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-XXXII

Sl-No-	*Statement & Item No-*	*Name of the Unit*	*Audit from*	*Audit to*	*No- of days*
		Desk Review with OAD-AB-SAR on 04.08.2026			
		Transit to Aizawl on 05.08.2026			
1	UC-845	National Institute of Technology, Aizawl, Chaltlang, Aizawl, Mizoram - 796012 ***(Financial Audit, FY 2025-26)***	06-Aug-26	25-Aug-26	14
		Transit back to Kolkata on 26.08.2026			
		Desk Review with on 04.09.2026			
2	UC-426	Indian Institute of Management, Calcutta, Diamond Harbour Road, Joka, Kolkata, West Bengal - 700104 ***(Compliance Audit, FY 2025-26)***	07-Sep-26	13-Oct-26	26
		H- Qtr : 04/08, 27/08 to 04/09, 14/10		***Holiday: 02/10***	

Sl- No-	*Name*	*Designation*
1	Shri Shardul Amit Singh	Sr. AO
2	Shri Pratik Sharma	AAO (F&C)
3	Shri Shambodeb Pal ***w.e.f. 04.09.2026***	AAO
4	Shri Rohit Kumar Gupta ***upto 27.08.2026***	AAO
5	Shri Rahul Ganguly	Sr. 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.

Dy. Director (Inspection)

Copy forwarded to:

1- DGA(C) Secretariat

2- Dy. Director (Inspection) Secretariat