

कार्यालय महालेखाकार (लेखापरीक्षा) , बिहार , पटना

का 0 आ 0 सं 0 – प्रशि. एवं.परी. / Asst . Supervisor / 102 /21-22 / ग- 43

दिनांक -12.05.2021

कार्यालय आदेश

मुख्यालय के प्रशिक्षण विंग के परिपत्र संख्या 491 / Trg.Div . / 393 / 2021 दिनांक : 18.03.2021 के आलोक में सहायक पर्यवेक्षक के पद पर पदोन्नति हेतु वरीय लेखापरीक्षक जिनका Pay Matrix Level 6 का ग्रेड वेतन के साथ पाँच वर्ष कि नियमित सेवा पूर्ण हो गया है उनको Assistant Supervisor Pay Matrix Level 7 पर पदोन्नति हेतु 2 सप्ताह का अनिवार्य प्रशिक्षण दिया जाना है। इस हेतु पात्रता मानदंड पूरा करने वाले 107 प्रशिक्षणार्थियों को नामित किया गया है जिनको प्रशिक्षण प्राप्त करना अनिवार्य है। उक्त प्रशिक्षण में बैठने वाले अभ्यर्थियों को MS Teams के माध्यम से Work from home के तहत दो सप्ताह की अवधि 17.05.2021 से 01.06.2021 तक, प्रशिक्षण दिया जाना है। अभ्यर्थी Electronic means पर हमेशा उपलब्ध रहेंगे तथा आवश्यक कार्य हेतु बुलाये जाने पर कार्यालय में योगदान देकर प्रशिक्षण पूर्ण करेंगे। प्रशिक्षण कार्यक्रम एवं संकाय की सूची Annexure - I में संलग्न है तथा Annexure - II में नामित कुल 107 प्रशिक्षणार्थियों की सूची संलग्न है।

Training schedule	
1 st Session	10:30 AM to 11:45 AM
2 nd Session	12:00 PM to 01:15 PM
3 rd Session	02:15 PM to 03:30 PM
4 th Session	04:00 PM to 05:15 PM

MS Teams (in - house) पर प्रशिक्षण के दौरान अभ्यर्थियों की उपस्थिति अनिवार्य है। यह प्रशिक्षण मुख्यालय के प्रशिक्षण स्कंध के आलोक में ऑनलाइन कराई जायेगी। सभी प्रशिक्षणार्थियों को SAI Portal पर प्रशिक्षण हेतु रजिस्ट्रेशन करना एवं प्रशिक्षण का फीडबैक देना अनिवार्य है। सभी प्रशिक्षणार्थियों को Covid - 19 से संबंधित समय - समय पर जारी दिशा - निर्देशों का पालन करना होगा। प्रशिक्षण की अवधि में अवकाश की अनुमति नहीं है। अवकाश लेने की स्थिति में प्रशिक्षण अपूर्ण माना जायेगा। प्रशिक्षण के संचालन के लिए एक व्हाट्स एप ग्रुप प्रशिक्षण एवं परीक्षा अनुभाग द्वारा संचालित किया जायेगा।

नोट:- (1) जो अभ्यर्थी (परिशिष्ट- II) वर्तमान में प्रतिनियुक्ति पर हैं वे वर्तमान कार्यालय में यदि प्रशिक्षण , आयोजित कराई जा रही है तो शामिल हो , साथ ही Evaluation Test में भी भाग लें। प्रशिक्षण Completion का प्रमाणपत्र तथा Evaluation का अंक (प्रशासन) इस कार्यालय को यथा शीघ्र प्रेषित करें।

(2) जो अभ्यर्थी प्रतिनियुक्ति पर दूसरे कार्यालय में है एवं Training इस कार्यालय से करना चाहते हैं वे पदस्थापित कार्यालय की सहमति से दिनांक 14.05.2021 तक इस कार्यालय को अवगत करायेंगे जिसके बाद उनके आवेदन पर विचार नहीं किया जायेगा।

(3) प्रत्येक सत्र के उपरांत प्रशिक्षुओं को 10 वस्तुनिष्ठ प्रश्न गूगल फॉर्म लिंक के माध्यम से उपलब्ध कराए जायेंगे। सभी फैकल्टी को यह निर्देश दिया जाता है कि वे प्रश्नपत्र उत्तर सहित प्रशिक्षण प्रारंभ होने की तिथि से पूर्व प्रशिक्षण एवं परीक्षा अनुभाग को उपलब्ध करावें।

