



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 प्राप्त 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-700 001

Dated 28.12.2016

Office Order No. CRAD/2016-17/ 78

As approved by Principal Director of Audit(C),Kolkata, 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 Nitish Kumar, AAO 2. Shri Santanu Banerjee, AAO 3. Shri Nikhil Kumar, Sr. Ar	0827 0460 0879	Malda Customs Division (Receipt & Expenditure)	01.10.15 to 30.09.16	18.01.17 to 16.02.17	20

Transit to Malda on 17<sup>th</sup> January'2017 and back on 17<sup>th</sup> Feb' 2017.

The above audit team will be supervised by Shri Krishna Kumar, AO (ID NO.: WB KLV 401 0729)

- 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.
- Paras of the previous IRs may only be updated after proper verification to the satisfaction of the supervising officer.
- No extension of party days shall be allowed except under exceptional circumstance on merit basis.
- As per the instruction of P.D.A.(C), Kolkata, the supervising officer is requested to furnish Draft Inspection Report(DIR) along with soft copy 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. **K.D marking on Annexure also.**
- Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc. )

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

- The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units 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 be given along with the IR.
- Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
- An **Index of the IR in prescribed Format** to be placed on top of the IR. **Page marking of IR should be done properly.** Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
- Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred in Paras should invariably accompany with draft IR.

Copy to:

- Shri Krishna Kumar, AO
- Shri Nitish Kumar, AAO
- Shri Santanu Banerjee, AAO
- Shri Nikhil Kumar, Sr. Ar
- Sr. A.O./CRAD (IR)

डा. चक्रवर्ती  
व.ले.प.अ./सि.आर.ए.डी.