



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



Office Order No. CRAD/48/2024-25/98

Dated – 29-01-2025

As approved by Director/RAIDT, the tour programme for 4th 2024-25 quarter is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit & (Working Days	Transit from & to Kolkata	Desk Review
I	O/o the Commissioner of Customs (Prev.), Shillong (Including Expenditure & Reward cases)	01.04.2023 to 31.03.2024	Kamalesh Khanta, SAO Raj Tilak Patel, AAO Suvendhu Mandal, AAO	25.02.2025 to 12.03.2025 (12)	24.02.2025 & 13.03.2025	21.02.2025
V	O/o the Shillong Customs Division	01.04.2021 to 31.03.2024	Subrata Shit, AAO Prasun Kanti Roy, AAO Soham Majumdar, Ar. Rupak Banerjee, Ar.	04.03.2025 to 24.03.2025 (14)	03.03.2025 & 25.03.2025	28.02.2025

- Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.
- Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer.
- No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.
- As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish the Draft Inspection Report (DIR) along with a soft copy of the Report, related Annexures, KD as well as Data received /audited for the respective unit.** Delay, if any, in submitting the DIR should

be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e. mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**
6. Contribution to Para(s)/A. Q(s) by members of the audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with soft copy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. A detailed Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with the desired information.
10. As per the instructions issued by Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR
13. **Page marking of IR should be done properly**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**
Copy to: All Officials of CRAD

Jaya Basu Sarkar

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



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Office Order No. CRAD/48/2024-25/100

Dated – 29-01-2025

Field Party-III, currently conducting Compliance Audit of O/o the ADGFT-Kolkata is extended till 07.03.2025 with the following team members:

1. Shri Anil Kr. Singh, SAO
2. Shri Subrata Kumar Roy, AAO
3. Shri Parashuram Das, AAO
4. Shri Mayukh Biswas, AAO
5. Shri Vikash Kr. Yadav, AAO.
6. Shri Mihir Lal Sarkar, Asst. Supvr.

The following members are added w.e.f 29.01.25.

1. Shri Amit Sharma, AAO
2. Shri Sourav Mondal, Asst. Supvr.

इसे निदेशक/अप्रत्यक्ष-कर के अनुमोदन से जारी किया जाता है।

Jaya Basu

Sarkar

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Office Order No. CRAD/48/2024-25/101

Dated – 03-02-2025

As approved by Director/RAIDT, The Revised Tour Programme for O/o the Commissioner of Customs, Shillong (Prev.) is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit & Working Days	Transit from & to Kolkata	Desk Review
I	O/o the Commissioner of Customs (Prev.), Shillong (Including Expenditure & Reward cases)	01.04.2023 to 31.03.2024	Kamalesh Khanta, SAO Raj Tilak Patel, AAO Suvendhu Mandal, AAO	18.03.2025 to 03.04.2025 (12)	17.03.2025 & 04.04.2025	13.03.2025

- Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.
- Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer.
- No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.
- As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish the Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.
- Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**
- Contribution to Para(s)/A. Q(s) by members of the audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with soft copy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

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8. **Allocation of work and Audit Notebook** must be furnished separately. A detailed Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with the desired information.
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11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR
13. **Page marking of IR should be done properly**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
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