GHALAYA ENERGY CORPORATION LIMITED

"ACCOUNTS DEPARTMENT"

LUM JINGSHAI SHORT ROUND ROAD SHILLONG- 793 001, MEGHALAYA

No.MeECL/AAD/(I)/11/97/Part -III/MIS/2019/90 Dated Shillong :-14th January 2026.

To,

The Executive Engineer (MIS),
MePDCL,Shillong.

Sub: Outstanding Audit Paras for (1) Internal Audit & (2) AG Audit for the months of October, November & December 2025 to be incorporated in the monthly MIS Bulletin.

Enclosed, please find herewith, statements showing the position of the outstanding audit paras of (1) the Internal Audit (in 3 sheets) and (2) AG Audit (in 3 sheets) for the months of October, November & December 2025 in respect of Generation MePGCL, Distribution MePDCL, Holding Company MeECL and Transmission MePTCL for incorporating in the monthly MIS Bulletin.

Sum up Report as shown below:

Latest Position of Audit Paras as on 31.12.2025

Name of Company	Internal Audit				AG Audit			
	Tot O/S as per Last Report	Para Dropped	Para Added	Tot O/S Up- dated	Tot O/S as per Last Report	Para Dropped	Para Added	Tot O/S Up- dated
Generation - MePGCL	240	0	0	240	28	0	0	28
Transmission - MePTCL	81	0	0	81	10	0	0	10
Distribution - MePDCL	628	0	0	628	45	0	0	45
Holding Com - MeECL	110	0	0	110	12	0	0	12
TOTAL	1059	0	0	1059	95	0	0	95

Enclo: As Stated above.
1.Statement A (3 sheets) &
2.Statement B (3 sheets).

S R Marbaniang,
Deputy Chief Accounts Officer(Audit).

DN=59
dt 16/1/2026

STATEMENT "A"

POSITION OF OUTSTANDING INTERNAL AUDIT OBJECTION(OFFICE/DIVISION)

FOR ALL OFFICES UNDER GENERATION ,MePGCL.

| | | No of objection outstanding as per last statement 30.09.25 | | | | | | | | | | | | | | | | | | | | | | | No of objection outstanding as31.12.25 | | | | | | | | | | | | | | | | | | |

STATEMENT "A"

POSITION OF OUTSTANDING INTERNAL AUDIT OBJECTION(OFFICE/DIVISION)

FOR ALL OFFICES UNDER HOLDING COMPANY ,MeECL.

		No of objection outstanding as per last statement 30.09.25																							No of objection outstanding as31.12.25																														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	23	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
Sl No	Office /Division	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Total O/s	•	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Total O/s	Para Dropped	Para Added
1	EE.MM,Shillong	1		4	11	12	7	9	8	7	7	7		1	4	0	1	1	6	5	9	10	110	•	1		4	11	12	7	9	8	7	7	7		1	4	0	1	1	6	5	9	10	110		
																								•																									
	TOTAL	1	0	4	11	12	7	9	8	7	7	7	0	1	4	0	1	1	6	5	9	10	110	•	1	0	4	11	12	7	9	8	7	7	7	0	1	4	0	1	1	6	5	9	10	110	0	0

POSITION OF OUTSTANDING INTERNAL AUDIT OBJECTION(OFFICE/DIVISION)

FOR ALL OFFICES UNDER TRANSMISSION ,MePTCL.

		No of objection outstanding as per last statement 30.09.25																							No of objection outstanding as31.12.25																														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	23	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
Sl No	Office /Division	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Total O/s	•	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Total O/s	Para Dropped	Para Added
1	EE.T&T,Umiam											1								2			3	•											1								2				3		
2	EE.T&T,Shillong			3			7			6				13					7				36	•			3			7			6				13				7				36		
3	EE.System Protection,Umiam														2					5			7	•															2				5				7		
4	EE.T&T,Byrnihat					2				2								11					15	•					2				2								11				15		
5	EE.T&T,Tura				2			7												9			18	•				2			7											9				18		
6	EE.Market Operation Divn.SLDC																1			1			2	•																		1			1		2		
	TOTAL	0	0	3	2	2	7	7	0	8	0	1	0	13	2	0	1	18	7	10	0	0	81	•	0	0	3	2	2	7	7	0	8	0	1	0	13	2	0	1	18	7	10	0	0	81	0	0

STATEMENT "A"

POSITION OF OUTSTANDING INTERNAL AUDIT OBJECTION(OFFICE/DIVISION)

FOR ALL OFFICES UNDER DISTRIBUTION ,MePDCL.

