INDIAN AUDIT & ACCOUNTS DEPARTMENT
DIRECTOR GENERAL OF AUDIT, CENTRAL, KOLKATA
8, Kiran Shankar Roy Road, Kolkata-700001
Phone : 2254-0221 FAX: 2262-1621

Revised Audit Programme for the 2nd Quarter of 2026-27

OAP-X

Sl- No-	*Statement & Item No-*	*Name of the Unit*	*Audit from*	*Audit to*	*No- of days*
		Transit to Guwahati as well as File collection and Desk Review at BO-GHY on 06.07.2026			
		Transit to Tezpur on 07.07.2026			
1*	LGBRIMH/ GHY	Lokopriya Gopinath Bordoloi Regional Institute of Mental Health (LGBRIMH), Tezpur, Post Box No. 15, Dist: Sonitpur, Assam- 784001 ***(Financial Audit, FY 2025-26)***	08-Jul-26	28-Jul-26	15
		Transit Back to Kolkata on 29.07.2026			
		Desk Review on 03.08.2026			
2	UC-99	Pay and Accounts Office, Agriculture & Cooperation, Kolkata, Nizam Palace, 234/4, A.J.C Bose Road, Kolkata-700020 ***(FY 2025-26)***	04-Aug-26	13-Aug-26	8
		Desk Review with OAD-AB-SAR on 21.08.2026			
		Transit to Agartala on 23.08.2026			
3*	UC-848	Indian Institute of Information Technology, Agartala, Barjala, Jirania, West Tripura- 799046 ***(Financial Audit FY 2025-26)***	24-Aug-26	07-Sep-26	9
		Transit Back to Kolkata on 08.09.2026			
		Desk Review on 18.09.2026			
4	UC-414	Employees' State Insurance Corporation (ESIC), Hospital & Occupational Disease Centre (EZ), Joka, Kolkata, Diamond Harbour Road, PO - Joka, Kolkata, West Bengal - 700104 ***(FY 2024-26)***	21-Sep-26	14-Oct-26	17

H- Qtr : 30/07 to 03/08, 14/08 to 21/08, 09/09 to 18/09, 15/10 ***Holiday: 26/08, 02/10***
Additional Holiday: 04/09 (Unit will remain closed on the occasion of Janmashtami)

** The audit party is required to obtain a cerificate from the SAR units 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 Praveen Kumar	Sr. AO
2	Shri Kamta Prasad Bharti	AAO
3	Shri Ritesh Kumar (ID-0955)	AAO
4	Shri Rabindra Kumar Shaw *up to 30.07.2026*	Sr. Ar.
5	Shri Ashok Sarkar *w.e.f. 21.08.2026 to 09.09.2026*	Sr. Ar.
6	Shri Dhiraj Kumar *w.e.f. 18.09.2026*	Ar.
7	Shri Saurav Kumar (ID -1441) *w.e.f. 03.08.2026 , up to 14.08.2026*	Ar.

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) All the teams in their desk review should include a point based on available information, probable data analysis on prevailing IT system which is proposed to be taken up during audit.

9) Collect and execute data analysis on data/tables in respect of Core functions, Entitlement(Salary data/ TA etc), DBT (if any) and other relevant data and submit a report on the same with the IR. They may consult with the Data Analytic resource persons assign for the wing(OAD).

10) The team may take up with the unit in advance for Access to CPP portal as instructed by HQ and ensure audit of procurement through the said system.

18/09

Dy. Director (Inspection)

Copy forwarded to:

1- DGA(C) Secretariat

2- Dy. Director (Inspection) Secretariat

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Revised Audit Programme for the 2nd Quarter of 2026-27

OAP-XXV

Sl-No-	*Statement & Item No-*	*Name of the Unit*	*Audit from*	*Audit to*	*No- of days*
		Desk Review on 20.07.2026			
1	UC-95	Pay and Accounts Office, Food & Public Distribution, Kolkata, 5, Esplanade East, Kolkata-700069 ***(FY 2025-26)***	21-Jul-26	30-Jul-26	8
		Desk Review on 07.08.2026			
2	UC-499	National Institute for Research in Bacterial Infections, Kolkata, P-33, C.I.T. Road, Scheme-XM, Beliaghata, Kolkata- 700010 ***(FY 2025-26)***	10-Aug-26	25-Aug-26	12
		Desk Review on 31.08.2026			
		Transit to Darjeeling on 02.09.2026			
3	UC-531	Employees' Provident Fund Organisation, Darjeeling, Chhota Kakjhora, Hill Cart Road, P.O.- Darjeeling, West Bengal - 735101 ***(FY 2024-26)***	03-Sep-26	16-Sep-26	10
4	UC-394	Jawahar Navodaya Vidyalaya Darjeeling, Chhabbisay, Mirik, Darjeeling, WB-734214 ***(FY 2021-26)***	17-Sep-26	28-Sep-26	10
5	UC-43	Plant Protection Officer Pathologist plant Quarantine and Fumigation station, Darjeeling, Panitanki, Darjeeling, West Bengal - 734429 ***(FY 2021-26)***	29-Sep-26	07-Oct-26	7
		Transit back to Kolkata 08.10.2026			
		H- Qtr : 20/07, 31/07 to 07/08, 27/08 to 01/09, 9/10		***Holiday: 26/08, 02/10***	

Sl- No-	*Name*	*Designation*
1	Shri Sanjay Kumar	Sr. AO
2	Shri Barun Paul ***up to 31.07.2026***	AAO
3	Shri Subhajit Sur	AAO
4	Shri Saikat Das ***w.e.f. 07.08.2026, (HQ: 02.09.2026 to 04.09.2026), Transit to Darjeeling on 06.09.2026***	AAO (F&C)
5	Shri Abhijit Chakrabarty	Supvr.

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) The party is required to fill all the relevant fields of Top Sheet and Title Sheet. Further, KD marking should be done properly.

9) The respective Sr. AO is required to do the complete field visit in OIOS while leaving the party.

10) All the teams in their desk review should include a point based on available information, probable data analysis on prevailing IT system which is proposed to be taken up during audit.

11) Collect and execute data analysis on data/tables in respect of Core functions, Entitlement(Salary data/ TA etc), DBT (if any) and other relevant data and submit a report on the same with the IR. They may consult with the Data Analytic resource persons assign for the wing(OAD).

12) The team may take up with the unit in advance for Access to CPP portal as instructed by HQ and ensure audit of procurement through the said system.

1/8/09

Dy. Director (Inspection)

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