

Course Title : Workshop on Audit Reporting.

Duration : 3 days

DAY	TOPICS
Day-1	Introduction to Audit Reporting , Qualities of Good Reporting
	Components of an audit paragraph Focuses on components of a paragraph in a report.
Day-2	Link between Audit Objectives and Audit Findings, Emphasis is on the linkage between audit objectives identified at the planning stage and the audit report.
	Compliance Audit Reports- reporting requirements as envisaged in ISSAI 4100 Reporting Compliance Audit as per CAG Compliance Audit Guidelines issued in Feb 2016
Day-3	Audit Report – Language and Structure. Exercises <ul style="list-style-type: none"> ▪ sequencing audit findings and structuring an audit paragraph ▪ common pitfalls in the language used in audit reports
	Style Guide for writing Reports. Evaluation and Valediction

1. **Course Title** : Statistics & Sampling in Audit with Risk based Audit Approach.

2. **Duration** : 05 days

Day	Topics
Day-1	Inauguration, Descriptive Statistics: i) What is data? (Qualitative vs. Quantitative data), ii) What is an Attribute? iii) Frequency distribution of data. Concept of random variable iv) Measure of Central Tendency (Mean, Median and Mode): Concept, measure & applicability. v) Measure of Dispersion (Range, Standard Deviation & Coefficient of variation): concept, measure & applicability
	Classical definition of probability: Concepts with examples Probability distribution (Binomial, Poisson & Normal Distribution): Concepts & Applicability
Day-2	Statistical Sampling: i) What is Statistical Sampling? Advantages of Statistical sampling. ii) What is a Random Number Table? Its relevance in statistical sampling and concept of sampling frame. iii) Different techniques of statistical sampling iv) Methodology of drawing samples using SRS & Systematic (both Linear Systematic and Circular Systematic) using a Random Number Table v) Estimation formulae for estimation of population average, total and proportion of an attribute and corresponding estimation of standard errors: (Only the formulae to be stated, without proof). Demonstration with various examples

	<p>Statistical Sampling (contd.):</p> <ul style="list-style-type: none"> i) Probability Proportional to size (PPS) sampling: concept, definition & applicability ii) Different techniques of drawing samples for PPS design (Cumulative Total method, Prof. Lahiri's method of drawing samples.) iii) Estimation formulae for estimation of population average, total and corresponding estimation of standard errors & concept of multiplier in sampling. (Only the formulae to be stated without proof) iv) Problems on selection of samples and evaluation of few characters of interest using SRSWR, SRSWOR
Day-3	<p>Statistical Sampling (Contd.):</p> <ul style="list-style-type: none"> i) Stratification in sampling, -Stratification vs. Cluster sampling, Advantages of stratification, Estimation formulae under stratification ii) Multistage Statistical sampling with particular reference to two-stage sampling: concepts & applicability iii) Estimation formulae using two-stage design <ul style="list-style-type: none"> (a) 1st stage as PPSWR and the 2nd Stage as SRSWOR (b) SRSWOR in both the stages <p>Case Studies using statistical sampling methods in Performance Audit carried at Union level. Case Studies using statistical sampling methods in Performance Audit carried at State level.</p>
Day-4	<p>Using Excel/IDEA package to demonstrate different Statistical Audit Sampling techniques using live data and interpret the statistics to draw conclusions. Practical</p> <p>Monetary Unit Sampling (MUS) & demonstration of planning and selection of samples using IDEA. Practical example of selection of samples using IDEA-MUS.</p>
Day-5	<p>Risk assessment & sampling in audit 1 Risk based analysis & the risk model in audit. 2 Risk perceptions as input to statistical sampling.</p> <p>Significance of Ethics & Values in public Governance and code of ethics in IA & AD Test, Evaluation and Valediction</p>

Course Title : Audit of Contracts, MOUs and PPP Projects

Duration : 3 days

DAY	TOPIC
Day-1	<p>Contract procedures in Government Department and Commercial Undertakings. Guidelines of DietY on DMEP, Key points to be looked into.</p> <p>Procurement, E-Procurement, Execution and Material Management. General and Special Conditions of Contracts, pre order tie-up and MOUs</p>

