



**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT I)
ODISHA: BHUBANESWAR**

OOO No: 347

Date: 21.10.2020

Sub: 2nd phase Mandatory training of Sr. Auditors & provisionally promoted Asst. Supervisors.

In accordance with Hqrs Office letter no- 444/ Trg. Div./246/2015 dated 27.10.2020 , a two weeks' mandatory training programme will be conducted for 12 Sr Auditors/Asst Supervisors (Annexure I) from 25.10.2021 to 10.11.2021 from 10.30 AM to 5.15 PM online as per the training programme enclosed (Annexure II). Participants are instructed to download **MS Teams App** from play store in their mobile phones. They will have to login using the link to be provided by Trg. & Exam Section.

The training will be followed by an Evaluation Test. The date of the evaluation test will be intimated subsequently.

Attendance Register may please be maintained for the training sessions with authentication by the faculty concerned. At the end of training classes, faculty members are requested to submit the attendance register along with the study materials (soft copy or hard copy) to the Trg. & Exam (Audit-I) section, for official records.

Concerned Branch Officers are requested to nominate the concerned candidates on SAI Portal by 22 October 2021 and intimate the trainees as well as the faculties under their control. It is mandatory for the candidates to do their registration for the course and submit session feedback and course feedback on SAI positively.

Sd/-

Deputy Accountant General (Admn)

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22/10/21*

Copy for kind information and necessary action forwarded to:-

1. Secy. to AG (Au I), AG (A&E) & PAG (Au II) Odisha, Bhubaneswar.
2. PA to Group Officers (Admn)/AMG I/AMG II/AMG III/AMG-IV, O/o AG (Au I)
3. PA to Group Officers (Admn)/AMG II, O/o PAG (Au II)
4. PA to DD/ CRA, Bhubaneswar.
5. PA to Group Officer/Admn. O/o AG(A&E), Odisha, Bhubaneswar
6. BO/Admn./AMG-I/AMG-II/AMG-III/AMG-IV/AMG-V/OM-II/OE/ITA/DA&RC
/Legal Cell, O/o AG (Au-I) with request to intimate the candidates/faculties under their control.
7. Branch Officer/Admn/T&E, O/o AG (Au II) with request to intimate the candidates under their control.
8. Branch Officer/Admn./DD (CRA) with request to intimate the candidates under their control.
9. BO/Admn, O/o AG (A&E), Odisha BBSR with request to intimate the candidate.
10. Faculties/ participants concerned through their controlling groups.
11. DA&RC with request to upload the circular in official website and provide technical assistance during the training period.
12. Notice Board.
13. OOC Guard file.

S. Panda
21/10/2020

Sr. Audit Officer/Trg & Exam

Annexure I

List of Sr Auditor & provisionally promoted Asst. Supervisors for the 2nd phase mandatory training

Sl No	Name of the official S/Sri	Designation	Office in which posted
1.	Gyanesh Kumar Kanungo	Asst Supervisor	AG (Audit-I)
2.	Dipak Khan	Asst Supervisor	AG (Audit-I)
3.	Lusha Majhi	Asst Supervisor	AG (Audit-I)
4.	Shyam Charan Murmu	Asst Supervisor	PAG (Audit-II)
5.	Kailash Chandra Mishra	Asst Supervisor	AG (Audit-I)
6.	P Jayachandra	Asst Supervisor	DD CRA
7.	Ch. Venkat Ramana Murty	Asst Supervisor	DD CRA
8.	Gumudu Appanna	Asst Supervisor	AG (Audit-I)
9.	Baishnaba Ch. Atibudhi	Asst Supervisor	AG (Audit-I)
10.	Laxmidhar Naik-I	Asst Supervisor	PAG (Audit-II)
11.	Samsheer Khan	Asst Supervisor	DD CRA
12.	Seshdeep Patra (under deputation from AG (Au-I), Bihar, Patna)	Sr. Auditor	AG (A&E)

Asst Audit Officer/Trg & Exam

Annexure- II
Two week Training Schedule for Sr Auditors & provisionally promoted Asst Supervisors
(October-November 2021)

