

**DIRECTORATE OF TRAINING : UNION TERRITORIES CIVIL SERVICES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
Institutional Area, Shahdara, Behind Karkardooma Courts, Shahdara Delhi 32**

File No.5(1)6/10-UTCS(TS-I)/ - 194-360

Date 02-01-12

CIRCULAR

The Directorate of Training is entrusted with the basic responsibility of conducting training programmes for various levels of officials/officers in various areas of administration. The Directorate has identified subjects needing basic knowledge and skill for functional efficiency. A two day training course on "Basic Functional Efficiency in Audit Matters" is an important course in the list. The Course shall commence on 13th February, 2012 to 14th February, 2012 (Monday - Tuesday).

IMPORTANCE OF THE COURSE

Audit of Government accounts, policies and performance is necessary to ensure accountability of the Executive to the Parliament/State Legislature. Audit is, primarily, an accountability procedure. Financial Audit, Compliance Audit and Performance Audit are necessary for any functioning democracy and effective audit systems lead to efficiency and transparency in governance.

TARGET BENEFICIARIES OF THE COURSE

The Course has been designed to benefit those working in the Government, its local/autonomous bodies, Public sector undertakings and entrusted with auditing accounts. The course would be useful to all accounts functionaries, specially those auditing Government accounts, accounts of the cooperative societies, accounts of the Government corporations and examining audits reports external agencies. Training Module/Learning Units are enclosed.

OBJECTIVES OF THE COURSE

At the end of the Course the participants will be able to:

1. Explain constitutional provisions providing structure of conducting audit.
2. List various types of audit.
3. Describe broad principles of Audit.
4. List obligations placed on auditable entities and auditing standards expected from auditors.

CONTENTS OF THE COURSE

1. Constitutional Provisions, C&AG Act, 1971, Duties of C&AG
2. Internal Audit.
3. Audit and Report Preparation
4. Financial Audit
5. Performance and Compliance Audit
6. IT Audit and Environment Audit
7. Report Compliance and follow-up

P.T.O.

METHODOLOGY OF THE COURSE

The Course would be conducted by experts and experienced in the area of Government Audit. While lecture method would be generally followed, case studies and questionnaires may also be included in some sessions. The Course would be interactive and participants encouraged to raise questions and get the doubts cleared.

NOMINATIONS FOR THE COURSE

1. The Course envisages class strength of **40** Participants.
2. Nominations shall be accepted on first-come-first-serve basis.
3. Nomination letter along with bio-data form of the participants in the format prescribed (enclosed) may be sent by **6th February, 2012**.
4. Nominations received after **6th February, 2012** may not be entertained.
5. Outstation participants are requested to proceed for training only after receipt of confirmation of acceptance of nomination.

OTHER INSTRUCTIONS

1. Participants are expected to come prepared with basic information on the course subject.
2. Participants may bring copies of the latest departmental/Government circulars/orders/reports etc., relating to the course subject, if any available. This would benefit other participants, the Directorate and also the faculty.
3. Participants are expected to observe punctuality and regularity.
4. Participants are expected to keep their mobile phones on silent mode during the training sessions.
5. Participants are expected to complete exercises/questionnaires, if any, distributed by the faculty during any training session and also fill up the feedback form.
6. Participants are expected to utilize the knowledge gained during the training for efficient discharge of their duties.
7. Participants may contact the undersigned for any information/clarification on training course.
8. Contact/correspondence may be made on phone nos. **22308552**, fax no. **22301287**, **22308556** email address dutcs@nic.in & adtr@dutcs.delhi@nic.in.


(PRAVIR JAIN)

Assistant Director (Training)

Date 02-01-12

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Copy forwarded to:

1. All HODs/Local/Autonomous Bodies and State Undertakings/Corporations.
2. S.O. to the Chief Secretary, Govt. of NCT of Delhi, Delhi Secretariat, N.D.-2
3. E.O. for updating on the website of the Department.


(PRAVIR JAIN)

Assistant Director (Training)