Day-2	Audit of pre-requisite earnest money/security deposit, Bank guarantee. Preparation of NIT-poor NIT, unfair conditions of contract, , Inspection of work
	Contract and Purchase procedure followed in Department of Railways and points to be seen in Audit. Case Studies
Day-3	Planning and Execution of Contract Audit- Key issues to be looked into in audit
	Salient features of contract in Works Audit., Advance payment, measurement Book- its importance Points to be seen while auditing Works Contract and case studies discussion
Day-4	Public Private Partnership-Framework, risk, modal variants, Success, Objectives and Role of Private Sector. Auditing Standards & Guidelines for Audit of PPP
	Financial Powers, Procedures, Appraisal and Approval of PPP Appraisal Committee, Model Concession Agreements, Institutional Arrangements in State Government, Discussion on cases
Day-5	Scope and Objectives of PPP Audit-Types of documents/accessing records of Private Sector Partners, Audit Planning, Process and Criteria for PPP Audit. Case discussion
	Case study on Audit of Public Private Partnership in Infrastructure projects Test, Evaluation and Valediction

Course Title : Audit of Vouchers & sanctions incl AC-DC bills, Grant-in-aid & its Utilisation Certificates as per FAAG
Duration : 03 days

DAY	TOPIC
Day-1	Introduction about the structure of Government, Accounts and Role of RBI. Overview of Annual Financial statement , Demands for grants and Appropriation Act
	Overview of Financial Attest Audit Guidelines Overview of Audit of sanction & voucher including Grants-in-Aid/ Voucher etc. as per FAAG
Day-2	Introduction to Sampling, types of sampling – Statistical sampling Monetary Unit Sampling(MUS) using IDEA
	Focus Area, important points to be seen during Audit of Sanctions & Vouchers as per FAAG
Day-3	Focus Area, important points to be seen during Audit of Grants-in-Aid, UC as per FAAG Evidence Collection, Evaluation and Reporting
	Case Studies, Group Discussion Evaluation & Valediction

Course Title : Goods and Service Tax

Duration : 05 days

DAY	TOPICS
Day-1	Introduction to GST Overview of GST
	Registration Provisions Transitional Provisions
Day-2	Levy and Exemption from Tax Filing of Returns
	Overview of IGST (IGST Law)
Day-3	Supply (Meaning, Scope, Time, Place & Valuation of Supply)
	Input Tax Credit and Cross Utilization of Taxes
Day-4	Payment of Tax under GST Refund of Taxes under GST
	GSTN: salient features Frontend Business Process on GSTN Role of CAG in Audit under GST regime
Day-5	GST Accounting
	Test and Valediction

Course Title : Performance Audit

Duration : 5 days

DAY	TOPICS
Day-1	Inauguration and Introduction about Performance Audit Roadmap for Performance audit, Shift in approach and methodology in Performance audit
	Strategic Planning-Principles and Procedures, Risk assessment for strategic planning, Hands-on exercise on Risk assessment
Day-2	Performance Audit Implementation Plan, Setting/Developing Audit Objectives, Issue analysis
	Hands on exercise on audit objective/issue analysis
Day-3	Criteria, sources of criteria, Hands-on exercise on criteria, sources of criteria
	Evidence and sources, Concept of study design matrix, Hands-on exercise on evidence, source of evidence and Completion of study design matrix, Preparation of audit test programmes, evidence gathering and analysis , documentation of evidence

Day-4	Developing audit conclusions and recommendations, Hands-on exercise on developing audit conclusions and recommendations with emphasis on Criteria cause and effect.
	Reporting process & Attributes of good performance audit reports, Follow-up audit procedures
Day-5	Supervision, Human resource issues and capacity building, Potential impacts of performance audits including Hands-on-exercise
	Significance of Ethics & Values in public Governance and code of ethics in IA & AD
	Test, Evaluation and Valediction

Course Title : Seminar on Right to Information Act and Communication Policy of IA&AD & Legal cases

Duration : 03 days

DAY	TOPICS
Day 1	Overview of RTI Act 2005. Role and responsibility of public authority. Duties and functions of Public Information Officer.
	Provisions of the Act relating to organizations to which the Act does not apply; Exemption from disclosure; third party information, etc.
Day 2	Constitution, powers and functions of Central Information Commission.
	Provisions relating to appeal and Penalties.
Day-3	Provisions and procedure for obtaining information and Communication policy of IA&AD.
	Legal Cases- Provision and functions of legal cell Significance of Ethics and Values in Public Governance. Code of Ethics in IA&AD. Evaluation & Valediction

Course Title : Seminar on Audit Quality Management Framework.

Duration : 03 days

DAY	TOPIC
Day-1	Introduction to Audit Quality Management Framework and its broad parameters
	Leadership and Direction-Core value and Auditing Standards, Strategic Planning, Portfolio and Risk Management.
Day-2	Human Resource Management-Staffing and Training of audit personnel, capacity building, personnel welfare and benefits
	Audit Management and relationship with clients-Audit Planning and Execution, Reporting and Follow up.

