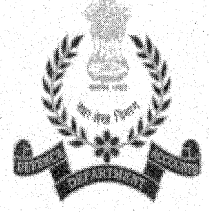




कार्यालय, रक्षा लेखा नियंत्रक
उदयान विहार, नारंगी, गुवाहाटी-781171
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS
UDAYAN VIHAR, NARANGI, GUWAHATI-781171
Tel No. 0361-2640394, 2641142 Fax No .0361-2640204
Email-cdaguwomcell.dad@hub.nic.in



No. O&M/Trg/CGDA/OTI/Vol-VII

Dated: 03/11/2021

To

ACGDA (Trg)
Officers Training Institute (OTI)
Plot No. 53, Sector-44
Gurugram - 122 003.

Subject: Online Training Course on “Role and Functions of LAOs, Internal Audit of Units, Writing Audit Report, MFAI, IAR, Financial Advice and Audit Para, AAC etc” to be conducted by OTI Gurugram for SAOs/AOs/AAOs.

Reference: OTI Gurugram letter No.OTI/CGN/Trg. 2021-22/LAOs dated 29/10/2021.

With reference to above, it is intimated that the following Officers serving under CDA Guwahati Organization have been nominated by the competent authority to participate in the ibid training courses, which is to be conducted by OTI Gurugram in online mode for 03 days from 08/11/2021 to 10/11/2021.

Sl. No.	Name & Designation	Mobile No.	Office/Email Id
1.	Shri J Jamatia, SAO/8335348	7085553451	<u>LAO (A) Shillong</u> jyotirindra.jamatia@gov.in
2.	Shri Pratap Gogoi, AO/8334102	9401015199	<u>LAO (A) Jorhat</u> pgogoi606@gmail.com

Sd-
(Sandeep Kr. Yadav), IDAS
Dy. CDA

Copy to: -

1. The Officer-in-Charge
AN-I/A & AN-I/B Sec (Local)

For information and necessary action w.r.t. the above please.

2. The Officer-in-Charge
i) LAO (A) Shillong
ii) LAO (A) Jorhat

For information please.

3. **Nominated Officers:-**
i) Shri J Jamatia, SAO/8335348
ii) Shri Pratap Gogoi, AO/8334102

For compliance please. Nominated Officers are requested to join the online training session w.e.f. **08/11/2021 to 10/11/2021** through "**CISCO WEBEX Meeting App**". A video-link for to join the training sessions will be sent by OTI before commencement of the training session.

The course module and feedback form are enclosed herewith. It is requested that the feedback form may be filled up positively after completion of training and forwarded to this office through email id cdaguwomcell.dad@hub.nic.in for onward submission to OTI, Gurugram.

✓ 4. The Officer in Charge
IT & SW
(Local)

With a request to upload on the website of CDA Guwahati please.


(Abhijit Chakraborty)
Sr. Accounts Officer (O&M)

Officers Training Institute, Gurgaon

Role and Functioning of LAOs, Internal Audit of Units, Writing Audit Report, MFAI, IAR, AAC, Financial Advice and Audit Para etc.

Course Module

Duration 03 Days (08/11/2021 to 10/11/2021)

Date & Day	Session	Time	Topic	Faculty
Day-I (08/11/2021)	I	1015-1130	Introduction of Internal Audit in Defence and its significance as management tool for system improvement. -New functional paradigm for Internal Audit in DAD.	Sh. M K Bhat, IDAS ACGDA (Trg.) OTI, Gurugram
	II	1145-1300	Existing Internal Audit Set up & Procedures, Its Relevance and Difference in Audit in respect to Various Defence Organisations.	
	III	1415-1530	<ul style="list-style-type: none"> • Duties and responsibilities of LAOs, • Review of orders and sanctions, • Audit of issues/receipts. • Appropriation Accounts • LOSS STATEMENTS • Role & functions of DEOs/Cantt. Board offices 	
	IV	1545-1700	Moving from transaction based audit to risk based audit: <ul style="list-style-type: none"> • Performance & Propriety Audit • Three Es of Internal Audit • Combating Corruption & Frauds through Internal Audit • Involvement of Sr. officers in audit through test checks 	Sh. Rakesh Kumar, AO (Trg./Faculty) (On temp. attachment with HQrs CGDA (PFMS CELL))
Day-II (09/11/2021)	I	1015-1130	Protocol and Methodologies of Conducting Internal Audit:- <ul style="list-style-type: none"> • Entry Conference • Gathering Information and Evidences • Concluding Audit and Exit Conference • Draft Objection Statements 	Sh. M K Bhat, IDAS ACGDA (Trg.) OTI, Gurugram
	II	1145-1300	Internal Audit –Communication <ul style="list-style-type: none"> • Writing effective Reports • Reporting to Higher Authority. • How do Clients View Auditors • Need for Good Relations • Follow up of Audit Reports 	Sh. Rakesh Kumar, AO (Trg./Faculty) (On temp. attachment with HQrs CGDA (PFMS CELL))
	III	1415-1530	Practical Session of IAR Report Writing, Inspection/Super review/Performance review reports etc	Sh. M K Bhat, IDAS ACGDA (Trg.)
	IV	1545-1700	Development of personal qualities, Emotional balance, Stress Management, Being proactive, Creativity, Mental agility, learning habits, self knowledge, human skills	Sh. Rakesh Kumar, AO (Trg./Faculty) (On temp. attachment with HQrs CGDA (PFMS CELL))
Day-III (10/11/2021)	I	1015-1130	Challenges of internal audit:- <ul style="list-style-type: none"> • Audit in IT enabled environment • Increase in Defence Budget and delegated financial powers • Risk based percentage audit • Outcome Oriented audit • 360 Degree view of the Auditee 	Shri Nihar Ranjan, AO HQrs CGDA (IFA wing)
	II	1145-1300	Preparation of Financial Advice and Annual Audit Certificate (Including practical sessions).	Shri C S Anand, IDAS ACDA (AAO WC) Delhi Cantt
	III	1415-1530	Preparation & handling of MFAI Reports (including practical sessions & Case Studies etc. related thereto).	
	IV	1545-1700	-Audit of service books & general overview of pay fixation cases. -Interactive discussions on points raised by LAOs and Case Studies etc.	Sh. M K Bhat, IDAS ACGDA (Trg.)

