

कार्यालय महालेखाकार (लेखापरीक्षा) , बिहार , पटना

का 0 आ 0 सं 0 – प्रशि. एवं.परी. / Asst . Supervisor / 102 /21-22 / ग- 45

दिनांक -14.05.2021

संशोधित कार्यालय आदेश

मुख्यालय के प्रशिक्षण विंग के परिपत्र संख्या 491 / Trg.Div . / 393 / 2021 दिनांक : 18.03.2021 के आलोक में जारी कार्यालय आदेश संख्या प्र. एवं प./Asstt. Supervisor/102/21-22/ग-43 दिनांक- 12.05.2021 में आंशिक संशोधन करते हुए सहायक पर्यवेक्षक के पद पर पदोन्नति हेतु अन्य 21 वरीय लेखापरीक्षक जिनका Pay Matrix Level 6 का ग्रेड वेतन के साथ पाँच वर्ष कि नियमित सेवा पूर्ण हो गया है, उनको पात्रता मानदंड पूरा करने पर Assistant Supervisor Pay Matrix Level 7 पर पदोन्नति हेतु दिनांक 17.05.2021 से शुरू होने वाले 2 सप्ताह के अनिवार्य प्रशिक्षण में शामिल किया जा रहा है। प्रशिक्षण कार्यक्रम पूर्ववत रहेंगे। प्रशिक्षण कार्यक्रम एवं संकाय की सूची Annexure -I में संलग्न है तथा Annexure - II में नामित कुल 128 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- 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:14.05.2021)

हस्ता/-

उपमहालेखाकार (प्रशासन)

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

दिनांक :-14.05.2021

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. 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	Mobile No.
CIVIL AUDIT				
1	Aarti Kumari No. 2	AAO (A)		8294618274
2	Abhay Kumar	AAO (A)		
3	Aditya Sharan Koasleh	Asstt. Supervisor	Provisionally promoted	9798453690
4	Ajay Kumar Jha	AAO (A)		9852568036
5	Ajay Kumar Singh No. 2	AAO (A)		7667111342
6	Ajay Ram	Sr. Auditor		
7	Ajit Kumar No. 6	AAO (A)		9905612335
8	Akhilesh Shukla	Sr.Auditor		8574448352
9	Alakh Prasad	AAO (A)		9304843122
10	Aman Meena	Asstt. Supervisor	Provisionally promoted	9929655766
11	Amar Kishor	AAO (A)		9693288500
12	Ambedkar Kumar Rajak	Sr.Auditor		7903754581
13	Amit Kumar No. 4	Sr.Auditor		9572006136
14	Amit Kumar No. 5	AAO (A)		9199667940
15	Anand Mani Tiwari	AAO (A)		8292498982
16	Anil Kumar Medhavi	Sr.Auditor		9835608117
17	Arbind Kumar No. 1	Sr. Auditor		
18	Arti Kumari No. 1	Sr. Auditor		9931456450
19	Arun Kumar Jha	AAO (A)		7004456094
20	Ashutosh Abhimanyu	Sr.Auditor		7277944520
21	Ashwini Kumar No. 2	AAO (A)		9304309443
22	Attaullah Hussain	AAO (A)		9905062009
23	Bablu Kumar No. 2	Sr.Auditor		9113439960
24	Bhola Prasad	Sr. Auditor		7909071261
25	Bhupal Kumar	Sr. Auditor		9934764891
26	Bikesh Sharma	AAO (A)		8271472799
27	Chandra Bhanu Kumar	AAO (A)		6202843372
28	Deepak Kumar Deepak	Sr.Auditor		7250902541
29	Deoraj Gupta	Asstt. Supervisor	Provisionally promoted	6204726079
30	Dhananjay Kumar Verma	Sr.Auditor		7759811640
31	Dharmendra Kumar Yadav	AAO (A)		9570397829
32	Dilip Kumar No. 2	Sr.Auditor		8340477628
33	Diwan Rehan Khan	Sr.Auditor		9631845666
34	Gajendra Kumar	AAO (A)		7765991579
35	Gaurav Mishra	Sr.Auditor		7781915483
36	Gautam Kumar Rana	Sr.Auditor		9931414155
37	Girdhari Kumar	AAO (A)		8969324768
38	Harsh Sharma	Sr.Auditor	Depn. To PAG (A&E), Ranchi, w.e.f. 03.01.2020	8092387668
39	Indrani devi	Asstt. Supervisor	Provisionally promoted	8210507206