Day-3	Continuous Improvement through Internal Audit, Internal Quality Assurance and Peer Review with a case study.
	Provisions of ISSAI-40. Quiz and Valediction

Course Title : All India Programme on Works Audit.

Duration : 03 days

DAY	TOPIC
Day 1	Overview of Public Works Department and role of Audit therein, accounting system in Public Works Department and upkeep of relevant records relating to execution of work
	Points to be seen while preparing the estimate for work. Importance of PWD and PWA code
Day 2	Concept of Tender and Agreement, F2 Agreement, Standard Bidding Documents (SBD), Bill of quantity and Turnkey Project
	Importance of analysis of rates and Schedule of Rates (SOR) and method of its preparation,
Day 3	Audit of PPP in Infrastructure Projects with emphasis on Road development Projects

Course Title : Overview of State Receipts Audit

Duration : 05 days

DAY	TOPICS
Day-1	Introduction and Overview of State Receipt Audit
	Audit of State Excise Receipt Checks exercised in audit with case discussion
Day-2	Audit of Stamps & Registration. Checks exercised in audit with case discussion
	Audit of Land Revenue. Checks exercised in audit with case discussion
Day-3	Audit of Motor Vehicle Receipts. Checks exercised in audit with case discussion
	Audit of Mining Receipts and Water Rate receipt. Checks exercised in audit with case discussion
Day-4	Audit of Water Receipts. Checks exercised in audit with case discussion
	Audit of Interest Receipt and Electricity duty. Checks exercised in audit with case discussion
Day -5	Audit of Police Receipts and Checks exercised in audit with case discussion

	Audit of Professional tax. Test and Valediction
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Course Title : Office Administration and Establishment

Duration : 5 days

Programme Content and Structure

DAY	TOPIC
Day-1	Overview of Office Administration & Establishment, Managing Work, IT Environment and its importance
	Code of Conduct for Central Government Servants – CCS (Conduct) Rules, 1964, and various GOI Decisions there under. Gender Sensitization against sexual harassment
Day-2	Types of Personal Claims, AC and DC Bills – Processing and Time Limit, Record Management – Preservation and weeding out of old records.
	Disciplinary Proceedings – Framing of Charge Sheet, Authority, various stages of conducting departmental enquiry, submission of inquiry report, Procedure for imposition of major/minor penalties.
Day-3	Appeals, Revision, Review under CCS (CCA) Rules 1965. Discussion of Case Laws
	Maintenance of Service Book. Departmental Promotion Committee – size, composition, frequency of meetings, Sealed Cover Procedure, declining of promotions, etc. Discussion about fixation of pay in different cases. Technique of Noting and Drafting during processing of files. Do's and Don'ts for Government Officials/Officers.
Day-4	Preparation of Budget, Revised Budget Estimates and Control of Budgetary Grants, Central Government Accounts (Receipt and Payment) Rules, 1983, Duties and Responsibilities of Controlling Officers and DDOs.
	Writing of Annual Performance Appraisal Report (APAR), Adverse Entry, Part Report, Gap Sheets, Standards of Financial Propriety. Introduction about leave rules, discussion about different kinds of leave, Discussion about T.A., LTC and Joining Time.
Day-5	Introduction about Post-Based Rosters. Discussion on its preparation of different types of rosters, L type roster
	Significance of Ethics and Values in Public Governance. Code of ethics for IAAD Test, Evaluation and Valediction

Course Title : Audit of Urban Local Bodies & Autonomous Bodies

Duration : 03 days

DAY	TOPIC
Day 1	Introduction to legal framework for the audit of Autonomous Bodies. Constitution and Organization of ULBs and Powers and Functions of ULBs
	Audit of Municipal Funds, Special Funds, Grants, Budget and audit points
Day 2	Listing of Assets and liabilities
	Salient features of Uniform format of accounts-Specific focus on Receipt & Payment Account and Income and Expenditure Account
Day 3	Certification of Accounts- Analysis of Balance Sheet, Preparation of SAR and Audit Issues.
	Internal Control. Duties and Powers of Auditor and Auditing Standards issued by C&AG. Discussion on Important observations raised in Audit Reports of Different States

Course Title : PFMS and IFMS

Duration : 03 days

DAY	TOPIC
Day 1	Introduction to PFMS- Registration & mapping Programme Division & Maker Checker
	Processing through PFMS
Day 2	Background information to IFMS & discussion
	Change in accounting & Audit Process after information of IFMS
Day 3	EIS with Income Tax module
	EIS with Income Tax module
	Evaluation and Valediction

