02.26 (4 working days)			01.04.2024 to 31.03.2025	Compliance Audit	21 & 22 Feb. 2026 (Saturday & Sunday).		

		DC (Election), Jowai	26.02.26 to 06.03.26 (6 working days)	01.10.2005 to 31.12.2025	Compliance Audit	28 Feb., 01, 07 & 08 March 2026 (Saturdays & Sundays). 4 th March 2026 (Holi)	
		Superintendent of Excise, Jowai	09.03.26 to 17.03.26 (7 working days)	01.04.2022 to 31.03.2025	Compliance Audit	14 & 15 March 2026 (Saturday and Sunday)	
Transit to Shillong- 18.03.26							
		Meghalaya Legislative Assembly, Shillong	19.03.26 to 27.03.26 (7 working days)	01.04.2022 to 31.12.2025	Compliance Audit	21, 22, 28 & 29 March 2026 (Saturdays and Sundays)	
RAP-3	Shri V. Thomte, AAO; Shri Sanjib Ganesh, AAO; Shri Santosh Tiwari, AAO; (Shri Lh. Thongkholen Kongsai, AAO ¹)	Chief Election Officer, Election Department, Shillong	02.01.26 to 20.01.26 (12 working days)	01.11.2020 to 31.12.2025	Compliance Audit	3, 4, 10, 11, 17 & 18 January 2026 (Saturdays & Sundays)	
		Transit to Tura- 20.01.26					
		Divisional Forest Officer, Wildlife Division, Tura	21.01.26 to 27.01.26 (4 working days)	01.04.2019 to 31.03.2025	Compliance Audit	24 & 25 January 2026 (Saturday & Sunday). 26 Jan. 2026 (Republic Day)	
		DC, Election, Tura	28.01.26 to 04.02.26 (6 working days)	01.05.1996 to 31.12.2025	Compliance Audit	31 Jan. & 1 Feb. 2026 (Saturday & Sunday)	
		Superintendent of Excise, Ampati	05.02.26 to 11.02.26 (5 working days)	01.04.2022 to 31.03.2025	Compliance Audit	7 & 8 February 26 (Saturday & Sunday)	
		Sub-Registrar, Ampati	12.02.26 to 18.02.26 (5 working days)	01.04.2022 to 31.03.2025	Compliance Audit	14 & 15 February 26 (Saturday and Sunday)	
		Transit to Shillong – 19.02.26					
		Assistant Commissioner of Excise, East Khasi Hills, Shillong	20.02.26 to 27.02.26 (6 working days)	01.04.2024 to 31.03.2025	Compliance Audit	21, 22 & 28 February & 1 March 2026 (Saturdays and Sundays)	
		Commissioner of Excise, Shillong	02.03.26 to 16.03.26 (10 working days)	01.04.2024 to 31.03.2025	Compliance Audit	7, 8, 14 & 15 March 2026 (Saturdays and Sundays). 04 March 2026 (Holi)	
		Transit to Nongpoh – 17.03.26					
Superintendent of Excise, Nongpoh	17.03.26 to 30.03.26 (10 working days)	01.04.2024 to 31.03.2025	Compliance Audit	21, 22, 28 & 29 March 2026 (Saturdays and Sundays). 31 March 2026 (Mahavir Jayanti)			
Transit to Shillong – 31.03.26							

Holidays (Government of Meghalaya): 26th January 2026 (Republic Day) 4th March 2026 (Holi),

While conducting Audit, the following instructions should be strictly adhered to:

- 1) Previous Inspection Report (s) should be reviewed and result thereof be recorded by a separate note as required under Part-I of the Inspection Report updated/proposed for dropping, as applicable.
- 2) Previous Comments of the C&AG/Separate Audit Report should be reviewed.
- 3) A report on compliance to the instructions issued periodically by PAG/DAG should be submitted along with Draft Inspection Report.
- 4) All records checked by the party should be properly documented including the names of files, registers etc., checked.
- 5) Supervising officer of the party should dispatch/submit the Draft Inspection Report complete in all respect within five (5) working days of completion of Title Sheet.
- 6) Tour diaries should invariably be sent at the end of every week.
- 7) D.O to the Secretary to the PAG may be sent once in a month by the supervising officer of the party bringing out significant case, considered for potential Draft Paras.
- 8) Party to incorporate necessary information on the extent of introduction of Information Technology by the Audited entity under Part I of the Draft Inspection Report.
- 9) Party to review High Value Contracts by considering the volume and size of the contracts in each audited entity with due regard to the risk perception and adequacy of Internal Control wherever applicable.

¹ Will additionally assist/join RAP-3 for audit of three auditee units (i) Deputy/Assistant Commissioner of Excise, East Khasi Hills, Shillong (ii) Commissioner of Excise, Shillong and (iii) Superintendent of Excise, Nongpoh

- 10) The party should report on the matter of non-production of records/information immediately during the course of audit and in the Inspection Report.
- 11) Results of examination of RTI files may be reported separately.
- 12) All key documents relating to audit observations and Rules and Regulations quoted in the observation should be collected and audit statements to be authenticated from the respective audited entity, wherever necessary.
- 13) In case of change of telephone no. as mentioned in the programme, the party should intimate the same immediately to Headquarters.
- 14) Drafting of the Inspection report should be strictly as per Style guide circulated to field parties.
- 15) Effort should be made to elicit wanting information/documents through the head of the audited entity, where required to avoid paras in the draft Inspection report with list of wanting information/documents.
- 16) A separate report should be submitted for Grants-in Aid and its utilisation wherever applicable.
- 17) The sample size selected for audit and the criteria of selection should be properly documented wherever applicable.
- 18) All relevant Government orders/notifications/executive orders pertaining to various Acts/Rules/Scheme guidelines issued during the period of audit coverage of the auditee to be collected by the Audit Parties and submitted along with the IRs to the Section for updating the guard files/notifications file of the Department.
- 19) During audit of Excise Department, field audit party to collect the sales permits issued to each of the bonded warehouses during the period covered by audit along with the monthly stock statements and submit the scanned copies/soft copies to the section for upkeep of record for future reference.
- 20) Instruction pertaining to issue of Audit Memos as stipulated in the Office Order dated 07 July 2021 should be strictly adhered to.
- 21) During audit of Apex unit, the audit party must develop an IR template (sample enclosed of IR template for Apex unit - Forest) and draw observation accordingly.
- 22) IR should be submitted within the prescribed timeline. No unwanted delay will be entertained.
- 23) IR should be submitted as per the Office Order No. AMG-111/2023-24/Section Orders/1/1 dated 13 September 2023.

[Authority: DAG's approval at Note # 28 vide e-File No AMG-III/Qtr. Tour Prog/2025-26 (e-file No. 207738) dated 18.12.2025]

Sd/-
Sr. Audit Officer/AMG-III

Memo No. AMG-III/Qtr. Tour Prog/2025-26/785-789

Dated: 20.12.2025

Copy for information to:

- 1) The Secretary to the Pr. Accountant General (Audit) for kind information of the Principal Accountant General (Audit), Meghalaya, Shillong.
- 2) The Sr. Deputy Accountant General (Admin & AMG-I).
- 3) The Deputy Accountant General (AMG-II&III).
- 4) The Sr. Audit Officer/Assistant Audit Officer i/c of RAP-1, RAP-2 & RAP-3.
- 5) The Assistant Audit Officer, EDP Cell for uploading the same in the office website.

Fcd
24/02/2026
Sr. Audit Officer/AMG-III