

कार्यालय
महानिदेशक लेखापरीक्षा (इन्फ्रास्ट्रक्चर)
दिल्ली

कार्यालय आदेश संख्या: 158

भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 की ओर से प्राप्त पत्र दिनांक 31.05.2023 (प्रति संलग्न) के अनुसार इस कार्यालय में वरिष्ठ लेखापरीक्षक के पद पर कार्यरत **Shri. Jasbir Singh** को दिनांक 05.06.2023 से 20.06.2023 तक **Office of the Comptroller & Auditor General of India 9, Deen Dayal Upadhaya Marg, New Delhi-110124**, के Seminar Hall, Ground Floor, New CAG Building में आयोजित की जाने वाले सहायक पर्यवेक्षक के पद पर पदोन्नति हेतु प्रशिक्षण के लिए नामांकित किया गया है एवं उक्त अवधि के दौरान उन्हें इस कार्यालय से कार्यमुक्त किया जाता है तथा उन्हें निर्देशित किया जाता है कि उक्त अवधि एवं स्थान अनुसार प्रशिक्षण हेतु आयोजक कार्यालय में उपस्थित रहे।

संलग्न- यथा उपरोक्त एवं प्रशिक्षण कार्यक्रम

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी(प्रशासन)

संख्या :- प्रशा0 IV/Trg./Asstt.Supervisor/2023/2927-2934 दिनांक: 02.06.2023

प्रति सूचना एवं आवश्यक कार्यवाही के लिए प्रेषित:

1. वरिष्ठ प्रशासनिक अधिकारी (स्थापना अनुभाग), CAG कार्यालय, नई दिल्ली, को CAG प्रधान कार्यालय के कार्यालय आदेश संख्या :70 दिनांक:01.06.2023 & पत्र संख्या -380/OE & Bills/Estt./195-2020 दिनांक :31.05.2023 के सन्दर्भ में प्रेषित।
2. वरिष्ठ निजी सचिव, प्रधान निदेशक
3. निजी सहायक, निदेशक (प्रशासन)/उपनिदेशक(इन्फ्रा-II)
4. सम्बंधित पदाधिकारी
5. सम्बंधित अनुभाग
6. कार्यालय आदेश पुस्तिका

विनीता
21/6/23

वरिष्ठ लेखापरीक्षा अधिकारी(प्रशासन)

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA,

9, DEEN DAYAL UPADHYAYA MARG, NEW DELHI-110124

Office Order No. 70

Sub: - Mandatory training to Sr. Auditors for promotion to the post of Assistant Supervisor in Audit offices during the panel year 2023-24-reg.

Examination wing of this office vide circular dated 05-04-2023 has intimated that the end of training examination of Sr. Auditors/Sr. Accountants for promotion as Assistant Supervisors will be conducted on **05-07-2023 (Wednesday)**.

In this connection, a two week mandatory training programme is to be conducted in this office from **05-06-2023 to 20-06-2023** for the eligible **10 Senior Auditors** (Civil Audit Branch) of Hqrs cadre and deputationists of various field offices (list enclosed) as per given schedule:

Training Schedule (Enclosed)

Training Programme: 05.06.2023 (Monday) to 20.06.2023 (Tuesday).

Total Sessions : 48 (4 sessions per day)

Timings : 10.30 AM to 05.15 PM.

Venue: Seminar Hall, Ground Floor, New CAG Building.

All the trainees are directed to attend the classes on time as per the given schedule.

Note: It is mandatory for all the trainees to wear masks and take care of social distancing and follow the instructions given by the Ministry of Home Affairs and the State Government on Covid - 19.

Sd/-

(Desho Pran)

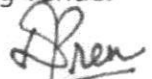
Senior Administrative Officer (Estt.)

No. 390/OE & Bills/Estt./193-2020

Dated:- 01.06.2023

Copy to following for information/necessary action please:

1. All trainees/all concerned officers (as per list enclosed).
2. Deputy Accountant General (Admn), O/o the Principal Accountant General (Audit-1), Audit Bhavan, Jhansi Road, Madhya Pradesh, Gwalior-474 002 with a request to intimate Shri Navneet Swarnkar, Sr. Auditor, 7212 of Hqrs office presently on deputation to your office.
3. Director (Admn), O/o the Principal Director of Audit (Infrastructure), A-Wing, 3rd Floor, I.P Bhavan, New Delhi-110 002 with a request to intimate Shri Jasbir Singh, Sr. Auditor of your office.
4. Canteen Manager with request to make proper arrangement of refreshment (tea, snacks and water) for the trainees and trainers as per schedule.
5. Sr.AO/GSS may kindly arrange the opening of venue on 05-06-2023 at 10:00 AM on account of aforesaid training. It is also requested to arrange one MTS in order to facilitate the required services during the training.
6. Sr.AO/IT may kindly provide the required laptop for the said training.
7. Sr.AO/Stationary may kindly provide the required stationary for the said training.
8. Care taker (New Building) may please arrange the white board at the training venue.
9. Office order file.