Day	Session I & II (10.30 AM to 11.45 AM & 12 Noon to 1.15 PM)	Session III & IV (02.30 PM to 03.45 PM & 4 PM to 5.15 PM)
Day 1 (25.10.2021)	<p><u>Topic</u></p> <ul style="list-style-type: none"> • 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 <p><u>Content-</u></p> <p>(i) Provisions of CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020</p> <p>(ii) Examination of Cash Book. DDOs Role and Responsibilities</p> <p>(iii) Bank / Treasury Reconciliation</p> <p>(iv) Audit findings on examination of Cash Book</p> <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020 • Rule 13-General Instructions on handling cash- CGA (R&P) Rules.1983 <p style="text-align: center;">Faculty- Srimanta Kumar Panda, SAO/AMG III</p>	<p><u>Topic</u></p> <p>(i) Reporting of Audit Findings</p> <p>(ii) Follow-up of audit observations</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • Reporting framework/procedure of Audit findings and Follow-up of Audit observations • Case studies and exercises on above <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • Section-III -Chapter-1 Central Audit, MSO (Audit) 2002 • Chapters 11 and 12 of Regulations on Audit and Accounts 2020 <p style="text-align: center;">Faculty- Srimanta Kumar Panda, SAO/AMG III</p>
Day 2 (26.10.2021)	<p><u>Topic</u></p> <p>Pay fixation of staff in audited entity</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • Central Pay Revision Commission • Scale of pays/pay levels • Entry cadre and Promotion cadre fixations <p><u>Syllabus-</u></p>	<p><u>Topic</u></p> <p>Pay fixation of staff in audited entity</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • Different types of pay fixations when an official is appointed, promoted, upgraded and reduction in pay etc. of Central pay rules • MACP/NFU fixations • Effect of penalty on pay fixations <p><u>Syllabus-</u></p>


	<ul style="list-style-type: none"> Central Pay Commission Rules & Regulations governing Pay and Pay Fixation including OMs <p>Faculty- Ganeswar Bai, SAO/AMG I</p>	<ul style="list-style-type: none"> Central Pay Commission Rules & Regulations governing Pay and Pay Fixation including OMs <p>Faculty- Ganeswar Bai, SAO/AMG I</p>
Day 3 (27.10.2021)	<p>Topic- PFMS</p> <p>Content</p> <ul style="list-style-type: none"> PFMS – duties and responsibilities of Maker and Checker Processing of bills through PFMS at DDO & PAO level Monthly reconciliation with PAO <p>Syllabus-</p> <ul style="list-style-type: none"> 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 <p>Faculty- Md Danish, DEO/OE</p>	<p>Topic- BEMS</p> <p>Content</p> <ul style="list-style-type: none"> Uploading of Budget Requirement by DDO /Sanctions Received. Uploading of periodical reports and returns in iBEMS Portal Enforcing budget and cash management based on the instructions issued by Budget Wing in Headquarters Office. <p>Syllabus-</p> <ul style="list-style-type: none"> 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 <p>Faculty- Md Danish, DEO/OE</p>
Day 4 (28.10.2021)	<p>Topic- Procurement through GeM</p> <p>Content</p> <ul style="list-style-type: none"> Procurement procedures as per GFRs 2017 Provisions of General Financial Rules 2017 applicable to GeM Roles, Responsibilities and Obligations of Buyer (iv) Buying Modes in GeM <p>Syllabus-</p> <ul style="list-style-type: none"> General Terms & Conditions on GeM GFR 2017 and Amendments OMs & Circulars on GeM Web Portal <p>Faculty- Shri PR Swamy, AAO/ITA</p>	<p>Topic- Procurement through GeM</p> <p>Content</p> <ul style="list-style-type: none"> How to do procurement through GeM - Practical examples <p>Faculty- Shri PR Swamy, AAO/ITA</p>
Day 5 (29.10.2021)	<p>Topic</p> <ul style="list-style-type: none"> Examination of Preliminary records in field audit Examination of Contracts <p>Content</p>	<p>Topic</p> <ul style="list-style-type: none"> Audit planning, collection and updation of data including preparation of initial Audit Plan <p>Content</p>

