

प्रधान महालेखाकार का कार्यालय (लेखापरीक्षा-1)
ओडिशा: भुवनेश्वर

का. आ. सं. / OOC No: 169

दिनांक /Date: 02.06.2023

विषय: सहायक पर्यवेक्षकों के पद पर पदोन्नति के लिए पात्र वरिष्ठ लेखा परीक्षकों के लिए अनिवार्य प्रशिक्षण
Sub: Mandatory Training for Sr. Auditors eligible for promotion to the post of Asst. Supervisors

मुख्यालय के ईमेल संख्या 329/प्रशि. मण्डल/373/2023 दिनांक 20.03.2023 के तहत 03 वरिष्ठ लेखापरीक्षकों के लिए दिनांक 05.06.2023 से 21.06.2023 तक प्रातः 10:30 बजे से शाम 5:45 तक दो सप्ताह (12 दिवसीय) का अनिवार्य प्रशिक्षण कार्यक्रम संलग्न प्रशिक्षण कार्यक्रम के अनुसार (अनुबंध- 1) आयोजित किया जाएगा।

In accordance with Hqrs. Office Email No 329/Trg. Div/373/2023 dated 20.03.2023, a two weeks' (12 days) mandatory training programme will be conducted for 03 Sr. Auditors, mentioned below, from 05.06.2023 to 21.06.2023 from 10:30 AM to 5:45 PM as per the training programme enclosed (Annexure-I).

क्र.सं.	वरिष्ठ लेखा परीक्षकों का नाम एस / श्री	पोस्टिंग की जगह
1.	Rasik Chand Kisku	Au-II
2.	Niroj Kumar Bilung	Au-II
3.	Ram Chandra Singh	OE (Au-I)

प्रशिक्षण के बाद मूल्यांकन परीक्षा होगी। मूल्यांकन परीक्षा की तिथि बाद में सूचित की जाएगी।

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

कृपया संबंधित संकाय द्वारा प्रमाणीकरण के साथ प्रशिक्षण सत्रों के लिए उपस्थिति रजिस्टर बनाए रखा जाए। संकाय सदस्यों से अनुरोध है कि वे प्रशिक्षण कक्षाओं के अंत में, अध्ययन सामग्री (सॉफ्ट कॉपी या हार्ड कॉपी) के साथ उपस्थिति रजिस्टर प्रशिक्षण & परीक्षा अनुभाग (लेखापरीक्षा-1), के पास आधिकारिक रिकॉर्ड के लिए जमा करें।

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.

प्रत्येक के सामने उल्लिखित पाठ्यक्रम के लिए सिस्टम ऑटोमेशन इनिशिएटिव (SAI) पर सकारात्मक रूप से संबंधित निर्माता समूह द्वारा संबंधित प्रतिभागियों का नामांकन किया जा सकता है। नामित अधिकारी का पंजीकरण अधिकारी द्वारा स्वयं सिस्टम ऑटोमेशन इनिशिएटिव (SAI) पर किया जाना है। प्रशिक्षण के लिए नामांकित अधिकारी को अपना फीडबैक (सत्र-वार और पूरे पाठ्यक्रम के लिए, क्रमशः प्रत्येक सत्र के बाद और पाठ्यक्रम के अंत में, SAI

प्रशिक्षण पोर्टल के माध्यम से) जमा करना आवश्यक है। प्रशिक्षण के सफल समापन के लिए एसएआई पोर्टल पर पंजीकरण और प्रतिक्रिया (प्रत्येक सत्र और पूरे पाठ्यक्रम के लिए) प्रस्तुत करना अनिवार्य है। नामांकन को रद्द करने के मामलों को संबंधित समूहों द्वारा पर्याप्त और न्यायोचित आधार के बिना सामान्य रूप से अनुशंसित नहीं किया जा सकता है।

Nomination of the participants concerned may be done by the concerned maker group positively on System Automation Initiative (SAI) for the training course. The registration of the nominated officer is to be done by the officer himself in the SAI Training Portal. The official nominated for the training is required to submit his/her feedback (both session-wise and for the entire course, through the SAI Training Portal, after each session and at the end of the course respectively). Registration and submission of feedback (for each session and the entire course) on SAI Portal is mandatory for successful completion of the training. Cases for cancellation of nominated participants may not be ordinarily recommended by the concerned Groups without sufficient and justified ground.

Encl: Annexure-I

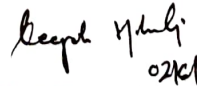
हस्ता/-
उप महालेखाकार / प्रशासन

Memo No. Trg. & Exam-01/22/2023-24/198

Date: 02.06.2023

Copy for kind information and necessary action forwarded to:-

1. Secy. to Pr. AG (Au-I) Odisha, Bhubaneswar
2. Secy. to AG (Au-II) Odisha, Bhubaneswar
3. Steno to Director PDA (Central), Bhubaneswar
4. PA to Group Officers Admin/AMG I /AMG-II/AMG-IV, O/o the Pr. AG (Au-I)
5. BO/Admin./AMG-I/AMG-II/ AMG-IV /OE with request to intimate the candidates/faculties under their control
6. BO OM-I, O/o the Pr. AG (Au-I)
7. AAO ITA/DA&RC/Legal Cell, O/o Pr. AG (Au-I) with request to intimate the candidates/faculties under their control
8. Faculties/ participants concerned through their controlling groups.
9. DA&RC with request to upload the circular in official website and provide technical assistance during the training period.
10. Notice Board.
11. OOC Guard file.


