



भारत सरकार
भारतीय लेखापरीक्षा तथा लेखा विभाग
प्रधान महालेखाकार (लेखापरीक्षा) हिमाचल प्रदेश, शिमला- 171003
Government of India
Indian Audit and Accounts Department
Principal Accountant General (Audit) Himachal Pradesh, Shimla-171003

संख्या: प्रशासन/ले०प०/ए/2025/199

दिनांक: 30.07.2025

कार्यालय आदेश

In terms of Hqrs. Circular No. 43-Staff (APP-1)/2020 issued Vide No.1201-Staff (App-1)/13-2019 dated 15.10.2020 and consequent upon approval of cadre re-structuring of the post of Asstt. Supervisor (Audit) has been operationalised.

In pursuance to eligibility prescribed vide column (11) of IA&AD Asstt. Supervisor (Audit) Recruitment Rules, 2023, 02 weeks (12 days) mandatory training has been scheduled for the following 48 (Forty-eight) Sr. Auditors, eligible for promotion to the post of Asstt. Supervisor during the panel year 2026. The training ibid has been scheduled w.e.f. 04.08.2025 to 20.08.2025 as per training schedule annexed.

Sl. No.	EMPID NO.	Name of the officer Sh./Ms.	Sl. No.	EMPID NO.	Name of the officer Sh./Ms.
1.	3060307	Sanjeev Kumar Verma	25.	3060814	Harjit Singh
2.	3060341	Vikrant Thapa	26.	3060815	Gaurav Kumar
3.	3060363	Rajesh Kumar Dhaulta	27.	3060821	Pankaj Baunthyal
4.	3060747	Vishal Sahni	28.	3060654	Meenakshi
5.	3060438	Jayanti Mallick Bagchi	29.	3060655	Jogi Ram
6.	3060752	Anup Kumar	30.	3060656	Tilk Raj
7.	3060768	Sunil Kumar	31.	3060827	Siddharth
8.	3060774	Pawan Kumar	32.	3060839	Sachin Kumar
9.	3060386	Vishal Jagota	33.	3060829	Sandeep
10.	3060786	Jaipal Singh Meena	34.	3060840	Parveen Kumar
11.	3060497	Ramesh Kumar	35.	3060846	Pankaj Kumar
12.	3060523	Sukh Lal	36.	3060665	Jitender Prakash
13.	3060528	Sunita Devi	37.	3060868	Gaurav Ruhel
14.	3060525	Uttam Singh	38.	3060850	Deepak Wahi
15.	3060504	Prem Kumar	39.	3060855	Ramavtar Meena
16.	3060521	Sanjeev Kumar	40.	3060876	Vivek Kumar
17.	3060526	Sita Ram	41.	3060900	Sitaram Meena
18.	3060509	Rajesh Kumar	42.	3060901	Annu Ram Meena
19.	3060500	Harnam Singh	43.	3060879	Aman Punia
20.	3060496	Kamlesh Kumar	44.	3060891	Ankit Sharma
21.	3060478	Subhash Chand	45.	3061023	Asendra Dhama
22.	3060511	Keshav Ram	46.	3061024	Raj Kumar Saini
23.	3060529	Naresh Kumar Begra	47.	3060911	Sanjay Kumar Sharma
24.	3060812	Mannika Kashyap	48.	3061041	Ashwani Dwivedi

The trainees shall be registered on SAI Training Portal and training will be conducted online through MS Teams (The link shall be shared in the email). The above eligible Sr. Auditors are advised to contact Shri Tarun Kumar Nigam, AAO (Admn.) for registration on SAI Training Portal.

At the end of mandatory training, a centralised training evaluation examination is likely to be conducted. The examination will be of two hours consisting of 100 MCQs and the qualifying marks will be 40%. The date and time of the centralised evaluation test will be intimated separately.

Schedule of the training as well as names of the trainers are in the Annexure attached with this office order. Faculty will deliver session from Room No.111 of Office building.

During the course of training no leave will be sanctioned except in emergent circumstances.