	<ul style="list-style-type: none"> • 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 <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • Section – III - Chapter-3 (3.1.20) - Audit of Vouchers - MSO (Audit) 2002 • Section – III - Chapter-7 Audit of Contracts - MSO (Audit) 2002 <p>Faculty- RK Mahapatra, SrAO/AMG II</p>	<ul style="list-style-type: none"> • Creation/Updation of databank /portfolio of audited organisation /programme etc. • Risk assessment methodology for identification of risk areas for preparation of initial version of Annual audit plan in Headquarters. • Issues for audit scrutiny of vouchers, Sampling techniques for selection of vouchers viz., Simple random sampling, Monetary unit sampling, Stratified sampling, etc. <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • Section-III Chapter-1 Central Audit, MSO (Audit) 2002 • Chapter 11 of Regulations on Audit and Accounts 2020 <p>Faculty- RK Mahapatra, SrAO/AMG II</p>
<p>Day 6 (01.11.2021)</p>	<p><u>Topic-</u> Introduction to MS Excel & IDEA</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • 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 <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • Exercises on use of MS EXCEL and IDEA <p>Faculty- Atulya Krishna Pattnaik, AAO/DA & RC</p>	<p><u>Topic</u> Verification of account balances in the Income and Expenditure Account/Profit & Loss Account in Financial Attest Audit</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • 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 • Basic exercises on above <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • 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 <p>Faculty -Kalandi Charan Sahoo, AAO/AMG II</p>

<p>Day 7 (02.11.2021)</p>	<p>Topic- Recruitment Procedures in IA&AD</p> <p>Content</p> <ul style="list-style-type: none"> • Cadres in IA&AD and the applicable Recruitment Rules for Direct Recruitment • Creation of Posts • Age Relaxations for Appointments • Maintenance of Direct Recruitment Rosters <p>Syllabus-</p> <ul style="list-style-type: none"> • Notifications on RRs for various posts • Section-II Establishment Manual, Chapters 13 and 14 • Section-III, Establishment Manual –Post Based Rosters- Chapter 25 25 <p>Faculty- Bibhudutta Sashany, AAO/AMG I</p>	<p>Topic- Recruitment Procedures in IA&AD</p> <p>Content</p> <ul style="list-style-type: none"> • Recruitment through SSC- examination of mandatory documents of direct recruits, Joining procedure, Medical examination • Consultation with and Recruitment through UPSC • Recruitment by Absorption/ Deputation • Probation on Appointment • Appointment on Compassionate grounds • Sports quota recruitment <p>Syllabus-</p> <ul style="list-style-type: none"> • Section-II Establishment Manual-Chapter16 and 23 • Section-II Establishment Manual Chapter 15 • Section-II Establishment Manual-Chapter18 and 19 • Section-III, Chapter-31 of Establishment Manual • Section-III, Chapter-30 of Establishment Manual <p>Faculty- Bibhudutta Sashany, AAO/AMG I</p>
<p>Day 8 (03.11.2021)</p>	<p>Topic- RTI Act –Overview of the Act and its provisions</p> <p>Content</p> <ul style="list-style-type: none"> • Jurisdiction, important definitions (Information, record, right to information, public authority, third party) • Suo-motu disclosure under Section 4 (1) (b) • Request, disposal of request including transfer under Section 6(3) • Exemption from disclosure of information under Section 8 • Rejection, appeal, third party information, fee to be paid, exemption from payment of fee, penalties • Relation with Official Secrets Act, 1923 and list of exempted organization (Schedule-2) and power to make rules <p>Syllabus-</p> <ul style="list-style-type: none"> • The Right to Information Act, 2005 • Right to Information (Regulation of Fee & cost) Rules, 2005 	<p>Topic- RTI Act information-How to process the applications in various stages</p> <p>Content</p> <ul style="list-style-type: none"> • Preparation of replies to 'request' and drafting of speaking order in case of 'appeal' <p>Syllabus-</p> <ul style="list-style-type: none"> • The Right to Information Act, 2005 • Right to Information (Regulation of Fee & cost) Rules, 2005 <p>Faculty- Shri PR Swamy, AAO/ITA</p>

