



भारतीय लेखा-परीक्षा और लेखा विभाग
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
 प्रधाननिदेशक, लेखा परीक्षा का कार्यालय, केन्द्रीय, कोलकाता
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT, CENTRAL, KOLKATA
 सीमा शुल्क प्राप्ति लेखापरीक्षा विभाग,
CUSTOMS RECEIPT AUDIT DEPARTMENT
 जी. आई. प्रेस बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता - 700001
G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA-1

Office Order No. CRAD/47/2016-17

Dated 15.09.2016

As approved by Director/RA-IDT, the following unit has been programmed for audit as detailed below:-

Sl. No.	Members of the audit team	ID No. WBKLV 401	Name of the unit (O/o the DC/AC/Supdt. of Customs)	Period of A/c to be audited	Period of visit	No. of party days
1.	1. Shri Priya Ranjan Kumar, AAO 2. Shri Swarup Kumar Bera, AAO 3. Shri Arijit Saha, Sr. Ar.	0775 0579 0851	Appraising Group-IV, Custom House, Kolkata-700001	01.07.2015 to 30.06.2016	28.09.16 to 06.10.16	7

The above audit team will be supervised by Shri Santosh Kumar AO (ID NO.: WB KLV 401 0162)

The supervising officer is requested to furnish a comprehensive review note incorporating the present position of outstanding paras relating to previous Inspection Reports, so that paras may be settled/updated wherever possible.

- No extension of party days shall be allowed except under exceptional circumstance on merit basis.
- As per the instruction of D.G.A.(C)/Kolkata the supervising officer is requested to furnish Draft Inspection Report(DIR) along with soft copies within two days from the date of completion of Inspection work. Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.
- Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K/Ds. K/D marking (i.e mentioning the position of K/Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with.
- Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format:

Sl. No	Para No	A.Q No(s)	Contributed by

- The supervising officer is also requested to furnish the auditee profile (No. of subunits e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
- Allocation of work and Audit Note Book must be furnished with separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
- As per the Internal Test Audit's (ITA) instruction, the Sl. No.17 of the Title Sheet (Receipt Audit) should be duly filled in with desired information.
- As per the instruction issued from Hd. Qtrs., copy of the Code of Ethics is to be handed over to the head of the unit and a certificate to the effect is to given along with the IR.
- Title Sheet & Top Sheet should be filled in properly and authenticated with dated signature.
- Page marking/indexing should be done properly. Copy of sanctioned Audit Programme should be placed in the IR Files. Grading of IR should be filled in. Complete Review Note should be submitted with the IR.

नयन सिद्धांत
 ले.प.अ./सी.आर.ए.डी.

Copy to:

- Shri Santosh Kumar, AO *26/9/16*
- Shri Priya Ranjan Kumar, AAO *26.9.16*
- Shri Swarup Kumar Bera, AAO
- Shri Arijit Saha, Sr. Ar. *Asaha 26/9/16*
- A.O./CRAD (IR) *26/9/16*

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