

प्रधान महालेखाकार (लेखापरीक्षा-I) का कार्यालय ओडिशा भुवनेश्वर-751001
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I) ODISHA
BHUBANESWAR-751001

परिपत्र / Circular

Sub: Bridge Course for departmentally promoted Assistant Audit Officers of Commercial cadre

To strengthen the capacity building initiatives in the CAG Institution, Headquarters Office has signed a Memorandum of Understanding (MoU) with the Institute of Chartered Accountants of India (ICAI) under which two levels of certification courses i.e. entry level and advanced level have been introduced for the Officers of IA&AD.

In this regard, **all the officials promoted to the post of Assistant Audit Officer in Commercial cadre since 2020** are required to complete a Bridge Course "Financial Accounting and Analysis" on basics of financial accounting available on **SWAYAM portal** free of cost (for learners) before their nomination for the ICAI's courses. The details of the course is as under.

Course	Provider	Course layout	Duration	Course Dates
Financial Accounting and Analysis	Indian Institute of Management Bangalore (IIMB)	Week 1: Introduction to Financial Accounting Week 2: A Closer Look at the Balance Sheet Week 3: A Closer Look at the Income Statement, Cash Flow Statement and Statement of Changes in Equity Week 4: Traditional Accounting- Learning Accounting in Accountants Way Week 5: Financial Statement Analysis – I Week 6: Financial Statement Analysis - II	6 Weeks	Start:15.07.25 End: 31.10.25 Enrollment Ends: 31.08.25

It is to note that only completion of this Bridge Course is mandatory for the Assistant Audit Officers (Comml) for nomination of the future entry level courses of ICAI. However, passing the exam of the Bridge Course is not mandatory to get nominated for ICAI's entry level course. The start date/ end date/ enrollment date of the course is available in the table above. The Headquarters Office email dated 9th July 2025 received in this regard is uploaded on office website for reference.

Branch Officers of concerned group controlling sections are requested to

bring this to the notice of all AAO (Commercial) posted in respective groups and furnish the status of completion of Bridge Course of the officers under their control to this section latest by 10th November 2025 so as to forward the same to Headquarters Office.

हस्ता/-

वरिष्ठ लेखापरीक्षा अधिकारी/प्र. एवं प. (ले. प.-I)

ज्ञापन सं. प्र. एवं प. 01/14/2025-26/191

दिनांक: 25.07.2025

Copy for kind information and necessary action forwarded to:

1. Secretary to the Pr. Accountant General (Audit-I), Odisha.
2. PA to Group Officers-- Admn./ AMG-I/ AMG-II/ AMG-IV
3. Branch Officers-- AMG-I/AMG-II/AMG- IV with a request to intimate the AAOs (Comml.) posted in their group.
4. AAO/DA&R Cell with a request to upload the circular on the office website.
5. Notice Board.

25/07/2025

सहायक लेखापरीक्षा अधिकारी/प्र. एवं प. (ले. प.-I)

Fwd: Bridge Course for departmental promoted Assistant Audit Officers of Commercial cadre

1 message

SAMIRKUMARPANDA AAO <pandask.odi.sca@cag.gov.in>

9 July 2025 at 13:19

To: P RAMANUJA SWAMY AAO <swamypr.odi.sca@cag.gov.in>

Cc: trgexamgssa <trgexamgssa@gmail.com>, Pravat Kumar Satapathy <pravatkumars.odi.au@cag.gov.in>