		No of objection outstanding as per last statement 30.09.25																							No of objection outstanding as31.12.25																															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	23	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
Sl No	Office /Division	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Total O/s	*	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	Total O/s	Para Dropped	Para Added
1	EE.EKH(D),Shillong										8						11				22		41	*										8							11				22		41		
2	EE.WKH(D)Divn, Nongstoin	3	6			7		12			16										9		53	*	3	6			7		12			16										9		53		
3	EE.Jowai(D)Divn,Jowai	11	9		9			7			16										20		72	*	11	9		9			7			16										20		72		
4	EE.WGH(D)Divn,Tura	8	8		8			19														15	58	*	8	8		8			19														15	58		
5	EE.Tura(D)Divn,Tura				4			3												10			17	*				4			3													10		17		
6	EE.EGH(D)Divn, W/Nagar		2			11														14			27	*		2			11															14		27		
7	EE.Khliehriat(D)Divn, Khliehriat													5									5	*													5									5		
8	EE.Nongpoh(D)Divn, Nongpoh		1			2					6							13					22	*		1			2				6							13					22		
9	EE.Byrnihat(D)Divn, Byrnihat	2		10		6				7									24				49	*	2		10		6				7									24			49		
10	EE.Shillong East DD,Shillong			6		4								8			6						24	*			6		4							8			6						24		
11	EE.Shillong West DD,Shillong							4									6		6	1			17	*							4								6		6	1			17		
12	EE.Shillong Central DD,Shillong	1		4		4	4		2				4			9				10			38	*	1		4		4	4		2				4			9				10			38		
13	EE.Umiam DD,Umiam	1	2		2		10		10				21			18						11	75	*	1	2		2		10		10				21			18					11	75		
14	EE.Jowai Rural (D) Divn,Jowai			2			2	6		11			23										44	*			2			2	6		11			23									44		
15	EE.GHCD,Tura	5	1			5																	11	*	5	1			5																	11		
16	EE.East Garo Hills(Rev),W/Nagar renamed South Garo Hills Distribution Division				1															17			18	*				1															17			18		
17	EE.(Rev)Garo Hills,Tura renamed South West Garo hills D/Divn		2			2										1							5	*		2			2												1					5		
18	EE.South Khasi Hills DD ,Shillong					1		5		19			3		15						9		52	*					1		5		19			3		15					9		52		
19	EE.R.E,Nongstoin																						0	*																					0		
20	EE.R.E,Jowai																						0	*																					0		
21	EE.R.E,W/Nagar																						0	*																					0		
22	EE.R.E,Tura																						0	*																					0		
23	EE.R.E,Shillong renamed EE Project																						0	*																					0		
	TOTAL	31	31	22	24	42	16	56	12	37	46	0	51	13	15	28	23	13	30	52	60	26	628	*	31	31	22	24	42	16	56	12	37	46	0	51	13	15	28	23	13	30	52	60	26	628	0	0

STATEMENT "B"

POSITION OF OUTSTANDING AG AUDIT OBJECTION(OFFICE/DIVISION)

FOR ALL OFFICES UNDER GENERATION ,MePGCL.