(प्राधिकार: महालेखाकार का आदेश दिनांक:11.05.2021)

हस्ता/-

उपमहालेखाकार (प्रशासन)

संख्या : प्रशि. एवं परी. / Asst . Supervisor / 102 / 21-22 /

दिनांक :-12.05.2021

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु अग्रसारित :-

1. महालेखाकार (लेखापरीक्षा) का सचिवालय ।
2. उप महालेखाकार (प्रशासन) / (AMG - I to AMG - V) का सचिवालय ।
3. वरीय लेखापरीक्षा अधिकारी / AMG – I to V & CRA
4. समस्त वरीय लेखापरीक्षा अधिकारी (मु०) को इस अनुरोध के साथ कि अपने अनुभाग / प्रक्षेत्र के सभी प्रशिक्षणार्थियों को अपने स्तर से सूचित करें ।
5. WhatsApp Group
6. Sr.AO/Admin/Trg . & Exam O / o the PAG (A & E) Jharkhand , Ranchi - 834002 (For Shri Harsh Sharma, Sr. Auditor) से अनुरोध है कि Civil Audit कार्यालय राँची में होने वाले प्रशिक्षण में अभ्यर्थी को शामिल कराने की कृपा करें तथा प्रशिक्षणोपरांत इसकी सूचना इस कार्यालय को देने की कृपा करें ।
7. Sr.AO/Admin/Trg . & Exam O / o the PAG (A & E) Odissa, Puri -752003 (For Shri Shesdeep Patra, Sr. Auditor) से अनुरोध है कि Civil Audit कार्यालय ओडिसा में होने वाले प्रशिक्षण में अभ्यर्थी को शामिल कराने की कृपा करें तथा प्रशिक्षणोपरांत इसकी सूचना इस कार्यालय को देने की कृपा करें ।
8. सूचनापट्ट ।

नीरज कुमार

व.ले.प.अ./ प्र.एवं परी.

Annexure-I

Training schedule of eligible officials for promotion to the post of Assistant Supervisor (Audit Streams)

DAY	SESSION/ Faculty Name	TOPIC	CONTENT	SYLLABUS
17.05.2.2021	SESSION 1 & 2 Sh. Sanjeev Kumar, AAO/RR	Overview of DPC Act 1971 and Regulations on Audit and Accounts 2020 Examination of Cash book and other preliminary records in field audit - Methodology and procedures	Provisions of CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020 Examination of Cash Book, DDOs Role and Responsibilities (iii)Bank / Treasury Reconciliation (iv) Audit findings on examination of Cash Book	CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020 Rule 13-General Instructions on handling cash-CGA (R&P) Rules,1983
	SESSION 3 & 4 Sh.Sanjeev Kumar, AAO/RR	Audit of Stores and Stock	Provisions relating to Audit of Stores and Stock Key areas of audit scrutiny relating to purchase, custody, issue and write off/disposal of stores Checklist for Audit of Stores and Stock Audit findings on examination of Stores and Stock Exercises and Case studies	Section II - Chapter-4 Audit of Stores and Stock, MSO (Audit) 2002 Regulations 35, 36 and 37 of Regulations on Audit and Accounts 2020 (iii)Chapter – 7 of GFRs 2017 – Inventory Management
18.05.2021	SESSION 1 & 2 Sh. Pankaj, SAO	Examination of preliminary records in field audit Examination of contracts	Sampling of vouchers exceeding a threshold limit, sampling methods, Audit of selected Vouchers. Examination of Agreements, Memoranda of Understanding, Memoranda of Agreement and Contracts up to a threshold level –Issues for audit scrutiny, Case studies and audit findings	Section – III - Chapter-3 (3.1.20) - Audit of Vouchers - MSO (Audit) 2002 Section – III - Chapter-7 Audit of Contracts - MSO (Audit) 2002