From: "PAG Audit I Odisha Bhubaneswar" <agaurissa1@cag.gov.in>**To:** "Bharat Chandra Behera" <beherabc@cag.gov.in>**Cc:** "SAMIRKUMARPANDA AAO" <pandask.odi.sca@cag.gov.in>**Sent:** Wednesday, July 9, 2025 10:05:50 AM**Subject:** Fwd: Bridge Course for departmental promoted Assistant Audit Officers of Commercial cadre**From:** "Praveen Kumar Minocha" <saoca1@cag.gov.in>**To:** "PDA, W Railway" <pdarlywr@cag.gov.in>, "DGA CENTRAL RAILWAY" <pdarlycr@cag.gov.in>, "AG AU, Nagaland" <agaunagaland@cag.gov.in>, "AG Audit II Odisha Bhubaneswar" <agaurissa2@cag.gov.in>, "PAG Audit I Odisha Bhubaneswar" <agaurissa1@cag.gov.in>, "AG AUDIT PUNJAB" <agaupunjab@cag.gov.in>, "A.G.Audit.II.Rajasthan Jaipur" <agaurajasthan2@cag.gov.in>, "PAG Audit I Rajasthan Jaipur" <agaurajasthan1@cag.gov.in>, "Director General of Audit Steel Ranchi" <dgasteelranchi@cag.gov.in>, "RTI, Shillong" <rtishillong@cag.gov.in>, "AG AU Sikkim" <agausikkim@cag.gov.in>, "AG Audit II TN and PY, Chennai" <agautamilnadu2@cag.gov.in>, "PRINCIPAL ACCOUNTANT GENERAL GSSA CHENNAI" <agautamilnadu1@cag.gov.in>, "PAG AUDIT TELANGANA" <agautelangana@cag.gov.in>, "AG AU Tripura" <agautripura@cag.gov.in>, "PAG AUDIT II UP LUCKNOW" <agauuttarpradesh2@cag.gov.in>, "PAG Audit I UP Allahabad" <agauuttarpradesh1@cag.gov.in>, "AG Audit Uttarakhand" <agauuttarakhand@cag.gov.in>, "PAG Audit II West Bengal" <agauwestbengal2@cag.gov.in>, "PAG Audit I WB Kolkata" <agauwestbengal1@cag.gov.in>, "Director General of Audit Ordnance Factories Kolkata" <pdaof@cag.gov.in>, "PDA Shipping Mumbai" <pdashippingmum@cag.gov.in>, "Director General of Audit Northern Railway" <pdarlynr@cag.gov.in>**Cc:** "Narender" <narender.comm@cag.gov.in>**Sent:** Wednesday, July 9, 2025 9:57:05 AM**Subject:** Bridge Course for departmental promoted Assistant Audit Officers of Commercial cadre**From:** "Praveen Kumar Minocha" <saoca1@cag.gov.in>**To:** "PAG AU, HP, Shimla" <agauhimachalpradesh@cag.gov.in>, "Principal Director of Commercial Audit Hyderabad" <pdcahyderabad@cag.gov.in>, "PAG Audit Jammu and Kashmir and Ladakh" <agaujammukashmir@cag.gov.in>, "PAG AUDIT JHARKHAND" <agaujharkhand@cag.gov.in>, "AG Audit II Karnataka Bengaluru" <agaukarnataka2@cag.gov.in>, "PAG Audit I Karnataka Bengaluru" <agaukarnataka1@cag.gov.in>, "AG Audit II Kerala" <agaukerala2@cag.gov.in>, "AG Audit I Kerala" <agaukerala1@cag.gov.in>, "PDA Mines Kolkata" <pdamineskol@cag.gov.in>, "DGA Coal Kolkata" <dgacoalkol@cag.gov.in>, "PDA RPU MR" <pdarlyrpu@cag.gov.in>, "AG Audit II Madhya Pradesh" <agaumadhyapradesh2@cag.gov.in>, "PAG Audit I Madhya Pradesh" <agaumadhyapradesh1@cag.gov.in>, "PAG Audit I Maharashtra Mumbai" <agaumaharashtra1@cag.gov.in>, "AG Audit II Maharashtra Nagpur" <agaumaharashtra2@cag.gov.in>, "PAG AUDIT Manipur" <agaumanipur@cag.gov.in>, "AG AU Meghalaya" <agaumeghalaya@cag.gov.in>, "AG Mizoram" <agmizoram@cag.gov.in>, "Principal Director of Commercial Audit Mumbai" <pdcamumbai@cag.gov.in>

Sent: Wednesday, July 9, 2025 9:55:14 AM

Subject: Fwd: Bridge Course for departmental promoted Assistant Audit Officers of Commercial cadre

