



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

8, Kiran Shankar Roy Road, Kolkata-700001

Phone : 2254-0221

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

**OAP-X**

| Sl-<br>No-                                                                                                                                                                                                   | Statement &<br>Item No- | Name of the Unit                                                                                                                                                | Audit from | Audit to  | No- of<br>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/<br>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              |
| H- Qtr : 30/07 to 03/08, 14/08                                                                                                                                                                               |                         |                                                                                                                                                                 | Holiday:   |           |                |
| * 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 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 Saurav Kumar (ID -1441) w.e.f. 03.08.2026 | 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) 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.**

Copy forwarded to:

1- DGA(C) Secretariat

2- Dy. Director (Inspection) Secretariat

03/07/2021  
 Dy. Director (Inspection)