

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 3rd Quarter Ending December 2025 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.	Desk Review of the Commissioner & Secretary, ETRS Department and Commissioner of Taxes, Shillong	24.11.2025	27.11.2025			
			04 (four) working days				
		Commissioner and Secretary, ERTS Department, Shillong.	01.12.2025	08.12.2025	01.04.2018 to 31.03.2025	Compliance Audit	6&7 Dec. 25 (Saturday & Sunday)
			06 (six) working days				
		Commissioner of Taxes, Shillong	09.12.2025	23.12.2025	01.04.2017 to 31.03.2025	Compliance Audit	13 th , 14 th , 20 th & 21 st Dec. 25 (Saturdays & Sundays)
			09 (nine) working days				
Further Programme will follow							
RAP-2	Shri K. Ranee, SAO; Shri A. Rathore, AAO; Shri Sujit Kr. Das, Sr. Ar.	SSCA on DORF-III (GST)	30.06.2025	12.12.2025	2021-22 to 2023-24	Subject Specific Compliance Audit	The SSCA is to be completed by the party and draft report to be submitted by 12 th December 2025.
Further Programme will follow							
RAP-3	Shri V. Thomte, AAO; Shri Santosh Tiwari, AAO; Shri Mithilesh Kumar, Auditor	Desk Review of the Commissioner & Secretary, Election and Forest & Environment Departments	28.11.2025	01.12.2025			
			02 (two) working days				
		Commissioner & Secretary, Election Department, Shillong.	02.12.2025	11.12.2025	First Audit	Compliance Audit	6&7 Dec. 25 (Saturday & Sunday)
			08 (eight) working days				
		Commissioner & Secretary, Forest & Environment Department, Shillong	15.12.2025	23.12.2025	01.04.2022 to 31.03.2025	Compliance Audit	13 th , 14 th , 20 th & 21 st Dec. 25 (Saturdays & Sundays)
			06 (six) working days				
Further Programme will follow							

Holidays (Government of Meghalaya): 12th December 2025 (Pa Togan Death Anniversary), 18th December 2025 (U Soso Tham Death Anniversary).

Note: Shri V. Thomte, AAO (RAP-3) is scheduled to attend training in RCB&KI, Shillong wef 01.12.2025 to 05.12.2025, he will join the party after completion of the said training from 08.12.2025.

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.
- 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 # 20 vide e-File No AMG-III/Qtr. Tour Prog/2025-26 (e-file No. 207738) dated 28.11.2025].

Sd/-
Sr. Audit Officer/AMG-III

Memo No. AMG-III/Qtr. Tour Prog/2025-26/668-672

Dated: 28.11.2025

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).
- 3) The Deputy Accountant General (AMG-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.


Sr. Audit Officer/AMG-III