

**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT I)
 ODISHA: BHUBANESWAR**

OOO No :261

Date:19.10.2020

Sub: - Training to eligible AAOs due for promotion to the post of Sr. Audit Officer for the panel year 2021

In accordance with Hqrs Office letter no- 420/ Trg. Div./373/2019 dated 24.09.2020 , a three weeks' mandatory training programme followed by evaluation test (24.11.2020) will be conducted for the following Assistant Audit Officers from 27.10.2020 to 17.11.2020 online as per the annexed schedule.

Sl No	Name of the AAOs S/Shri/Ms.	Name of the Section/Office in which posted
1	Praveen Kumar	PDA, Washington
2	Nilakantha Dash	AMG III/ AG (Au I)
3	Iswar Chandra Swain	AMG III/ AG (Au I)
4	Asis Kumar Mohanty	AMG I/ AG (Au I)
5	T Srinivas	Admn/ AG (Au I)
6	Prakash Birua	AG (Au II)
7	Mirza Anisuzzama Baig	Estate/ AG (Au I)
8	Yashobanta Narayan Das	AG (Au II)
9	Gobinda Deep	PD, East Coast Railway, Bhubaneswar
10	Naveen Kumar	PD, East Coast Railway, Bhubaneswar
11	Sudip Kumar Biswas	PD, East Coast Railway, Bhubaneswar
12	Sarat Chandra Maharana	PD, East Coast Railway, Bhubaneswar
13	Sanjaya Kumar Sahoo	PD, East Coast Railway, Bhubaneswar
14	Lokanath Sutar	PD, East Coast Railway, Bhubaneswar
15	Vibhas Chandra	PD, East Coast Railway, Bhubaneswar
16	Pratap Kumar Parija	PD, East Coast Railway, Bhubaneswar
17	Ch SK Rajakumar	PD, East Coast Railway, Bhubaneswar
18	Niranjan Parida	PD, East Coast Railway, Bhubaneswar
19	Dipti Mayee Sahu	PD, East Coast Railway, Bhubaneswar
20	Padma Charan ssahu	PD, East Coast Railway, Bhubaneswar

The participants are requested to download MS Team App on desktops and Laptops. For participation in the training, they need to login using the user ID and the password to be provided by Training & Exam section to the candidates in their official e mails.

The faculties are requested to take classes as per training programme & maintain attendance register on each day & submit the same along with the study materials (soft copy or hard copy) to the Trg & Exam (Audit I) Section on completion of training of each subject.

Concerned Branch Officers are requested to intimate the trainees as well as faculties under their control.

Sd/-

Deputy Accountant General (Admn)

Memo No. Trg. & Exam-01/20/2020-21/175

Date-19.10.2020

Copy for kind information and necessary action forwarded to:-

- 1 Secy. to AG (Au I) & AG (Au II) Odisha, Bhubaneswar.
- 2 PA to Group Officers (Admn)/AMG I/AMG III/DA&RC, O/o AG (Au I)
- 3 PA to Group Officers (Admn)/AMG I/AMG II/AMG-III, O/o AG (Au II)
- 4 PA to DD/ ECR, , Bhubaneswar.
- 5 The Senior Audit Officer (Admn) O/o the PDA, ECR, Bhubaneswar with reference to letter No. Admn/33-4B/2007/2010/2431 dated 14.10.2020
- 6 BO/Admn./AMG-I/AMG-II/AMG-III/AMG-IV/AMG-V/Rep(M)/Rep(PAC)/ITA/ Legal cell, O/o AG (Au I) with request to intimate participants/Faculties under their control.
- 7 Branch Officer/Admn/Trg./AMG-I/AMG-II /AMG III, O/o AG (Au II) with request to intimate participants/Faculties under their control.
- 8 Branch Officer/Admn./DD (CRA-Coord.) with request to intimate participants/Faculties under their control.
- 9 AAO/DA&RC, (Au I) with requested to create user Id/Password for the concerned for the online training and provide technical assistance to faculties/participants for smooth conduct of the online training during the training period.
- 10 Sri Praveen Kumar, AAO/ PDA Washington
- 11 Faculties/ participants concerned vide official e mail.
- 12 PAO (Local).
- 13 Notice Board.
- 14 OOC Guard file.

