



**INDIAN AUDIT & ACCOUNTS DEPARTMENT
DIRECTOR GENERAL OF AUDIT, CENTRAL, KOLKATA**

8, Kiran Shankar Roy Road, Kolkata-700001

Phone : 2254-0221

FAX: 2262-1621

Audit Programme for the 2nd Quarter of 2026-27

OAP-XXXVIII

Sl- No-	Statement & Item No-	Name of the Unit	Audit from	Audit to	No- of days
Desk Review with OAD-AB-SAR in presence of the CA and Article Clerk on 29.09.2026 and 30.09.2026					
1*	UC-496	Maulana Abul Kalam Azad Institute for Asian Studies, Kolkata, IB Block, 166, Sec-III Azad Bhawan, Salt Lake, Kolkata-700106 (Financial Audit, FY 2025-26)	01-Oct-26	13-Oct-26	8
H- Qtr : 29/09, 14/10			Holiday: 02/10		
* The audit party is required to obtain a certificate from the SAR unit stating that "no changes are/will be made in the accounts approved later on by BoG/Competent Authority after the audit by the C&AG".					

Sl- No-	Name	Designation
1	Shri Birendra Kumar Jha	Sr. AO
2	Shri Kala Chand Banik	AAO
3	Shri Subir Biswas	Sr. Ar.
4	Mr. Himansu Kumar Adhikary	CA
5	Ms. Mamta Jain	Article Clerk

NB: 1) Party may collect necessary information regarding structure of IR & objectives from the Sr- AO/OA(HQ) prior to commencement of audit-

2) Collect the paper clippings, if any-

3) See Special Point Register & Collect List of Outstanding Paras from the concerned section-

4) Party will collect necessary informations regarding Complaint Cases from OAD-HQ and examine the same in details.

5) Report on complaint cases, paper clippings need to be handed over to AAO of the concerned section directly.

6) The party is required to collect the Master File for Risk Analysis from OAD/HQs and submit the same to OAD/HQs on completion of audit after updating Risk Analysis based on CR Module and determining the Risk Score.

7) All the vouchers pertaining to test month must be checked by audit.

8) As directed, Desk review should contain i) Trend analysis for 3 years, ii) Focus areas, iii) Specific work allotment and iv) IT-Access/ Data Analysis Angles.

Dy. Director (Inspection)

Copy forwarded to:

1- DGA(C) Secretariat

2- Dy. Director (Inspection) Secretariat