

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय), नई दिल्ली - 110 002

प्रशिक्षण एवं परीक्षा अनुभाग

संख्या: प्रशि.एवं परी./3-34/स.ले.प.अ. से व.ले.प.अ./2019-20/1085

दिनांक: 20.12.2019

विषय: Two weeks Mandatory training to eligible AAOs for promotion to the post of Sr. AO

इस कार्यालय के पत्र संख्या प्रशि.एवं परी./3-34/स.ले.प.अ. से व.ले.प.अ./2019-20/1032 दिनांक: 06.12.2019 एवं Trg. & Exam/3-34/AAO to Sr. AO Promotion/2019-20 दिनांक 09/12/2019 के अवलोक में मुख्यालय कार्यालय के e-mail दिनांक 20/12/2019 को ध्यान में रखते हुए उपरोक्त प्रशिक्षण को दिनांक 23/12/2019 से 28/12/2019 तक (दिनांक 25/12/2019 को छोड़कर) बढ़ाया जाता है तथा दिनांक 30/12/2019 को evaluations Test होगा। मुख्यालय कार्यालय से प्राप्त आदेश एवं विस्तृत कार्यक्रम मूल रूप में संलग्न पाए।

व. लेखापरीक्षा अधिकारी (प्रशिक्षण एवं परीक्षा)

संख्या: प्रशि.एवं परी./3-34/स.ले.प.अ. से व.ले.प.अ./2019-20/

दिनांक: 20.12.2019

1. सभी वर्ग अधिकारी।
2. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन), कार्यालय महानिदेशक लेखापरीक्षा, रक्षा सेवा, L-II Block, ब्राससे एवेन्यू, नई दिल्ली -
3. वर्ग अधिकारी (मुख्यालय), कार्यालय प्रधान निदेशक लेखापरीक्षा, डाक व दूरसंचार, दिल्ली - 110054
4. वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन), कार्यालय उत्तर रेल्वे, बरोडा हाउस, नई दिल्ली
5. वरिष्ठ प्रशासनिक अधिकारी (स्थापना), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली।
6. वरिष्ठ प्रशासनिक अधिकारी, कार्यालय UIDAI, योजना आयोग, भारत सरकार, तृतीय तल, टावर-II, जीवन भारती बिल्डिंग, कर्नाट सर्कस, नई दिल्ली- 110 003 को इस अनुरोध के साथ की इस कार्यालय से प्रतिनियुक्ति पर कार्यरत अधिकारियों को दि. 30.12.2019 (अप.) के पश्चात कार्यमुक्त किया जा सकेगा।
7. सचिव, महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय), नई दिल्ली।
8. सचिव, महानिदेशक लेखापरीक्षा (केन्द्रीय प्राप्ति), नई दिल्ली।
9. सचिव, प्रधान महालेखाकार लेखापरीक्षा (दिल्ली), नई दिल्ली।
10. व.लेखापरीक्षा अधिकारी (प्रशासन), कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय), नई दिल्ली।

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 3:30 pm)	Session IV (03:45 pm to 05:00 pm)
Day 1	<ul style="list-style-type: none"> • Purpose and importance of accounting in Government • Check and Compilation of accounts • Maintenance of Classified and Consolidated Abstracts 	<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 Dept, Deposit and Remittance Heads 	<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 	<ul style="list-style-type: none"> • Inter Government and inter-departmental adjustments • Checks and Balances
Day 2	<ul style="list-style-type: none"> • Structure of VLC database ✓ Different Modules in VLC ✓ Flow of Transactions 	<ul style="list-style-type: none"> • Accounting of Loans and Advances ✓ Loans and Advances by Government ✓ Subsidiary Loan Register ✓ Loan Expenditure by Public Work Department ✓ Payment in discharge of Loan 	<ul style="list-style-type: none"> • Guidance Note of GASAB ✓ Accounting for Fixed Assets under Cash Basis of Accounting 	<ul style="list-style-type: none"> • AQMF • System of Quality Control in Audit Process – ✓ Planning Audit ✓ Execution of Audit Plan
Day 3	<ul style="list-style-type: none"> • Goods and services Tax ✓ Input Tax Credit, Computation of GST 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 of Debt Redemption ✓ Effects of Public Debt on Production, Distribution and Consumption ✓ Level of Income and employment
Day 4	<ul style="list-style-type: none"> • Auditing Process and Criteria for PPP Audit ✓ Audit Methodology ✓ Audit of Project Formulation and Approvals ✓ Audit of Financing Risk ✓ Audit of Viability Gap Funding 	<ul style="list-style-type: none"> • International Financial Management ✓ Foreign Exchange Market ✓ Exchange Risk Management ✓ Mode of Payment in International Trade ✓ Open Account, Bank Transfer, Letter of Credit ✓ Consignment Sale 	<ul style="list-style-type: none"> ✓ Standing orders on Role of Audit in relation to Cases of Fraud and Corruption Issued by C&AG of India 	<ul style="list-style-type: none"> • Audit of Railway Stores ✓ Classification of Stores, Funds, Accounting Procedure ✓ Purchase of Stores ✓ Receipt and Custody of Stores related registers

<p>Day 5</p> <ul style="list-style-type: none"> • Planning, works, Commercial Operations & Telephone Revenue Accounts ✓ Work Orders ✓ Measurement Books ✓ Acceptance And Testing ✓ Contractor's ledger (Running and Final Bill) ✓ Contribution Works 	<ul style="list-style-type: none"> • Defence Capital Procurements ✓ Revitalizing Defence Industrial Ecosystem through Strategic Partnerships 	<p style="text-align: center;">Feedback & Valediction</p>
<p style="text-align: center;">A centralized Evaluation Test will be conducted on 30.12.2019 from 10.00 Hrs to 12.00 Hrs</p>		

Tea break	11:15 am to 11:30 am
Lunch	12:45 pm to 02:00 pm
Tea break	03:30 pm to 03:45 pm