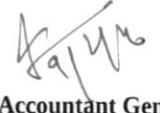


Tour Programme of Field Audit Party under AMG-IV Wing (FAP-II)

Supervised by		Shri Soumen Sarkar, Sr. Audit Officer (Com)			
Led by		Shri Vinod Gupta, Asst. Audit Officer (Com) Shri Sujan Dasgupta, Asst. Audit Officer (Com)			
Asst. Suprv/Ar./ Sr.Ar.		Shri Swapan Biswas, Asst. Supervisor			
Sl. No	Units to be audited and address (as) thereof	Period of audit	Desk Review	Working Days at Field	Category
1.	West Bengal Text book Corporation (P) Limited, 11 BT Road, Belghoria, Kolkata-700056	2024-25	05.02.2026 to 06.02.2026 (Two Days)	09.02.2026 to 18.02.2026 (08 working days)	C

<ul style="list-style-type: none"> • According to CAG officer order, commencing 1st April 2023, all teams were to carry out audit through OIOS. All audit related work like processing DP, sending report to be done through OIOS. • The teams should mention Audit Assignment No and audit Product No generated in OIOS in the file. The teams should take care to complete all the steps in OIOS before closing the OIOS assignment. In each step of audit the OIOS guidelines and procedures shall be followed. • The IR should contain brief description on purpose of functioning of the Audited entity whether the entity is fulfilling the purpose or is working keeping the purpose in view. • The team should check the objectives of the auditee unit and also note the change in scope in responsibilities of the audited unit. Thereafter, a note on the changed scope of responsibility and performance of the audited entity may be reported. • The team should check the schemes/ expenditures incurred and from the list select the expenditures for detailed audit. • Specific comments on extent of Internal Control and Internal Audit in respect of the audited entity. 	<ul style="list-style-type: none"> • Information may be collected, and observation may be floated on beneficiary schemes in the line of approved guidelines in case the unit executed/related to such schemes during the audit period. • Party should visit centers/sub centers/ subdivision other than specified one under only with approval of Headquarters. • The team should check the outstanding paras and pursue for reply to the paras outstanding. Based on the merit of the reply, team should recommend settling of the paras with justification. • Teams should update the outstanding paras and include in the present IR wherever feasible and settle the outstanding paras/ IR. • The audit should bring out a proposal of topic for DCA / PA on the Department for incorporation in audit plan 2025-26. • Beneficiary details including Bank Account No., IFS code of the bank account are to be checked in respect of all transactions initially failed but subsequently were successful during the audit period.
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Deputy Accountant General
Audit Management Group-IV