हस्ता/-

वरिष्ठ उप-महालेखाकार (प्रशासन)

सं० प्रशा०/ले०प०/अनि० प्रशि०/व०ले०प०/पदो०/सहा० पर्य०/2025-26/1510-21 दिनांक 30.07.2025

1. सचिव प्रधान महालेखाकार
2. वरि० निजि सचिव, वरि० उप महालेखाकार (प्रशासन)
3. निजि सहायक उप-महालेखाकार (लेखापरीक्षा प्रबन्धन समूह- I, II, III)
4. वरि० लेखापरीक्षा अधिकारी, लेखापरीक्षा प्रबन्धन समूह- I, II, III (मुख्यालय) को इस अनुरोध के साथ कि उपरोक्त वरि० लेखापरीक्षा को प्रशिक्षण हेतु यथासमय कार्यभार मुक्त किया जाए तथा साथ ही यह भी अनुरोध है कि अनुलग्नक में दिए गए सम्बन्धित वरि० लेखापरीक्षा अधिकारी (प्रशिक्षक/ Trainers) को भी यथासमय कार्यभार मुक्त किया जाए
5. वरि० लेखापरीक्षा अधिकारी (हकदारी अनुभाग)
6. निदेशक प्रशासन, कार्यालय महानिदेशक, अन्तर्राष्ट्रीय पर्यावरणीय लेखापरीक्षा एवं सतत विकास केन्द्र जयपुर-302105 श्री जयपाल सिंह, व०ले०प० को सूचनार्थ प्रेषित
7. वरिष्ठ लेखापरीक्षा अधिकारी, (प्रशासन) कार्यालय महानिदेशक लेखापरीक्षा (ऊर्जा) का कार्यालय, नई दिल्ली-, सुश्री मनिका कश्यप, व०ले०प० को सूचनार्थ प्रेषित
8. वरिष्ठ उप महालेखाकार प्रशासन कार्यालय प्रधान महालेखाकार (लेखा व हकदारी) पंजाब चंडीगढ़ श्री हरजीत सिंह, श्री सचिन व श्री पंकज कुमार, व०ले०प० को सूचनार्थ प्रेषित
9. निदेशक, कार्यालय महानिदेशक लेखापरीक्षा, रेलवे (वणिज्यक) नई दिल्ली-110002. श्री परवीन कुमार, व०ले०प० को सूचनार्थ प्रेषित
10. निदेशक प्रशासन, कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय) (कृषि खाद्य एवं जल संसाधन) नई दिल्ली (branch office at Chandigarh), श्री अनुराम मीणा, व०ले०प० को सूचनार्थ प्रेषित
11. अध्यक्ष, राष्ट्रीय अल्पसंख्यक शैक्षणिक संस्थान आयोग श्री असेन्द्र धामा, व०ले०प० को सूचनार्थ प्रेषित
12. निदेशक (प्रशासन), राष्ट्रीय लेखापरीक्षा एवं लेखा अकादमी, शिमला को सूचनार्थ ।
13. सभी संबंधित कर्मचारी
14. सभी संबंधित संकाय सदस्य।

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)

30/07

02 weeks mandatory training schedule for Sr. Auditors eligible for promotion to the post of Assistant Supervisor

Day & Date	Session	Topic	Content	Syllabus	Faculty S/Shri/Ms
Day-1 04/08/2025 Monday	I (10:00 am to 11:15 am)	Overview of DPC Act 1971 and Regulations on Audit and Accounts 2020	Provisions of CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020	CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020	Kuldeep Singh, AAO
	II (11:45 am to 1:00 PM)	Examination of Cash book and other preliminary records in field audit - Methodology and procedures	<ul style="list-style-type: none">Examination of Cash Book, DDOs Role and ResponsibilitiesBank / Treasury ReconciliationAudit findings on examination of Cash Book	Rule 13-General Instructions on handling cash-CGA (R&P) Rules, 1983	
	III (2:00 pm to 03:15 pm)	Audit of Stores and Stock	<ul style="list-style-type: none">Provisions relating to Audit of Stores and StockKey areas of audit scrutiny relating to purchase, custody, issue and write off/disposal of storesChecklist for Audit of Stores and StockAudit findings on examination of Stores and StockExercises and Case studies	(i)Section II - Chapter-4 Audit of Stores and Stock, MSO (Audit) 2002 (ii)Regulations 35, 36 and 37 of Regulations on Audit and Accounts 2020 (iii)Chapter – 7 of GFRs 2017 – Inventory Management	
	IV (3:45pm to 5:00pm)				
Day-2 05/08/2025 Tuesday	I (10:00 am to 11:15 am)	Examination of preliminary records in field audit	(i)Sampling of vouchers exceeding a threshold limit, sampling methods, Audit of selected Vouchers.	Section – III - Chapter-3 (3.1.20) - Audit of Vouchers - MSO (Audit) 2002	Hari Prakash, AAO
	II (11:45 am to 1:00 PM)	Examination of contracts	(ii)Examination of Agreements, Memoranda of Understanding, Memoranda of Agreement and Contracts up to a threshold level – Issues for audit scrutiny (iii) Case studies and audit findings	Section – III - Chapter-7 Audit of Contracts - MSO (Audit) 2002	
	III (2:00 pm to 03:15 pm)	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. (ii) Accounting and preparation of Financial Statements – records and process – including Trial Balance, Adjusting /Transfer entries (iii)Checks to be exercised in examination of Profit and Loss Accounts/I&E Accounts (iv) 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	
	IV (3:45 pm to 5:00pm)				

