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

SUPREME AUDIT INSTITUTION OF INDIA
सत्यमेव जयते
Dedicated to Truth in Public Interest

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

AUDIT MANAGEMENT GROUP-III

Audit Programme for the 3rd Quarter Ending December 2026 for the year 2026-27

Audit Party No.	Party Composition	Name of the Office/ Auditee Unit/ PA-SSCA topic/assigned work	Duration of Audit		Period of Audit	Type of Audit	Remarks
			From	To			
RAP-1	Shri L. Wankhar, SAO; Shri V. Thomte, AAO; Shri Santosh Kumar, AAO.	***SSCA on Excise Duty Management and Implementation of Liquor Policies in Meghalaya***	21.09.26	29.01.27	2023-24 to 2025-26	Subject Specific Compliance Audit (SSCA)	Party to adhere to the approved timeline for submission of the Draft Report to NER Wing by **last week of January** as per Hqs/NER Wing e-mail dated 11.11.2026.
	Further programme will follow						
RAP-2	Shri J. Haokip, SAO; Shri Vishal, AAO; Shri Sanjeev Kr. Ganesh, AAO.	***(i) SSCA on 101 Cities Audit: Theme Urban Mobility.*** ***(ii) Finalisation of pending ATIRs.***	16.04.26	30.09.26	2023-24 to 2025-26	Subject Specific Compliance Audit (SSCA)	(1) Party to adhere to the timeline for submission of Draft Report to Section by **20.11.2026** after attending to the queries of the Group Officer on the Draft Report. (2) Complete finalization of the Draft Report and holding of the **Exit Conference by 18.12.2026**. (3) Collection of wanting information/materials and ATIRs updating by the party for pending ATIRs based on Headquarters queries (2018-19 to 2021-22 and 2022-23 to 2024-25). Collection of materials for Shillong and Jowai MBs to be completed by **30.11.2026 by Vishal** and for Williamnagar, Baghmara and Resubelpara MBs by **Sanjeev, AAO from 23.11.26 to 01.12.26**. (4) ***From 01.12.2026, Shri Vishal, AAO shall take over the charge of Headquarter works of LGA under*** AMG-III. Further, he shall also be responsible for attending to and completing all/any pending assignments entrusted to him earlier, in due course.
	Further programme will follow						
RAP-4	Shri K. Ranee[1], SAO; Shri H.	***SSCA on Strengthening of Fire Safety in***	23.04.26	14.09.26	2023-24 to 2025-26	Subject Specific Compliance	(1) Draft Report to be submitted to Section by **20.11.2026.** Finalisation of the Draft Report

[1] Due to his serious medical condition, he is on Leave on medical ground since 09.07.2026.

	Kharpuri[2], SAO; Shri A. Rathore, AAO; Shri Sujit Kr. Das, Sr. Auditor.	***Meghalaya***				Audit (SSCA)	with Section/Report and holding of the **Exit Conference to be completed by 18.12.2026.** (2) **Shri A. Rathore, AAO may additionally complete the pending incomplete works of DORF-Phase III** as per Headquarters queries on top priority and complete the tasks in consultation with Report Section for meeting the timeline for finalisation of the Draft Report.
		Further programme will follow					
RAP-3	Smt Gayatri Chetri, SAO; Shri Angom Mocha, AAO; Shri Ravi Shankar, AAO; Shri LT. Khongsi, AAO.	***(i) PA on GST aspects of Ease of Doing Business (EoDB) specific emphasis to MSME.*** ***(ii) Feasibility Study on "Public Distribution System in Meghalaya".***	04.05.26	27.07.26	2023-24 to 2025-26	Subject Specific Compliance Audit (SSCA)	(1) Finalisation of the Draft Report submitted with Section and Report section and holding of the **Exit Conference by 18.12.2026**. (2) The feasibility study Report to be submitted to the Section by 26.11.2026. (3) ***From 01.12.2026, Shri Ravi Shankar, AAO shall take over the charge of Headquarter works of AMG-III including FINAT & FAW.*** Further, he shall also be responsible for attending to and completing all/any pending assignments entrusted to him earlier, in due course. (4) Shri LT. Khongsai, AAO is withdrawn from the Section and posted to the party ***from 01.12.2026.*** All pending works assigned to be completed by 30.11.2026 and handing over of works to Shri Ravi Shankar, AAO and Shri Vishal, AAO.
		Transit to Tura			***01.12.2026***		
		Collection of wanting ATIR information/materials from CEO, Tura MB			***02.12.2026***		
		Superintendent of Excise (SE), West Garo Hills, Tura	03.12.26	11.12.26	2024-25 to 2025-26	Compliance Audit	05, 06, 12 & 13 Dec. 2026 (Saturdays & Sundays)
			(07 working days)				
		Transit to Williamnagar			***12.12.2026***		
		Divisional Forest Officer (DFO), Territorial (T), East Garo Hills, Williamnagar	14.12.26	23.12.26	2023-24 to 2025-26	Compliance Audit	19 & 20 Dec. 2026 (Saturday & Sunday). 12 Dec. 2026: Pa Togan Death Anniversary 18 Dec. 2026: U Soso Tham Death Anniversary
			(07 working days)				
		Transit to Shillong			***24.12.2026***		

[2] He is being posted as IO of the party with effect from 16.09.2026 for the SSCA on Fire Safety in place of K. Ranee on leave.

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

1) Desk Review to be carried out by the party. 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
2) updated/proposed for dropping, as applicable.
3) Previous paras to be updated to be ascertained by the audit parties with the Section.
4) Previous Comments of the C&AG/Separate Audit Report should be reviewed.
5) A report on compliance to the instructions issued periodically by PAG/DAG should be submitted along with Draft Inspection Report.
6) All records checked by the party should be properly documented including the names of files, registers etc., checked.
7) 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.
8) Tour diaries should invariably be sent at the end of every week.
9) 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.
10) 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.
11) 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.
12) The party should report on the matter of non-production of records/information immediately during the course of audit and in the Inspection Report.
13) Results of examination of RTI files may be reported separately.
14) 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.
15) In case of change of telephone no. as mentioned in the programme, the party should intimate the same immediately to Headquarters.
16) Drafting of the Inspection report should be strictly as per Style guide circulated to field parties.
17) 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.
18) A separate report should be submitted for Grants-in Aid and its utilisation wherever applicable.
19) The sample size selected for audit and the criteria of selection should be properly documented wherever applicable.
20) 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.
21) 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 references/ cross verification of records.
22) Instruction pertaining to issue of Audit Memos as stipulated in the Office Order dated 07 July 2021 should be strictly adhered to.
23) 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.
24) IR should be submitted within the prescribed timeline. No unwanted delay will be entertained.
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 #54 vide e-File No AMG-III/Qtr. Tour Prog/2026-27 (Comp. No. 207738) dated 20.11.2026]

Sd/-
Sr. Audit Officer/AMG-III