S. Wanda
20/10/2020

Sr. Audit Officer/Trg & Exam

Three week Training Schedule for AAOs due for promotion to the post of Sr. AO

Week-1

Day	Session I (10.00 AM to 11.15 AM)	Session II (11.30 AM to 12.45 PM)	Session III (02.15 PM to 03.30 PM)	Session IV (03.45 PM to 05.00 PM)
Day 1 (27.10.2020)	Inauguration followed by Ice Breaking (DAG/Admn)	An Overview of role and responsibilities of SAO/AO/AAO (Shri RC Baral, Sr AO/AMG III)	Role Change: Leadership (To be nominated)	Strategic Leadership and competency mapping (To be nominated)
Day 2 (28.10.2020)	Audit Mandate of SAI India (Shri S.K Mall, Sr. AO /Rep)	Style Guide and Guidelines-how to draft an effective audit report (Shri S.K Mall, Sr. AO (Rep)		IFMS and its implementation (PD Das, AAO/AMG III)
Day 3 (29.10.2020)	Gender Sensitization (Ms. Swati Panigrahi, Sr. AO/AMG-II)	Ethics & Governance Thin line between Courtesy & Bribe (S.S Mohapatra, AAO/Legal Cell)	Mandate: Court Judgments and their Impact on Audit (S.S Mohapatra, AAO/Legal Cell)	Management -HR Issues, Staff Associations etc. (Samir Kumar Panda, SrAO/Admn)
Day 4 (02.11.2020)	Disciplinary Issues & RTI Cases (S.S Mohapatra, AAO/Legal Cell)		Handling Administrative Matters- Roster.DPC etc. (Sanatan Naik, AAO/Admn)	Procurement of Goods and Services- GeM Portal (PR Swamy, AAO/ ITA)
Day 5 (3.11.2020)	Using CAATs (Computer Assisted Audit Techniques):IDEA Refresher (Atulya Krishna Pattnaik, AAO/DA&RC)		Data analytics, Visualization and Tableau (PD Das, AAO/AMG III)	

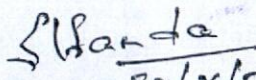
Week-2

Day	Session I (10.00 AM to 11.15 AM)	Session II (11.30 AM to 12.45 PM)	Session III (02.15 PM to 03.30 PM)	Session IV (03.45 PM to 05.00 PM)
Day 1 (4.11.2020)	Overview of wings/branches of IAAD and their mandate (S.K Mall, Sr. AO/Rep)	The International Standards of Supreme Audit Institutions (ISSAI) and Forum for INTOSAI Professional Pronouncements (FIPP) (RK Mahapatra, SrAO/AMG II)		Financial Attest Audit (Scope, Objectives and Criteria) (Ashok Ku. Nanda, Sr.AO/ AMG IV)
Day 2 (5.11.2020)	Compliance Audit (scope, Objectives and criteria) (Raj Kishore Mohapatra, Sr. AO/AMG-II)	Performance Audit (scope, Objectives and criteria) (Raj Kishore Mohapatra, Sr. AO/AMG-II)	Introduction to Revenue Audit: Direct Taxes (To be nominated)	Audit of GST(Goods and Services Tax) (Pradeepta kumar Jena, AAO)
Day 3 (6.11.2020)	Government Account (A&E) (To be nominated)	Understanding Finance Accounts & SFRS (Ashok Ku. Nanda, Sr. AO/ AMG IV)		Ind AS (Kalandi Ch Sahoo, AAO/AMG III)
Day 4 (9.11.2020)	International Financial reporting Standards (To be nominated)	Commercial Auditing (Kalandi Ch Sahoo, AAO/AMG III)	Overview of Defence Audit (To be nominated)	Overview of Railway Audit (ECR) (To be nominated)
Day 5 (10.11.2020)	Use of Sampling in Audit (PD Das, AAO/AMG II)	Audit of Contracts (Ramesh Chandra Baral, Sr. AO/AMG-III)	<ul style="list-style-type: none"> An introduction to Embassy Audit Functioning of India Audit Offices abroad (Raj Kishore Mohapatra, Sr. AO/AMG-II)	<ul style="list-style-type: none"> Short-term Embassy Audit Key areas of audit (Raj Kishore Mohapatra, Sr. AO/AMG-II)