	SESSION 3 & 4 Sh.Sanjeev Kr. Mishra, SAO/Comml.	Verification of account balances in the Income and Expenditure Account/Profit & Loss Account in Financial Attest Audit	I)Structure of Financial Statements in different organizations like Autonomous bodies, Companies etc. Accounting and preparation of Financial Statements – records and process – including Trial Balance, Adjusting /Transfer entries Checks to be exercised in examination of Profit and Loss Accounts/I&E Accounts Verification of the balances of assets and liabilities and BRS (v)Basic exercises on above	Section II - Chapter 5 – Audit of Commercial accounts and Chapter 6 – Audit of Non Commercial Autonomous bodies and Non – Govt. Institutions – MSO (Audit) 2002 Chapter 7 and 8 of Regulations on Audit and Accounts 2020 Appendix-8.6 - Audit Checks for Certification Audit of Autonomous Bodies- Manual of Instructions for Audit of Autonomous Bodies 2007
19.05.2021	SESSION 1 & 2 Sh. Muktanand, AAO	Pay fixation of staff in audited entity	(i) Central Pay Revision Commission (ii) Scale of pays/pay levels (iii)Entry cadre and Promotion cadre fixations	Central Pay Commission Rules & Regulations governing Pay and Pay Fixation including OMs
	SESSION 3 & 4 Sh. Muktanand, AAO	Pay fixation of staff in audited entity	(i)Different types of pay fixations when an official is appointed, promoted, upgraded and reduction in pay etc. of Central payrules (ii) MACP/NFU fixations (iii)Effect of penalty on pay fixations	Central Pay Commission Rules & Regulations governing Pay and Pay Fixation including OMs

20.05.2021	SESSION 1 & 2 Sh. Arun Kumar, AAO/PPG	(i) Audit planning, collection and updation of data including preparation of initial Audit Plan	(i) Creation/Updation of databank /portfolio of audited organisation /programme etc. (ii) Risk assessment methodology for identification of risk areas for preparation of initial version of Annual audit plan in Headquarters. (iii) Issues for audit scrutiny of vouchers, Sampling techniques for selection of vouchers viz., Simple random sampling, Monetary unit sampling, Stratified sampling, etc.	Section-III Chapter-1 Central Audit, MSO (Audit) 2002 Chapter 11 of Regulations on Audit and Accounts 2020
	SESSION 3 & 4 Sh.T.K.Ghosh, SAO/FINAT	Checking of (i) Schedules of Finance and Appropriation Accounts received from A&E (ii) Monthly Civil Account (iii) Monthly Account of Expenditure (iv) Transfer Entries	(i) Audit Scope and Objectives (ii) Source Documents and 7 - tier classification (iii) Audit Approach and procedure (iv) Issues for Audit Scrutiny and checklists (v) Checking of selected schedules of Finance and Appropriation accounts and cross checking of arithmetical accuracy	Section-III Chapter-1 Central Audit and Chapter 16 – Certification of Finance Accounts and Appropriation Accounts, MSO (Audit)
21.05.2021	SESSION 1 & 2 Sh. S.C.Jha, SAO/FAW	Examination of sanctions	(i) Audit Scope and Objectives (ii) Source Documents (iii) Audit Approach and procedures (iv) Issues for Audit Scrutiny and checklists for audit of sanctions (v) Audit findings	Section-III Chapter-1 Central Audit, MSO (Audit) 2002
	SESSION 3 & 4 Sh.S.C.Jha, SAO/FAW	(i) Sampling of Vouchers submitted by AG(A&E) to Audit and detailed checking	(i) Audit Scope and Objectives (ii) Source Documents (iii) Hands on exercises	Section-III, Chapter-I Central Audit of MSO (Audit) 2002