अधिकारी प्रशिक्षण संस्थान Officers Training Institute

प्लॉट सं: 53, सेक्टर 44, गुडगांव Plot No. 53, Sector 44, Gurgaon

प्रशिक्षण पाठ्यक्रम का नाम

Name of the Training

Programme.....

दिनांक/Date.....

नाम Name पदनाम और ले० संख्या Rank & A/C Number.....

कार्यालय का पता Office Address.....

पाठ्यक्रम पुनरीक्षण प्रपत्र COURSE REVIEW FORM

कृपया निम्नलिखित के संबंध में अपनी खुलकर टिप्पणियां और सुझाव दें: -

Please give your frank comments and suggestions in respect of the following:-

1. संतुलित रूप से, क्या आप कहेंगे कि पाठ्यक्रम के उद्देश्यों को प्राप्त कर लिया गया था?

On balance, would you say that the course objectives were achieved?

Fully पूर्ण रूप से	Adequately पर्याप्त रूप से	Just About लगभग	Not Much संतोषजनक

2. क्या सामान्य व्यवस्था और विषयवस्तु का विकास तार्किक दिखाई देता है? (हां/नहीं) यदि नहीं, तो कृपया सुधार का सुझाव दे।
Does the General arrangement and development of subject matter appear logical? (Yes/ No) If no, please Suggest improvement.

3. सामान्य रूप से, क्या आपके पास प्राध्यापक के साथ चर्चा के लिए पर्याप्त अवसर थे? (हां/नहीं) यदि नहीं, तो कृपया सुधार का सुझाव दे।
Generally speaking, did you have enough opportunity for discussion with faculty? (Yes/ No) If no, please Suggest improvement.

4. कृपया किसी भी विषय को प्रस्तावित करें, जो वर्तमान में शामिल नहीं है, जिसे आप चाहते हैं कि भविष्य के पाठ्यक्रमों में शामिल किया जाये।
Kindly suggest any topics, not presently included, which you would wish to, have included in future Courses.

5. कोई विषय, जो वर्तमान में शामिल है, जिसे आप भविष्य के पाठ्यक्रमों में शामिल नहीं करना चाहते हैं।
Kindly suggest any topics, presently included, which you would like to be excluded in future Courses.

(क) (a)----- (ख) (b)----- (ग) (c)-----

नाम Name पदनाम और ले० संख्या Rank & A/C Number.....
कार्यालय का पता Office Address.....

6. क्या आप अनुशंसा करते हैं कि ऐसे पाठ्यक्रमों को अन्य अधिकारियों के लाभ के लिए दोहराया जाए?
Do you recommend that such courses be repeated for the benefit of other officers?

7. क्या पाठ्यक्रम की अवधि पर्याप्त थी, क्या यह अवधि बढ़ाई जाये या घटाई जाये ?

Was the duration of the course adequate or could it have been longer or shorter?

पर्याप्त हैं/Just Right	क्या यह अवधि/Could Have Been	
	बढ़ाई जाये/Longer	घटाई जाये/Shorter

8. पांच सत्रों के नाम दें जिन्हें आप बहुमूल्य मानते हैं (विषय क्षेत्र का आंकलन करें, न कि वक्ता या प्रस्तुतिकरण का)
Name the five sessions you regard as MOST valuable (appraise the subject area not the speaker or method of presentation).

क्र. सं. Sl. No.	दिन और सत्र Day & Session	विषय Topic
(क) 1.		
(ख) 2.		
(ग) 3.		
(घ) 4.		
(ङ) 5.		

9. पांच प्राध्यापक सदस्यों के नाम सर्वश्रेष्ठ मूल्यांकन के लिए, कारणों के साथ उल्लेखित करें।
Name the five faculty members in order to their best rating, with reasons.

(क) 1.		
(ख) 2.		
(ग) 3.		
(घ) 4.		
(ङ.) 5.		

10. अन्य टिप्पणियाँ/Any Other Comments

(Optional/ऐच्छिक)

हस्ताक्षर (Sign.)

नाम Name

पदनाम और ले० संख्या Rank & A/C Number

कार्यालय का पता Office Address