(Desho Pran)

Senior Administrative Officer (Estt.)

List of Trainees (Senior Auditors) eligible for promotion to the post of Assistant Supervisor:

S No.	Name of the official (S/Shri/Ms.)	ID No.	Section	Parent office/Present office
1.	Surender Singh Bora	7136	CA-II	CAG of India
2.	Mithlesh Kumari	7128	SMU	CAG of India
3.	Deepak Chand	7130	IR	CAG of India
4.	Pratap Singh Kirola	7132	Old Record	CAG of India
5.	Jai Prakash	7134	WR	CAG of India
6.	Rajpal Singh	7135	CA-V	CAG of India
7.	Prateek Pawar	7334	Govt. Accts.	CAG of India
8.	Monika Singh	6430	Establishment	O/o the Accountant General (Audit-I), Maharashtra, Mumbai
9.	Navneet Swarnkar	7212	Presently on deputation to O/o PAG (Audit), Gwalior, Madhya Pradesh	
10.	Jasbir Singh	--	O/o the Principal Director of Audit (Infrastructure), New Delhi	



(Desho Pran)
Senior Administrative Officer (Estt)

16.06.2023 (Friday)	(RTI Act-Overview of the Act and its provisions) by- Sh Uphaar Sharma, Sr. AO <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) 	(RTI Act-Overview of the Act and its provisions) by- Sh Uphaar Sharma, Sr. AO <ul style="list-style-type: none"> 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 	(RTI Act information- How to process the applications in various stages) by-Sh Amit Rai, AAO <ul style="list-style-type: none"> Preparation of replies to 'request' and drafting of speaking order in case of 'appeal' 	(RTI Act information- how to process the applications in various stages) by-Sh Amit Rai, AAO <ul style="list-style-type: none"> Preparation of replies to 'request' and drafting of speaking order in case of 'appeal'
19.06.2023 (Monday)	41st Session (Legal Work) by- Sh Ashwani Raina, Sr.AO <ul style="list-style-type: none"> Applicable rules Scrutiny of complaints received 	42nd Session (Legal Work) by- Sh Ashwani Raina, Sr.AO <ul style="list-style-type: none"> Memorandum and its drafting Preparation of 'charge sheet' and annexures 	43rd Session (Checking of Schedules of Finance and Appropriation Accounts received from A&E) by- Sh Mahender Singh, Sr.AO <ul style="list-style-type: none"> Audit Scope and Objectives Source Documents and 7 – tier classification Audit Approach and procedure 	44th Session (Monthly Civil Account & Monthly Account of Expenditure & Transfer Entries) by- Sh Mohinder Singh, Sr.AO <ul style="list-style-type: none"> Issues for Audit Scrutiny and checklists Checking of selected schedules of Finance and Appropriation account and cross checking of arithmetical accuracy
20.06.2023 (Tuesday)	45th Session (Audit of Stores and Stock) by-Sh Nikhil Bansal, AAO <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 	46th Session (Audit of Stores and Stock) by- Sh Nikhil Bansal, AAO <ul style="list-style-type: none"> Checklist for Audit of Stores and Stock. Audit findings on examination of Stores and Stock Exercises and Case studies 	47th Session (PFMS) by- Ms Shweta Kumari, Sr.AO <ul style="list-style-type: none"> PFMS- duties and responsibilities of Maker and Checker 	48th Session (PFMS) by- Ms Shweta Kumari, Sr.AO <ul style="list-style-type: none"> Processing of bills through PFMS at DDO & PAO level Monthly reconciliation with PAO



कार्यालय भारत के नियंत्रक एवं महालेखापरीक्षक, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली

Office of the Comptroller and Auditor General of India, 9, DDU Marg, New Delhi

सहायक पर्यवेक्षक पद में पदोन्नति हेतु वरिष्ठ लेखापरीक्षकों हेतु अनिवार्य प्रशिक्षण

Mandatory Training to Sr. Auditors for promotion to the post of Assistant Supervisor

पाठ्यक्रम कार्यक्रम / Course Schedule

(Course Starts from 05.06.2023 to 20.06.2023)

Tea break: 11.45 AM – 12.00 PM

Lunch Break: 01.15 PM – 02.30 PM

Tea Break: 03.45 PM – 04.00 PM

Mandatory Training Programme (for Promotion to the post of Assistant Supervisor)

अनिवार्य प्रशिक्षण कार्यक्रम (सहायक पर्यवेक्षक पद में पदोन्नति हेतु)

(05.06.2023 to 20.06.2023)

Date/day	Timings (10.30-11.45 AM)	Timings (12.00-01.15 AM)	Timings (02.30-3.45 PM)	Timings (04.00-05.15 PM)
05.06.2023 (Monday)	1st Session (Pay fixation of staff in audited entity) by- Sh Desho Pran, Sr.AO	2nd Session (Pay fixation of staff in audited entity) by- Sh Desho Pran, Sr.AO	3rd Session (BEMS) by- Sh Rambir Singh, Sr.AO	4th Session (BEMS) by- Sh Rambir Singh, Sr.AO
	<ul style="list-style-type: none"> Inauguration followed by Central Pay Revision Commission 	<ul style="list-style-type: none"> Scale of pays/pay levels Entry cadre and Promotion cadre fixations 	<ul style="list-style-type: none"> Uploading of Budget Requirement by DDO/Sanction Received 	<ul style="list-style-type: none"> 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.
06.06.2023 (Tuesday)	5th Session (Examination of preliminary records in field audit) by – Sh Mohinder Singh, Sr.AO	6th Session (Examination of contracts) by- Sh Mohinder Singh, Sr.AO	7th Session (Verification of account balances in the Income and Expenditure Account/Profit & Loss Account in Financial Attest Audit) by- Sh Nikhil Bansal, AAO	8th Session (Verification of account balances in the Income and Expenditure Account/Profit & Loss Account in Financial Attest Audit) by- Sh Nikhil Bansal, AAO
	<ul style="list-style-type: none"> Sampling of vouchers exceeding a threshold limit, sampling methods, Audit of selected Vouchers. 	<ul style="list-style-type: none"> Examination of Agreements, Memoranda of Understanding, Memoranda of Agreement and Contract up to a threshold level-Issues for audit scrutiny Case studies and audit findings 	<ul style="list-style-type: none"> Structure of Financial Statements in different organization like Autonomous bodies, Companies etc. Accounting and preparation of Financial Statements – records and process-including Trial Balance, Adjusting/Transfer entries 	<ul style="list-style-type: none"> 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
07.06.2023 (Wednesday)	9th Session (Overview of CAG's DPC Act 1971 and Regulations on Audit and Accounts 2020) by – Sh Amit Rai, AAO	10th Session (Examination of Cash book and other preliminary records in field audit- Methodology and procedures) by- Sh Alok Tiwari, AAO	11th Session (Pay fixation of staff in audited entity) by- Ms Sarika, AAO	12th Session (Pay fixation of staff in audited entity) by- Ms Sarika, AAO
	<ul style="list-style-type: none"> Overview of Provisions of CAG's DPC Act, 1971 and Regulations on Audit and Accounts 2020. 	<ul style="list-style-type: none"> Examination of Cash book, DDO's Role and Responsibilities. Bank/Treasury Reconciliation. Audit findings on examination of Cash Book 	<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"> MACP/NFU fixations Effect of penalty on pay fixations
08.06.2023 (Thursday)	13th Session (Procurement through GeM) by- Sh Vikas, AAO	14th Session (Procurement through GeM) by- Sh Vikas, AAO	15th Session (Legal Work) by- Ms Anisha Grover, AAO	16th Session (Legal Work) by- Ms Anisha Grover, AAO
	<ul style="list-style-type: none"> Procurement procedures as per GFRs 2017 Provisions of General Financial Rules 2017 applicable to GeM 	<ul style="list-style-type: none"> Roles, Responsibilities and Obligations of Buyer Buying Modes in GeM 	<ul style="list-style-type: none"> Preparation of para-wise replies to the application filed in Central Administrative Tribunal 	<ul style="list-style-type: none"> Preparation of Counters to the writ petitions, etc. filed in the High Court Maintenance of relevant Registers for DC/VC cases