24.05.2021	SESSION 1 & 2 Sh. Sh. Danish Hayat, AAO	Introduction to MS Excel & IDEA	Various functions of MS Excel and IDEA Usage of MS EXCEL and IDEA for sampling of vouchers Hands on exercises on MS EXCEL and IDEA	Exercises on use of MS EXCEL and IDEA
	SESSION 3 & 4 Sh. Birendra Mishra, AAO	(i) Reporting of Audit Findings (ii) Follow-up of audit observations	Reporting framework/procedure of Audit findings and Follow-up of Audit observations Case studies and exercises on above	Section-III Chapter-1 Central Audit, MSO (Audit) 2002 Chapters 11 and 12 of Regulations on Audit and Accounts 2020
25.05.2021	SESSION 1 & 2 Sh. Sanjeev Kumar, SAO/CLAIM	(i) PFMS	(i) PFMS – duties and responsibilities of Maker and Checker (ii) Processing of bills through PFMS at DDO & PAO level (iii) Monthly reconciliation with PAO	Public Financial Management System Budget and Expenditure Monitoring System Login credentials of iBEMS and integration of iBEMS with PFMS (IA&AD Specific), Role of users as per hierarchy and their functions
	SESSION 3 & 4 Sh. Sh. Sanjeev Kumar, SAO/CLAIM	(ii) BEMS	(i) Uploading of Budget Requirement by DDO /Sanctions Received. (ii) Uploading of periodical reports and returns in iBEMS Portal (iii) Enforcing budget and cash management based on the instructions issued by Budget Wing in Headquarters Office.	Public Financial Management System Budget and Expenditure Monitoring System Login credentials of iBEMS - Role of users as per hierarchy and their functions and integration of iBEMS with PFMS
26.05.2021	SESSION 1 & 2 Sh. Devendra Kumar, AAO/FAW	(i) Calculation of Income Tax of Staff	(i) Salary structure, various components, taxable items, exemptions, savings, various sections of IT Act applicable for Salaried Class employees	(i) Income Tax Act Provisions applicable to Salaries and computation of Income Tax (ii) Procedure for E- filing of returns

	SESSION 3 & 4 Smt. Nisha Kiran, AAO/CLAIM	(i) Calculation of Income Tax of Staff	(i) Form-16 and its significance (ii) House Property (iii) E-filing of Returns (iv) checklist for audits scrutiny (v) Exercises on above	(i) Income Tax Act Provisions applicable to Salaries and computation of Income Tax (ii) Procedure for E-filing of returns
27.05.2021	SESSION 1 & 2 Sh. Rakesh Kumar Ranjan, AAO	Recruitment Procedures in IA&AD	(i) Cadres in IA&AD and the applicable Recruitment Rules for Direct Recruitment (ii) Creation of Posts (iii) Age Relaxations for Appointments (iv) Maintenance of Direct Recruitment Rosters	Notifications on RRs for various posts Section-II Establishment Manual, Chapters 13 and 14 Section-III, Establishment Manual –Post Based Rosters- Chapter 25
	SESSION 3 & 4 Sh. Amit Kumar Jha, AAO(A)/Estt.	Recruitment Procedures in IA&AD	(i) Recruitment through SSC-examination of mandatory documents of direct recruits, Joining procedure, Medical examination (ii) Consultation with and Recruitment through UPSC (iii) Recruitment by Absorption / Deptn. (iv) Probation on Appointment (v) Appointment on Compassionate grounds (vi) Sports quota recruitment	Section-II Establishment Manual- Chapter 16 and 23 Section-II Establishment Manual Chapter 15 Section-II Establishment Manual- Chapter 18 and 19 Section-III, Chapter-31 of Establishment Manual Section-III, Chapter-30 of Establishment Manual
28.05.2021	SESSION 1 & 2 Sh. Vikash Kumar, SAO/CC	RTI Act – Overview of the Act and its provisions	(i) Jurisdiction, important definitions (Information, record, right to information, public authority, third party), (ii) Suo-motu disclosure under Section 4 (1)(b), (iii) Request, disposal of request including transfer under Section 6(3), (iv) Exemption from disclosure of information under Section 8, (v) Rejection, appeal, third party information, fee to be paid, exemption from payment of fee, penalties,	The Right to Information Act, 2005 Right to Information (Regulation of Fee & cost) Rules, 2005