40	Kamlesh Chaudhary	Sr. Auditor		
41	Kirti Azad	AAO (A)		7004875023
42	Kunal Kumar No. 1	Sr.Auditor		854437706
43	Lavkush Kumar	Sr.Auditor		6201440581
44	Madhu	Sr. Auditor		
45	Madhuresh Kumar	AAO (A)		8541088670
46	Manish kant Kumar	Sr.Auditor		7766909947
47	Manish Kumar No. 3	Sr.Auditor		7091821177
48	Manish Kumar No. 4	Sr.Auditor		
49	Manish Ranjan Kumar	AAO (A)		7903800946
50	Manoj Kumar Ray	AAO (A)		9122145601
51	Mantu Kumar Tiwari	AAO (A)		979804207
52	Md. Insan	AAO (A)		9835811108
53	Md.Masroor Alam	AAO (A)		8651331521
54	Meena Rajak	Asstt. Supervisor/ Supervisor	Provisionally promoted (Yet to join the post)	9060612035
55	Mritunjay Kumar No. 3	AAO (A)		8521918111
56	Munna Prasad	Sr. Auditor		9031035484
57	Nanku Sahu	AAO (A)		9534637441
58	Nirmal Kr. Pandey	Asstt. Supervisor	Provisionally promoted	8578830170
59	Nirmal Kumar	Sr.Auditor		8578830170
60	Nutan Prakash	AAO (A)		7979080438
61	Om Prakash No. 1	Asstt. Supervisor	Provisionally promoted	9431493815
62	Omprakash No. 2	AAO (A)		9852660383
63	Pankaj Kumar Lal	Sr.Auditor		9934302024
64	Pappu Kumar No. 2	AAO (A)		8210626286
65	Pradeep Kumar No. 1	Sr.Auditor		9939636597
66	Pradip Kumar No. 2	AAO (A)		9708915115
67	Prashant Kumar Singh	Sr.Auditor		7782858354
68	Praveen Kumar No. 3	AAO (A)		7903816073
69	Pravir Kumar Yadav	Sr.Auditor		8603608036
70	Rabindra Kumar	Sr. Auditor		
71	Rahul Chandan	AAO (A)		7870250770
72	Raj Kishore Shukla	Asstt. Supervisor	Provisionally promoted	7700816982
73	Raj Kumar No. 1	Asstt. Supervisor	Provisionally promoted	9835250909
74	Rajesh Kumar No. 1	Asstt. Supervisor	Provisionally promoted	
75	Rajiv Ranjan Bharti	Sr.Auditor		6201426764
76	Rajkumar No. 3	AAO (A)		9525401093
77	Raju Kumar No. 2	Sr.Auditor		7061691410
78	Rakesh Nandan	AAO (A)		9431062823
79	Ram Narain Ram	Sr. Auditor		
80	Ranjeet Kumar No. 1	Asstt. Supervisor	Provisionally promoted	
81	Ranjeet Kumar Singh	AAO (A)		9661682586
82	Ritesh Narayan	AAO (A)		8804725368
83	Sanat Kumar Thakur	Sr.Auditor		9097080775
84	Sanatan Kumar	AAO (A)		9798466636

85	Sanjay Kumar No. 5	Sr.Auditor		9473373177
86	Sarfaraaj Ajam	AAO (A)		
87	Satyendra Kumar No. 2	AAO (A)		8804545213
88	Saurabh Kumar Jha	AAO (A)		9570915612
89	Sharwan Kr. Dayal	Asstt. Supervisor	Provisionally promoted (Yet to join the post)	7903808008
90	Shashank Shekhar No. 1	AAO (A)		9939269199
91	Shashi Ranjan	AAO (A)		8210739289
92	Shashikant Kumar	AAO (A)		9931831315
93	Shesdeep Patra	Sr.Auditor	Depn. To AG (A&E), Odissa, w.e.f. 14.06.2019	9861012252
94	Shiv Kumar Singh No. 1	AAO (A)		8969725378
95	Shyam Kishore Prasad	Sr. Auditor		6201340175
96	Sunil Kumar Singh	Sr.Auditor		9470277707
97	Suraj Kumar	AAO (A)		8235163977
98	Sushil Kumar No. 2	AAO (A)		7779833379
99	Swapnil Kumar	AAO (A)		9891935405
100	Tirgun Kumar	Asstt. Supervisor/ Supervisor	Provisionally promoted	7488223639
101	Uma shankar Kumar	Sr.Auditor		9709697805
102	Vijay Prakash Dubey	Sr.Auditor		9471435639
103	Vinay Kumar No. 4	AAO (A)		9097463017
104	Vinod Kumar Mandal	Sr.Auditor		9931139324
105	Yogesh Kumar	Asstt. Supervisor	Provisionally promoted	9431664777
LAD				
106	Abhishek Kumar	AAO (A)		8804328096
107	Abhishek Raj	AAO (A)		7320023661
108	Akhilesh Prasad	AAO (A)		9905819947
109	Amarnath Jha	Sr.Auditor		8789577277
110	Amit Kumar 1	Sr.Auditor		9708226204
111	Amitesh Kumar	Sr.Auditor		9507646662
112	Baidhnath Bosak	Supervisor	Provisionally working as Supervisor	
113	Binay Kumar	AAO (A)		9304761935
114	Chandan Paswan	Sr.Auditor		7903368608
115	Dharmendra Kumar 1	Sr.Auditor		8051755021
116	Lalan Kumar Singh	Sr.Auditor		7870445464
117	Lalit Kumar Paswan	Sr.Auditor		7765011034
118	Mahendra Jha	AAO (A)		9430293607
119	Mahesh Prasad	AAO (A)		7979902070
121	Niraj Kumar Singh	AAO (A)		8271532015
123	Pankaj Kumar 3	AAO (A)		9576780168
124	Rajiv Kumar 4	Sr.Auditor		8083343724
125	Ranjan Kumar 2	Sr.Auditor		9431458912
126	Rupesh Kumar Singh	AAO (A)		912268101
127	Saurabh Kumar	Sr.Auditor		9199780858

128	Vikas Kumar 1	AAO (A)	9572114229
-----	---------------	---------	------------

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

Mithilesh Kumar
AAO/ Trg. & Exam