Course Title: Classroom training of newly recruited DRAAOs

Duration: 4 months + 2 months

DAY	TOPIC
	Training contents to be provided by headquarters

Course Title: Training for RAE-2 revised paper on GST

Duration:5 days

DAY	TOPIC
Day-1	Over view of GST (administration of GST), Enabling Constitutional Amendments, What is GST and how it works, Subsumed Taxes, GST structure and concept, GST Compensation Act
	Definitions: Business, Goods, Services, Taxable Person, GST Council its Purpose, Composition of GST council and its role, GST network
Day-2	Application of SGST, CGST and IGST Law, levy and collection of GST, exemption from GST, time of supply, supplies in territorial waters, distribution process among the Centre and State,
	Meaning and scope of supply, place of supply,
Day-3	Input tax credits its eligibility and claim, transfer of ITC, refunds, E-way bill and Revenue charge
	Registration, Composition scheme under GST Act, Migration provisions, transition provisions, filing of returns, types of returns and forms
Day-4	Valuation of supply of goods and services, Job work, E commerce, TDS and TCS in GST
	Demands and recovery, Refunds-Claims and sanction of refunds, offences and penalties, appeals and revision
Day-5	Accounting procedure under GST system. Audit of transitional provisions of the act, Compensation Cess and its distribution
	Assessment, provisional assessment and audit, Front-end business process on GSTN Portal, Model I & II for tax administration Mock test (based on GOSAT devised by CRA/CEDAR

Course Title: Training for AAOs due for promotion in cadre of SAO

Duration:2-4 weeks

DAY	TOPIC
	Training contents to be provided by headquarters

Course Title : Government accounting system including overview of account compilation, suspense& remittances, review of balance

Duration : 5 days.

DAY	TOPICS
Day-1	Introduction to initial accounts, Purpose & importance of accounting in Government, Role of Comptroller & Auditor General of India., Responsibility of Accountant General

	CAG's powers as enshrined in Constitution and in the CAG's (DPC) Act of 1971, Duties of the Accountant General (Accounts and Entitlement) in respect of accounts of a State government. The main divisions of government accounts; The main features of how the government transactions are exhibited in
Day-2	Compilation of accounts in the Indian Audit and Accounts Department. - Receipt of initial accounts, Check of initial accounts and Compilation of accounts. Maintenance of Classified and Consolidated Abstracts- procedure, incorporation of compiled accounts and Classified and Consolidated Abstracts of Public Works and Forest transactions.
	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.
Day-3	Introduction to Suspense & Remittance A/Cs applicable in Government System of Accounting, Suspense & Remittance A/Cs Meaning and variation Significance of Public Accounts and DDR Heads in Government Accounting and Problems in Managing Public Accounts and DDR Heads
	Operation Procedure and Clearance of 8658-Suspense Accounts 101- P.A.O Suspense, 102- O.B. Suspense, 102-Treasury Suspense & 102 Suspense Account (Civil) other Circle Accounts.
Day- 4	Operation Procedure and Clearance of 8658- Suspense Accounts 109- Reserve Bank Suspense (Headquarter), 110-R.B. Suspense (C.A.O), 111-D.A.A. Suspense 112-T.D.S. Suspense, 113- Provident Fund Suspense 123- All India Services Officers Group Insurance Scheme Suspense Operation procedure & clearance of 8782 Remittance Heads
	Maintenance of Suspense & Remittance Broadsheets. Review of Balances and Adverse Balances in Public Accounts and its effect in Finance Accounts.
Day-5	Role of Reserve Bank of India in Government Accounting; Inter Government and inter departmental adjustments; Checks and balances.
	Significance of Ethics and Values in Public Governance. Code of ethics for IAAD Test, Evaluation and Valediction

Course Title : Compliance Audit as per Compliance Auditing Guidelines

Duration : 03 days

DAY	TOPICS
Day-1	Introduction to Compliance Audit- Scope, Audit mandate, definitions, elements. Difference between ISSAI guidelines and CAG Compliance Audit guidelines
	General Principles and Annual Compliance Audit Plan
Day-2	Planning Compliance Audits
	Performing the Audit and gathering Evidence
Day-3	Evaluating Evidence and Forming Conclusions
	Reporting