		No of objection outstanding as 30.09.25																						No of objection outstanding as 31.12.25																											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
Sl No	Office /Division	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	Total O/s	*	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	Total O/s	Para Dropped	Para Added
1	EE.Inv.Div II,Umiam																					0	*																							0		
2	EE.Inv.Div I,Umiam																					0	*																							0		
3	EE.Hydraulic Str, Sumer																					0	*																							0		
4	EE.Design(C),Umiam																					0	*																							0		
5	EE.R&B Div I,Umiam																					0	*																							0		
6	EE.Shillong (C)Divn.Shg																					0	*																							0		
7	EE.Small Hydro,Shillong																					0	*																							0		
8	EE.Generation I,Sumer																					0	*																							0		
9	EE.Generation II,K/Kulai																					0	*																							0		
10	EE.Generation III,Byrnihat														1							1	*														1								1		
11	EE.Stage-IV,K/Kulai																					0	*																							0		
12	EE.Generation System Protection ,Sumer																					0	*																							0		
13	EE.Generation Umiam																					0	*																							0		
14	SE.Ganol Small Hydro project , Rangkhon.																	2			5	7	*																		2			5	7		
15	Executive Engineer, New Umtru Civil Divn,Byrnihat.																	4				4	*																		4				4		
16	CPM,MLHEP,Amlarem										1			1								2	*									1				1								2		
17	CE,Civil Shillong																					0	*																							0		
18	CE,Generation																	2				2	*																		2				2		
19	CE (C) (HP&HC)																					0	*																							0		
20	ACE (C) Hydro Planning Umiam															4						4	*															4						4		
21	Director Generation																4				4	8	*																4				4	8		
	TOTAL	0	0	0	0	0	0	0	0	0	1	0	0	1	1	4	4	8	0	0	9	28	*	0	0	0	0	0	0	0	0	0	1	0	0	1	1	4	4	8	0	0	9	28	0	0

STATEMENT "B"

POSITION OF OUTSTANDING AG AUDIT OBJECTION(OFFICE/DIVISION)

FOR ALL OFFICES UNDER DISTRIBUTION ,MePDCL.

		No of objection outstanding as 30.06.25																							No of objection outstanding as 30.09.25																														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
Sl No	Office /Division	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	Total O/s	•	up to Mar 2005	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	Total O/s	Para Dropped	Para Added
1	EE.EKH(D),Shillong								1										2			3	•								1										2			3		
2	EE.WKH(D)Divn, Nongstoin																					0	•																					0		
3	EE.Jowai(D)Divn,Jowai													1								1	•													1								1		
4	EE.Khliehriat(D)Divn, Khliehriat																					0	•																					0		
5	EE.Nongpoh(D)Divn, Nongpoh												1									1	•												1									1		
6	EE.Byrnihat(D)Divn, Byrnihat						1							3								4	•						1							3								4		
7	EE.EGH(D)Divn, W/Nagar																					0	•																					0		
8	EE.WGH(D)Divn,Tura																					0	•																					0		
9	EE.GHCD,Tura														2							2	•														2							2		
10	EE.Tura(D)Divn,Tura																					0	•																					0		
11	EE.Shillong East DD,Shillong																					0	•																					0		
12	EE.Shillong West DD,Shillong							1														1	•							1														1		
13	EE.Jowai Rural (D) Divn,Jowai															3						3	•															3						3		
14	EE ,South West Garo Hills (D)Divn,Tura																					0	•																					0		
15	EE South Khasi Hills (D)Divn,Shg															5						5	•															5						5		
16	EE.Umiam DD,Umiam																					0	•																					0		
17	EE.R.E.C,Tura																					0	•																					0		
18	EE.R.E.C,Nongstoin																					0	•																					0		
19	EE.R.E.C,Jowai																					0	•																					0		
20	EE.R.E.C,Shillong																					0	•																					0		
	TOTAL A	0	0	0	0	0	1	1	1	0	0	0	1	4	2	8	0	0	2	0	0	20	•	0	0	0	0	0	1	1	1	0	0	0	1	4	2	8	0	0	2	0	0	20	0	0

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| | | No of objection outstanding as 30.06.25 | | | | | | | | | | | | | | | | | | | | | | No of objection outstanding as 30.09.25 | | | | | | | | | | | | | | | | | | |

STATEMENT "B"

POSITION OF OUTSTANDING AG AUDIT OBJECTION(OFFICE/DIVISION)

FOR ALL OFFICES UNDER HOLDING COMPANY ,MeECL

| | | No of objection outstanding as 30.06.25 | | | | | | | | | | | | | | | | | | | | | | | No of objection outstanding as 30.09.25 | | | | | | | | | | | | | | | | | | |