Week 3

Day	Session-I (10.00 AM to 11.15 AM)	Session-II (11.30 AM to 12.45 PM)	Session-III (02.15 PM to 03.30 PM)	Session-IV (03.45 PM to 05.00 PM)
Day 1 (11.11.2020)	<ul style="list-style-type: none"> • Purpose and importance of accounting in Government • Check and Compilation of accounts • Maintenance of Classified and Consolidated Abstracts <p>(To be nominated)</p>	<ul style="list-style-type: none"> • Debt, Deposit and Remittances ✓ Accounting of transactions under the Debt, Deposit and Remittance Heads ✓ Checks exercised in Accounts offices to ensure accuracy of balances under Debt, Deposit and Remittance Heads <p>(To be nominated)</p>	<ul style="list-style-type: none"> • Revenue for both Union and State Government ✓ Revenue Receipts ✓ The Revenue Basket ✓ Analysis of Tax Revenue of States ✓ Grants-in-Aid ✓ Revenue (tax) Buoyancy <p>(To be nominated)</p>	<ul style="list-style-type: none"> • Inter Government and inter-departmental adjustments • Checks and Balances <p>(To be nominated)</p>
Day 2 (12.11.2020)	<ul style="list-style-type: none"> • Structure of VLC database ✓ Different Modules in VLC ✓ Flow of Transactions <p>(To be nominated)</p>	<ul style="list-style-type: none"> • Accounting of Loans and Advances ✓ Loans and Advances Government ✓ Subsidiary Loan Register ✓ Loan Expenditure by Public Works Department ✓ Payment in discharge of Loan <p>(To be nominated)</p>	<ul style="list-style-type: none"> • AQMG • System of Quality Control in Audit Process- ✓ Planning Audit ✓ Execution of Audit Plan <p>(S.K Mall, Sr. AO)</p>	<ul style="list-style-type: none"> • Guidance Note of GASAB ✓ Accounting for Fixed Assets under Cash Basis of Accounting <p>(To be nominated)</p>
Day 3 (13.11.2020)	<ul style="list-style-type: none"> • Goods and Services Tax ✓ Input Tax Credit, computation of GSA Liability ✓ Procedures of GST-registration, tax invoice, credit and debit notes, electronic way bill, accounts and records 	<ul style="list-style-type: none"> • Companies Act 2013 ✓ Preparation of Balance Sheet and statement of Profit & Loss ✓ National Financial Reporting Authority 	<ul style="list-style-type: none"> • Corporate Governance & Ethics ✓ Clause 49 of SEBI and Provisions of Companies Act 2013 ✓ Understanding Business Ethics 	<ul style="list-style-type: none"> • Public Debt ✓ Classification, Purpose ✓ Methods of Debt Redemption ✓ Effects of Public Debt on Production, Distribution and Consumption ✓ Level of Income and employment

	(Pradeepta kumar Jena, AAO)	(To be nominated)	(To be nominated)	(To be nominated)
Day 4 (16.11.2020)	Audit of Railway Stores ✓ Classification of Stores, Funds, Accounting Procedure ✓ Purchase of Stores ✓ Receipt and Custody of Stores related registers (To be nominated)	✓ Standing orders on Role of Audit in relation to Cases of Fraud and Corruption Issued by C&AG of India (Surendra Nath Nayak, Sr. AO/Rep (PAC)	• Auditing Process and Criteria for PPP Audit ✓ Audit Methodology ✓ Audit of Project Formulation and Approvals ✓ Audit of Financing Risk ✓ Audit of Viability Gap Funding (To be nominated)	• International Financial Management ✓ Foreign Exchange Market ✓ Exchange Risk Management ✓ Mode of Payment in international Trade ✓ Open Account ,Bank Transfer, Letter of Credit ✓ Consignment Sale (To be nominated)
Day 5 (17.11.2020)	• Defence Capital Procurements ✓ Revitalizing Defence Industrial Ecosystem through Strategic Partnerships (To be nominated)	• Planning ,works, commercial Operations & Telephone Revenue Accounts ✓ Work Orders ✓ Measurement Book ✓ Acceptance And Testing ✓ Contractor's ledger (Running and Final Bill) ✓ Contribution Works (To be nominated)	Feedback & Valediction	


 20/11/2020
 Sr Audit Officer/ Trg & Exam