Course Title : GASAB

Duration : 03 days

DAY	TOPICS
Day-1	Introduction to Accrual Accounting System – GASAB and its role on development of Government Accounting Standards for implementation of accrual accounting system
	Preparation of Finance and Appropriation Accounts, and understanding the New Format of Finance Accounts
Day-2	Public Works Accounts and Forest Accounts with operation of Remittance Heads [I, II and III (b) and Suspense Heads [STOCK, Misc. Works Advances, MPSSA, etc.], Maintenance of Remittance Broadsheets.
	Road map and Operational Framework of GASAB. Accounting treatment and measurement procedures proposed by GASAB.ICAI Accounting Standards and IPSAS
Day-3	IGASs and IGFRS (Notified/Under Notification/ prepared/ Proposed by GASAB)
	Evaluation & Valediction

Course Title : IND AS

Duration : 04 days

DAY	TOPIC
Day 1	Introduction to IndAS . Ind-AS Framework IND AS on Non-current assets, agriculture and inventories
	IND AS on Non-current assets, agriculture and inventories (contd.) IND AS on Foreign currency in individual financial statements IND AS on Leases
	IND AS on Accounting policies& estimate, Error, provisions, contingency and events after balance sheet date, Segment reporting, Related parties IND AS on Employee Benefits
Day 2	IND AS on Share Based Payments, Income Taxes, IND AS on Financial Instruments
	IND AS on Financial Instruments (contd.) IND AS on Consolidated Financial Statements, First time adoption of Ind-AS
Day 3	IND AS on Revenue, Residual Matters
	Case studies, Evaluation and Valediction

Course Title: Workshop on Audit of Fraud including evidence gathering techniques.

Duration : 05 days

DAY	TOPICS
Day-1	Introduction to the Fraud, Corruption, definition of corruption and elements of corruption.
	Standing Orders on Role of Audit in relation to cases of Fraud and Corruption:- Modus Operandi of Fraud, factors influencing Fraud & Corruption, Types.
Day-2	Standing Orders on Role of Audit in relation to cases of Fraud and Corruption:- Potential Fraud indicators and high risk areas in audit of Financial Statement, Performance Audit, receipt audit.
	Internal controls and Risk assessment, Documentation.
Day-3	Role of Auditor in Fraud and Reporting. Identification of red flags in Govt. Sector-Case studies
	Fraud Investigation and Forensic Test Techniques. Discussion of case studies
Day-4	Concept of Audit Evidence, Evidence Gathering Techniques with exercises
	Audit Evidence in Financial Audit with exercises
Day-5	Audit Evidence in Performance Audit with exercises and Audit Evidence in Compliance Audit with exercises
	Invalid evidence, Closure, Evaluation and Valediction

Course Title: Mid career Training Program for Gr. B cadre

Duration: 5 days

DAY	TOPIC
	Training contents to be provided by headquarters

Course Title : Preparation and Maintenance of RBD, JSDL, Treasury Bills, RB Suspense (Dr/Cr), ISS Accounts and its Broadsheet, Inward and Outward Accounts, TDS Suspense, Its Balance and Its Effect on State Finances, Advice & Bank Operation

Duration : 04 days

DAY	TOPIC
Day-1	Introduction to R.B.I, Role and function in Government Accounting
	Accounting Procedure in RBI, Hundi, Treasury Bills, Ways & Means Advances etc, Bank Advice & Bank Operation, Clearance Memo
Day-2	RBD Account maintained in Treasury, Compilation of RBD account in A.G.Office, Practical exercises

	Public Debt, Loans, Grants-in-aid from Central Government, MoF/MoA, MoHRD, MoH & FW etc, Operation of Suspense head- 110- CAO Suspense, Case Study
Day-3	Maintenance and Processing of State Development Loans and Cash Balance Investment Account. Operation of 109- Reserve Bank Suspense (Headquarters) CaseStudy Reconciliation of RBD account with RBI -Case study
Day-4	Background, Concept and Objectives of Inter-State Suspense Accounts. Its significance. Its Operation and Maintenance Meaning, Operation and Settlement of Inward Claims, Outward Claims, ISS Broadsheet of Accounts –case study Accounting Procedure of all Inter-Government Transactions with monetary adjustments through RBI Advice Procedure and Cash Settlement System

Course Title : Writing Inspection report

Duration : 02 days

DAY	TOPICS
Day 1	Inauguration Reporting Standards- MSO(Audit) standard Paragraph 7.3.1 to 7.3.61. Overview of Regulation on Audit & Accounts-2007 Drafting of Audit Memos
Day 2	Introduction to drafting of Inspection Report Style Guide of writing report & Drafting of Inspection Reports