02/06/23
Sr. Audit Officer/Trg. & Exam

Annexure- I
Two week Training Schedule for Sr. Auditors & provisionally promoted Asst. Supervisors
(June-2023)

Day	Session I & II (10:30 AM to 11:45 AM & 12 Noon to 1:15 PM)	Session III & IV (03:00 PM to 04:15 PM & 4:30 PM to 5:45 PM)
Day 1 (05.06.2023)	<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>Faculty- Sri Srimanta Kumar Panda, SAO/Rep(PAC)</p>	<p><u>Topic</u> 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> <ul style="list-style-type: none"> • Central Pay Commission Rules & Regulations governing Pay and Pay Fixation including OMs <p>Faculty- Sri Ganeswar Bai, SAO/AMG I</p>
Day 2 (06.06.2023)	<p><u>Topic</u></p> <p>(i) Reporting of Audit Findings (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 	<p><u>Topic</u> 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

	<ul style="list-style-type: none"> Case studies and exercises on above <p>Syllabus-</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>Faculty- Sri Srimanta Kumar Panda, SAO/Rep (PAC)</p>	<ul style="list-style-type: none"> MACP/NFU fixations Effect of penalty on pay fixations <p>Syllabus-</p> <ul style="list-style-type: none"> Central Pay Commission Rules & Regulations governing Pay and Pay Fixation including OMs <p>Faculty- Sri Ganeswar Bai, SAO/AMG I</p>
<p>Day 3 (07.06.2023)</p>	<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- Sri A. K. Mishra, AAO/OE</p>
<p>Day 4 (08.06.2023)</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>Topic- Introduction to MS Excel & IDEA</p> <p>Content</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>Syllabus-</p> <ul style="list-style-type: none"> Exercises on use of MS EXCEL and IDEA <p>Faculty- Sri Atulya Krishna Pattnaik, AAO/DA & RC</p>


	Faculty- Sri Bibhudutta Sashany, AAO/AMG-I	
Day 5 (09.06.2023)	<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- Sri Bibhudutta Sashany, AAO/AMG-I</p>	<p>Topic Verification of account balances in the Income and Expenditure Account/Profit & Loss Account in Financial Attest Audit</p> <p>Content</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>Syllabus-</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 - Sri Kalandi Charan Sahoo, AAO/AMG-I</p>
Day 6 (12.06.2023)	<p>Topic</p> <ul style="list-style-type: none"> Examination of Preliminary records in field audit Examination of Contracts <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 	<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

	<ul style="list-style-type: none"> Case studies and audit findings <p>Syllabus-</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- to be nominated</p>	<ul style="list-style-type: none"> GFR 2017 and Amendments OMs & Circulars on GeM Web Portal <p>Faculty- Sri PR Swamy, AAO/ITA</p>
Day 7 (13.06.2023)	<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"> 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>Syllabus-</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- to be nominated</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 8 (14.06.2023)	<p>Topic- Legal work</p> <p>Content</p> <ul style="list-style-type: none"> Applicable rules Scrutiny of complaints received Memorandum and its drafting Preparation of 'charge sheet' and annexures' <p>Syllabus-</p> <ul style="list-style-type: none"> CCS (CCA) Rules, 1965 CCS (Conduct) Rules, 1964 <p>Faculty- Shri SS Mahapatra, AAO/Legal Cell</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

		<ul style="list-style-type: none"> 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>Faculty- Sri PR Swamy, AAO/ITA</p>
Day 9 (15.06.2023)	<p>Topic- Legal work</p> <p>Content</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>Syllabus-</p> <ul style="list-style-type: none"> CCS (CCA) Rules, 1965 CCS (Conduct) Rules, 1964 <p>Faculty- Shri SS Mahapatra, AAO/Legal Cell</p>	<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- Sri PR Swamy, AAO/ITA</p>
Day 10 (16.06.2023)	<p>Topic 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>Content</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>Syllabus-</p>	<p>Topic- Audit of Stores and Stock</p> <p>Content</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>Syllabus-</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- Sri Srimanta Kumar Panda, SAO/Rep(PAC)</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) 	
Day 11 (19.06.2023)	<p>Faculty- Ashok Kumar Nanda, SAO/AMG-IV</p> <p>Topic- Calculation of Income Tax of Staff</p> <p>Content</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>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
Day 12 (21.06.2023)	<p>Faculty- Sri Shyam Kumar, AAO/PDA (Central)</p> <p>Topic- Calculation of Income Tax of Staff</p> <p>Content</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- Sri Shyam Kumar, AAO/PDA (Central)</p>	<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>

Venue: Training hall on 04th floor of office building of the Pr. AG (Au-I)


Asst. Audit Officer/ Trg. & Exam