From: "Praveen Kumar Minocha" <saoca1@cag.gov.in>

To: "PAG Arunachal Pradesh" <agarunachalpradesh@cag.gov.in>, "PRINCIPAL ACCOUNTANT GENERAL ASSAM" <agauassam@cag.gov.in>, "Principal Director of AuditDefence Commercial" <pda.dc.blr@cag.gov.in>, "AG Audit Bihar Patna" <agaubihar@cag.gov.in>, "DIRECTOR GENERAL AUDIT CENTRAL CHANDIGARH" <pdacchandigarh@cag.gov.in>, "AG AU Chhattisgarh" <agauchhattisgarh@cag.gov.in>, "Director General of Commercial Audit Chennai" <pdacchennai@cag.gov.in>, "DGA Infrastructure Delhi" <pdainfradl@cag.gov.in>, "DGA Energy Delhi" <dgaenergydl@cag.gov.in>, "PDA Agriculture Food and Water Resources Delhi" <pdaafwr@cag.gov.in>, "DG Railway Commercial" <pdarlycom@cag.gov.in>, "PAG AUDIT DELHI" <agaudelhi@cag.gov.in>, "PDA Environment AndScientific Departments Delhi" <pdaesd@cag.gov.in>, "PDA Industry and Corporate Affairs Delhi" <pdaica@cag.gov.in>, "Director General of Audit Finance And Communication Delhi" <pdafincom@cag.gov.in>, "Director General of Audit CENTRAL EXPENDITURE" <dgace@cag.gov.in>, "AG AU Goa" <agaugoa@cag.gov.in>, "PAG Audit I Gujarat Rajkot" <pagau1gujarat@cag.gov.in>, "PAG AUDIT II GUJARAT AHMEDABAD" <pagau2gujarat@cag.gov.in>, "PAG AU Haryana Chandigarh" <agauharyana@cag.gov.in>

Sent: Wednesday, July 9, 2025 9:54:42 AM

Subject: Bridge Course for departmental promoted Assistant Audit Officers of Commercial cadre

Respected Sir/Madam

I am directed to invite reference to the subject cited above and to state that a Memorandum of Understanding (MoU) has been signed with the Institute of Chartered Accountants of India (ICAI) on 21.04.2025 under which two levels of certification courses i.e. entry level and advanced level have been introduced for the Officers of IA&AD in strengthening the capacity building initiatives in the CAG Institution. The first entry level certification course has been successfully conducted in ICAI's Centre of Excellence, Hyderabad during the period from 05.05.2025 to 05.06.2025 (5 weeks) in which 48 departmental promoted Assistant Audit Officers of Commercial cadre have been given training.

It is stated that most of the departmental promoted AAOs of Commercial cadre are from non-commerce background. Therefore, it has been decided that all the Officials promoted to the post of Assistant Audit Officers of Commercial cadre since 2020 are required to complete a *Bridge Course "Financial Accounting and Analysis" on basics of financial accounting which is available on SWAYAM portal before their nomination for the ICAI's courses*. The following are the details of the identified course:

Course	Provider	Course layout	Duration	Course Dates
Financial Accounting and Analysis	Indian Institute of Management Bangalore (IIMB)	Week 1: Introduction to Financial Accounting Week 2: A Closer Look at the Balance Sheet Week 3: A Closer Look at the Income Statement, Cash Flow Statement and Statement of Changes in Equity Week 4: Traditional Accounting- Learning Accounting in Accountants Way Week 5: Financial Statement Analysis – I Week 6: Financial Statement Analysis - II	6 Weeks	Start:15.07.25 End: 31.10.25 Enrollment Ends:31.08.25

SWAYAM courses are generally structured around a set number of weeks rather than being defined by a specific number of daily hours. While the duration of a course is measured in weeks, the time commitment per day is flexible and dependent on the individual learner and the specific course content. The video lectures hours within this course, across all modules, typically don't exceed 15 hours. Thus, this Bridge Course can be attended by the identified AAOs as per their convenience without affecting office hours significantly. As per information available in SWAYAM portal, this course is available free of cost to the learners, but the participants

who need certificate will require to write a proctored exam which has a nominal fee of Rs.750 plus GST for general candidates and Rs.500 plus GST for reserved/PwBD candidates and minimum 40% marks would be required to get the certificate for the course.

It is stated that *completion of this Bridge Course would be mandatory for nomination of the future entry level courses of ICAI. However, passing the exam of the Bridge Course would not be mandatory to get nominated for ICAI's entry level course.*

In view of above, all departmental promoted Assistant Audit Officers of Commercial Cadre are required to complete the Bridge Course. **Therefore, it is requested to direct all departmental promoted Assistant Audit Officers of Commercial Cadre, presently working in your Office or on deputation, to enroll and complete the Bridge Course. It is also requested to send the status of completion of Bridge Course to Headquarters Office.**

This issues with the approval of the Competent Authority.

Regards.

SAO/CA-I Section
CAG Office, New Delhi