			(vi) Relation with Official Secrets Act, 1923 and list of exempted organization (Schedule-2) and power to make rules	
	SESSION 3 & 4 Sh. Vikash Kumar, SAO/CC	RTI Act information- How to process the applications in various stages	Preparation of replies to 'request' and drafting of speaking order in case of 'appeal'	The Right to Information Act, 2005, Right to Information (Regulation of Fee & cost) Rules, 2005
31.05.2021	SESSION 1 & 2 Sh. Vinay Kr. Shrivastava, AAO/CC	Legal work	(i) Applicable rules (ii) Scrutiny of complaints received (iii) Memorandum and its drafting (iv) Preparation of 'charge sheet' and annexures'	CCS (CCA) Rules, 1965 CCS (Conduct) Rules, 1964
	SESSION 3 & 4 Sh. Aashish Kumar, AAO(A)/CC	Legal Work	(v) Preparation of para-wise replies to the applications filed in Central Administrative Tribunal (vi) Preparation of Counters to the writ petitions, etc. filed in the High Court (vii) Maintenance of relevant Registers for DC/VC cases	CCS (CCA) Rules, 1965 CCS (Conduct) Rules, 1964
1.06.2021	SESSION 1 & 2 Sh. Hiralal Singh, SAO	Procurement through GeM	(i) Procurement procedures as per GFRs 2017 (ii) Provisions of General Financial Rules 2017 applicable to GeM (iii) Roles, Responsibilities and Obligations of Buyer Buying Modes in GeM	
	SESSION 3 & 4 Sh. Sh. Hiralal Singh, SAO	Procurement through GeM	(i) How to do procurement through GeM - Practical examples	

Sessions	Timing
I	10:30AM to 11:45 AM
II	12:00 PM to 1:15 PM
III	2:15PM to 3:30PM
IV	4:00 PM to 5:15 PM

Mode of Training : Online Through M. S. Teams

Note : Link for above training will be provided through Whatsup No./Group

ANNEXURE-II			
List of eligible participants for mandatory training for promotion to the post of Asstt. Supervisor			
Sl. No	Name of Participants (Shri/Smt.)	Designation	Remarks
CIVIL AUDIT			
1	Aarti Kumari No. 2	AAO (A)	
2	Aditya Sharan Koasleh	Asstt. Supervisor	Provisionally promoted
3	Ajay Kumar Jha	AAO (A)	
4	Ajay Kumar Singh No. 2	AAO (A)	
5	Ajit Kumar No. 6	AAO (A)	
6	Akhilesh Shukla	Sr.Auditor	
7	Aman Meena	Asstt. Supervisor	Provisionally promoted
8	Amar Kishore	AAO (A)	
9	Ambedkar Kumar Rajak	Sr.Auditor	
10	Amit Kumar No. 4	Sr.Auditor	
11	Amit Kumar No. 5	AAO (A)	
12	Anand Mani Tiwari	AAO (A)	
13	Anil Kumar Medhavi	Sr.Auditor	
14	Arun Kumar Jha	AAO (A)	
15	Ashutosh Abhimanyu	Sr.Auditor	
16	Ashwini Kumar No. 2	AAO (A)	
17	Attaullah Hussain	AAO (A)	
18	Bablu Kumar No. 2	Sr.Auditor	
19	Bikesh Sharma	AAO (A)	
20	Chandra Bhanu Kumar	AAO (A)	
21	Deepak Kumar Deepak	Sr.Auditor	
22	Deoraj Gupta	Asstt. Supervisor	Provisionally promoted
23	Dhananjay Kumar Verma	Sr.Auditor	
24	Dharmendra Kumar Yadav	AAO (A)	
25	Dilip Kumar No. 2	Sr.Auditor	
26	Diwan Rehan Khan	Sr.Auditor	
27	Gaurav Mishra	Sr.Auditor	
28	Gautam Kumar Rana	Sr.Auditor	
29	Girdhari Kumar	AAO (A)	
30	Harsh Sharma	Sr.Auditor	Depn. To PAG (A&E), Ranchi, w.e.f. 03.01.2020
31	Indrani devi	Asstt. Supervisor	Provisionally promoted
32	Kirti Azad	AAO (A)	
33	Kunal Kumar No. 1	Sr.Auditor	
34	Lavkush Kumar	Sr.Auditor	
35	Madhuresh Kumar	AAO (A)	
36	Manish kant Kumar	Sr.Auditor	
37	Manish Kumar No. 3	Sr.Auditor	