Day-3 06/08/2025 Wednesday	I (10:00 am to 11:15 am)	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	Kuldeep Singh, AAO
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)				
	IV (3:45pm to 5:00pm)				
Day-4 07/08/2025 Thursday	I (10:00 am to 11:15 am)	(i) Audit planning, collection and update 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	Shail Gupta, Sr. Audit Officer
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	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)	Manohar Lal Grewal, Sr. Audit Officer
	IV (3:45pm to 5:00pm)				
Day-5 08/08/2025 Friday	I (10:00 am to 11:15 am)	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	Ram Dass Bhawani, Sr. Audit Officer
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	(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	Vinod Chauhan, Supervisor
	IV (3:45pm to 5:00pm)				

Day-6 11/08/2025 Monday	I (10:00 am to 11:15 am)	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	Manusmriti, AAO
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	(i) Reporting of Audit Findings	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	Anshu Goyal, AAO
	IV (3:45pm to 5:00pm)	(ii)Follow-up of audit observations			
Day-7 12/08/2025 Tuesday	I (10:00 am to 11:15 am)	(i) PFMS	(i) PFMS – duties and responsibilities of Maker and Checker	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	Nagendra Kumar, AAO
	II (11:45 am to 1:00 PM)		(ii) Processing of bills through PFMS at DDO & PAO level (iii) Monthly reconciliation with PAO		
	III (2:00 pm to 03:15 pm)	(ii) BEMS	(i) Uploading of Budget Requirement by DDO /Sanctions Received.	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	Indra Jeet Meena, AAO
	IV (3:45pm to 5:00pm)		(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.		
Day-8 13/08/2025 Wednesday	I (10:00 am to 11:15 am)	(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	Poonam Gupta, Sr. Audit Officer
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	(i) Calculation of Income Tax of Staff	(i) Form-16 and its significance (ii) House Property (iii) E-filing of Returns (iv) checklist for audit 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	
	IV (3:45pm to 5:00pm)				

Day-09 14/08/2025 Thursday	I (10:00 am to 11:15 am)	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	Rakesh Bhan, Sr. Audit Officer
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	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/ Deputation (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	
	IV (3:45pm to 5:00pm)				
Day-10 18/08/2025 Friday	I (10:00 am to 11:15 am)	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, (vi) Relation with Official Secrets Act, 1923 and list of exempted organization (Schedule-2) and power to make rules	The Right to Information Act, 2005 Right to Information (Regulation of Fee & cost) Rules, 2005	Raj Kumar, AAO
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	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	
	IV (3:45pm to 5:00pm)				

Day-11 19/08/2025 Tuesday	I (10:00 am to 11:15 am)	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	Rajesh Kumar, AAO
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	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	
	IV (3:45pm to 5:00pm)				
Day-12 20/08/2025 Wednesday	I (10:00 am to 11:15 am)	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 (iv) Buying Modes in GeM	i) General Terms & Conditions on GeM (ii) GFR 2017 and Amendments (iii) OMs & Circulars on GeM Web Portal	Robin Parmar, AAO
	II (11:45 am to 1:00 PM)				
	III (2:00 pm to 03:15 pm)	Procurement through GeM	(i)How to do procurement through GeM - Practical examples		Pardeep, AAO (C&R)
	IV (3:45pm to 5:00pm)				