Day 9 (05.11.2021)	<p>Faculty- Shri PR Swamy, AAO/ITA</p> <p><u>Topic-</u> Legal work</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • Applicable rules • Scrutiny of complaints received • Memorandum and its drafting • Preparation of 'charge sheet' and annexures' <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • CCS (CCA) Rules, 1965 • CCS (Conduct) Rules, 1964 	<p><u>Topic-</u> Legal work</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • Preparation of para-wise replies to the applications filed in Central Administrative Tribunal • Preparation of Counters to the writ petitions, etc. filed in the High Court • Maintenance of relevant Registers for DC/VC cases <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • CCS (CCA) Rules, 1965 • CCS (Conduct) Rules, 1964
Day 10 (08.11.2021)	<p>Faculty- Shri SS Mahapatra, AAO/Legal Cell</p> <p><u>Topic</u></p> <p>Checking of</p> <ul style="list-style-type: none"> • Schedules of Finance and Appropriation Accounts received from A&E • Monthly Civil Account • Monthly Account of Expenditure • Transfer Entries <p><u>Content</u></p> <ul style="list-style-type: none"> • Audit Scope and Objectives • Source Documents and 7 - tier classification • Audit Approach and procedure • Issues for Audit Scrutiny and checklists • Checking of selected schedules of Finance and Appropriation accounts and cross checking of arithmetical accuracy <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • Section-III - Chapter-1 Central Audit and Chapter 16 – Certification of Finance Accounts and Appropriation Accounts, • MSO (Audit) 	<p>Faculty- Shri SS Mahapatra, AAO/Legal Cell</p> <p><u>Topic-</u> Audit of Stores and Stock</p> <p><u>Content</u></p> <ul style="list-style-type: none"> • 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 <p><u>Syllabus-</u></p> <ul style="list-style-type: none"> • Section II - Chapter-4 Audit of Stores and Stock, MSO (Audit) 2002 • Regulations 35, 36 and 37 of Regulations on Audit and Accounts 2020 • Chapter – 7 of GFRs 2017 – Inventory Management <p>Faculty- RK Mahapatra, SrAO/AMG II</p>
Day 11 (09.11.2021)	<p>Faculty- Ashok Kumar Nanda, SAO/AMG IV</p> <p><u>Topic-</u> Calculation of Income Tax of Staff</p> <p><u>Content</u></p>	<p><u>Topic-</u> Calculation of Income Tax of Staff</p> <p><u>Content</u></p>

	<ul style="list-style-type: none"> • Salary structure, various components, taxable items, exemptions, savings, various sections of IT Act applicable for Salaried Class employees <p>Syllabus-</p> <ul style="list-style-type: none"> • Income Tax Act Provisions applicable to Salaries and computation of Income Tax • Procedure for E-filing of returns <p>Faculty- Ramakanta Meher, AAO/AMG IV</p>	<ul style="list-style-type: none"> • Form-16 and its significance • House Property • E-filing of Returns • checklist for audit scrutiny • Exercises on above <p>Syllabus-</p> <ul style="list-style-type: none"> • Income Tax Act Provisions applicable to Salaries and computation of Income Tax • Procedure for E-filing of returns <p>Faculty- Ramakanta Meher, AAO/AMG IV</p>
<p>Day 12 (10.11.2021)</p>	<p>Topic</p> <ul style="list-style-type: none"> • Examination of sanctions <p>Content</p> <ul style="list-style-type: none"> • Audit Scope and Objectives • Source Documents • Audit Approach and procedures • Issues for Audit Scrutiny and checklists for audit of sanctions • Audit findings <p>Syllabus-</p> <ul style="list-style-type: none"> • Section-III-Chapter-1 Central Audit. MSO (Audit) 2002 <p>Faculty- - Ashok Kumar Nanda, SAO/AMG IV</p>	<p>Topic</p> <ul style="list-style-type: none"> • Sampling of Vouchers submitted by AG(A&E) to Audit and detailed checking <p>Content</p> <ul style="list-style-type: none"> • Audit Scope and Objectives • Source Documents • Hands on exercises <p>Syllabus-</p> <ul style="list-style-type: none"> • Section-III, Chapter-1 Central Audit of MSO (Audit) 2002 <p>Faculty- - Ashok Kumar Nanda, SAO/AMG IV</p>


 Asst Audit Officer/ Trg & Exam