12.06.2023 (Friday)	17th Session (Introduction to MS Excel & IDEA) by- Sh Suresh Kanvapuri, AAO	18th Session (Introduction to MS Excel & IDEA) by- Sh Suresh Kanvapuri, AAO	19th Session (Reporting of Audit Findings) by- Sh Veer Ji Pandita, Sr.AO	20th Session (Follow-up of audit observations) by- Sh Veer Ji Pandita, Sr.AO
	<ul style="list-style-type: none"> Various functions of MS Excel and IDEA and Usage of MS EXCEL and IDEA for sampling of vouchers 	<ul style="list-style-type: none"> Hands on exercises on MS EXCEL and IDEA 	<ul style="list-style-type: none"> Reporting framework/procedure of Audit findings and Follow-up of Audit observations 	<ul style="list-style-type: none"> Case studies and exercises on above
12.06.2023 (Monday)	21st Session (Examination of sanctions) by- Sh Mahender Singh, Sr.AO	22nd Session (Examination of sanctions) by- Sh Mahender Singh, Sr.AO	23rd Session (Sampling of Vouchers submitted by AG(A&E) to Audit and detailed checking) by- Sh Sibon Roy, Sr.AO	24th Session (Sampling of Vouchers submitted by AG(A&E) to Audit and detailed checking) by- Sh Sibon Roy, Sr.AO
	<ul style="list-style-type: none"> Audit Scope and Objectives Source Documents 	<ul style="list-style-type: none"> Audit Approach and procedures Issues for Audit Scrutiny and checklists for audit of sanctions Audit findings 	<ul style="list-style-type: none"> Audit Scope and Objectives 	<ul style="list-style-type: none"> Source Documents Hands on exercises
13.06.2023 (Tuesday)	25th Session (Procurement through Gem) by- Sh Hemant Kumar Sharma, AAO	26th Session (Procurement through GeM) by- Sh Hemant Kumar Sharma, AAO	27th Session (Audit planning, collection and updation of data including preparation of initial Audit Plan) by-Sh Mohinder Singh, Sr. AO	28th Session (Audit planning, collection and updation of data including preparation of initial Audit Plan) by-Sh Mohinder Singh, Sr. AO
	<ul style="list-style-type: none"> How to do procurement through GeM- Practical examples 	<ul style="list-style-type: none"> How to do procurement through GeM- Practical examples 	<ul style="list-style-type: none"> Creation/Updation of databank/portfolio of audited organisation/programme etc. 	<ul style="list-style-type: none"> 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.
14.06.2023 (Wednesday)	29th Session (Calculation of Income Tax of Staff) by- Sh Desho Pran, Sr.AO	30th Session (Calculation of Income Tax of Staff) by- Sh Desho Pran, Sr.AO	31st Session (Recruitment Procedures in IA&AD) by- Sh Himanshu Pandey, AAO	32nd Session (Recruitment Procedures in IA&AD) by- Sh Himanshu Pandey, AAO
	<ul style="list-style-type: none"> Salary structure, various components, taxable items, exemptions, savings, various sections of IT Act applicable for Salaried Class employees 	<ul style="list-style-type: none"> Salary structure, various components, taxable items, exemptions, savings, various sections of IT Act applicable for Salaried Class employees 	<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 	<ul style="list-style-type: none"> Probation on Appointment Appointment on Compassionate grounds Sports quota recruitment
15.06.2023 (Thursday)	33rd Session (Recruitment Procedures in IA&AD) by- Ms Varsha Rani, AAO	34th Session (Recruitment Procedures in IA&AD) by- Ms Varsha Rani, AAO	35th Session (Calculation of Income Tax of Staff) by- Sh Desho Pran, Sr.AO	36th Session (Calculation of Income Tax of Staff) by- Sh Desho Pran, Sr.AO
	<ul style="list-style-type: none"> Cadres in IA&AD and the applicable Recruitment Rules for Direct Recruitment Creation of Posts 	<ul style="list-style-type: none"> Age Relaxations for Appointments Maintenance of Direct Recruitment Rosters 	<ul style="list-style-type: none"> Form-16 and its significance House Property 	<ul style="list-style-type: none"> E-filing of Returns Checklist for audit scrutiny Exercises on above