38	Manish Kumar No. 4	Sr.Auditor	
39	Manish Ranjan Kumar	AAO (A)	
40	Manoj Kumar Ray	AAO (A)	
41	Mantu Kumar Tiwari	AAO (A)	
42	Md. Insan	AAO (A)	
43	Meena Rajak	Asstt. Supervisor/ Supervisor	Provisionally promoted (Yet to join the post)
44	Mritunjay Kumar No. 3	AAO (A)	
45	Nanku Sahu	AAO (A)	
46	Nirmal Kr. Pandey	Asstt. Supervisor	Provisionally promoted
47	Nirmal Kumar	Sr.Auditor	
48	Nutan Prakash	AAO (A)	
49	Om Prakash No. 1	Asstt. Supervisor	Provisionally promoted
50	Pankaj Kumar Lal	Sr.Auditor	
51	Pappu Kumar No. 2	AAO (A)	
52	Pradeep Kumar No. 1	Sr.Auditor	
53	Pradip Kumar No. 2	AAO (A)	
54	Prashant Kumar Singh	Sr.Auditor	
55	Praveen Kumar No. 3	AAO (A)	
56	Pravir Kumar Yadav	Sr.Auditor	
57	Rahul Chandan	AAO (A)	
58	Raj Kishore Shukla	Asstt. Supervisor	Provisionally promoted
59	Raj Kumar No. 1	Asstt. Supervisor	Provisionally promoted
60	Rajesh Kumar No. 1	Asstt. Supervisor	Provisionally promoted
61	Rajiv Ranjan Bharti	Sr.Auditor	
62	Rajkumar No. 3	AAO (A)	
63	Raju Kumar No. 2	Sr.Auditor	
64	Ranjeet Kumar No. 1	Asstt. Supervisor	Provisionally promoted
65	Ranjeet Kumar Singh	AAO (A)	
66	Ritesh Narayan	AAO (A)	
67	Sanat Kumar Thakur	Sr.Auditor	
68	Sanatan Kumar	AAO (A)	
69	Sanjay Kumar No. 5	Sr.Auditor	
70	Saurabh Kumar Jha	AAO (A)	
71	Sharwan Kr. Dayal	Asstt. Supervisor	Provisionally promoted (Yet to join the post)
72	Shashank Shekhar No. 1	AAO (A)	
73	Shashi Ranjan	AAO (A)	
74	Shashikant Kumar	AAO (A)	
75	Shesdeep Patra	Sr.Auditor	Depn. To AG (A&E), Odissa, w.e.f. 14.06.2019
76	Shiv Kumar Singh No. 1	AAO (A)	
77	Sunil Kumar Singh	Sr.Auditor	
78	Suraj Kumar	AAO (A)	

79	Sushil Kumar No. 2	AAO (A)	
80	Swapnil Kumar	AAO (A)	
81	Tirgun Kumar	Asstt. Supervisor/ Supervisor	Provisionally promoted
82	Uma shankar Kumar	Sr.Auditor	
83	Vijay Prakash Dubey	Sr.Auditor	
84	Vinay Kumar No. 4	AAO (A)	
85	Vinod Kumar Mandal	Sr.Auditor	
86	Yogesh Kumar	Asstt. Supervisor	Provisionally promoted
LAD			
87	Abhishek Kumar	AAO (A)	
88	Abhishek Raj	AAO (A)	
89	Akhilesh Prasad	AAO (A)	
90	Amarnath Jha	Sr.Auditor	
91	Amit Kumar 1	Sr.Auditor	
92	Amitesh Kumar	Sr.Auditor	
93	Baidhnath Bosak	Supervisor	Provisionally working as Supervisor
94	Binay Kumar	AAO (A)	
95	Chandan Paswan	Sr.Auditor	
96	Dharmendra Kumar 1	Sr.Auditor	
97	Lalan Kumar Singh	Sr.Auditor	
98	Lalit Kumar Paswan	Sr.Auditor	
99	Mahendra Jha	AAO (A)	
100	Mahesh Prasad	AAO (A)	
101	Neeraj Kumar Singh	AAO (A)	
102	Pankaj Kumar 3	AAO (A)	
103	Rajiv Kumar 4	Sr.Auditor	
104	Ranjan Kumar 2	Sr.Auditor	
105	Rupesh Kumar Singh	AAO (A)	
106	Saurabh Kumar	Sr.Auditor	
107	Vikas Kumar 1	AAO (A)	

Note- All participants are requested to make available their WhatsApp No. to Trg. & Exam Section.

Mithilesh Kumar
AAO/ Trg. & Exam