



**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-XXI

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 10.07.2026					
Transit to Santiniketan on 12.07.2026					
1*	UC-547	Visva Bharati, Santiniketan, P.O-Santiniketan, Bolpur, Dist- Birbhum, West Bengal - 731235 (Financial Audit, FY 2025-26)	13-Jul-26	19-Aug-26	27
Transit Back to Kolkata on 20.08.2026					
Desk Review with OAD-AB-SAR on 28.09.2026 and 29.09.2026					
Transit to Dimapur on 30.09.2026					
2	UC-846	North East Zone Cultural Centre (NEZCC), Dimapur, Post Box No. 98, Near Airport, Dimapur, Nagaland- 797112 (Financial Audit, FY 2023-24 and FY 2024-25)	01-Oct-26	15-Oct-26	10
Transit Back to Kolkata on 16.10.2026					
H- Qtr : 10/07, 21/08, 28/09, 21/10			Holiday: 02/10		
Addition Holiday observed at Auditee Unit: 16/07					
*The audit party is required to obtain a certificate from the Visva Bharati, Santiniketan 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 Dipak Halder	Sr. AO
2	Shri Anup Kumar	AAO
3	Shri Deepak Kumar w.e.f. 28.09.2026	AAO
4	Shri Sukanta Hansda w.e.f. 28.09.2026	Supvr.
5	Shri Rahul Kumar Dubey up to 21.08.2026	Sr. Ar.
6	Shri Dilip Kumar Shaw up to 20.08.2026	CA
7	Shri Subham Halder up to 20.08.2026	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) 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) Respective CA and Article Clerk (AC) should carry a Valid Proof of Identity (viz. Aadhar, PAN, DL, Voter ID etc.) as the same may be required at the entry gate of CAB for entry.

11) The respective NIC email IDs for the CA and AC will be intimated in due course. All correspondences by the respective CA and AC regarding the audit of the concerned CABs in a particular cluster shall be routed through the said NIC email IDs only.

12) 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.

Kant
29/7/24
Dy. Director (Inspection)

Copy forwarded to:

1- DGA(C) Secretariat

2- Dy. Director (Inspection) Secretariat