

COURSE CONTENT-2021-22

I GENERAL COURSES

1. Preparatory Training for DR.AAOs Defence Audit (Group-I)

Working Days: 13

Date & Day	Session	Subject
Day 1		Inauguration of course and Ice Breaking Session
	I & II	CCS (Conduct & CCA) Rules
	III & IV	CCS (Pension) Rules
Day 2	I & II	CCS (Leave) Rules
	III & IV	CCS (Joining Time) & NPS Rules
Day 3	I & II	Networks Basic concepts of database management
	III & IV	Regulation of Audit and Accounts 2007
Day 4	I & II	IT Audit and familiarity with provisions of the IT Act 2000
	III & IV	Concepts and Skewness & Kurtosis including interpretation, Sampling
Day 5	I & II	Operating Systems, Application Software
	III & IV	Constitution of India
Day 6	I & II	Security of information assets General awareness about the National e-Governance Plan (NeGP)
	III & IV	C&AGs (DPC) Act 1971
Day 7	I & II	Pension, Leave, Travel Rules for all services (For Defence Audit)
	III & IV	Constitution of India
Day 8	I & II	Introduction to Statistics, Statistical concepts of classification of data, Geographical, Chronological, Conditional, Qualitative and Quantitative Classification, Arithmetic Mean and Geometric Mean, Median, Mode-Concepts, Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance
	III & IV	Precis drafting including exercises
Day 9	I & II	Pay and Allowance Reg for all Services, Defence Services Reg. TA & Fundamental Rules (For Defence Audit)
	III & IV	Reasoning and Quantitative Ability
Day 10	I & II	Data Interpretation and Sufficiency
	III & IV	Drafting of official communication, style guide
Day 11	I & II	MS Word 2013 (PC-4)
	III & IV	Drafting of Draft paras from Material provided
Day 12	I & II	MS Excel (PC-4)
	III & IV	Verbal and reading abilities-Basics
Day 13	I & II	MS Access 2013 (PC-4)
	III & IV	MS PowerPoint (PC-4)
		Summing up and Valediction

2. General Management for Sr.AOs and Group 'B' Officers

Working days:05

Date	Session	Topic
Day 1		Inauguration of the course & Ice-breaking session
	I & II	Fundamentals of Ethics for IA&AD
	III & IV	Guiding principles of CAGs Auditing Standards
Day 2	I & II	Organisational behaviour and HR development
	III & IV	Budgetary control and propriety in public expenditure
Day 3	I & II	Transparency and accountability for Good Governance, RTI Act 2005
	III & IV	Motivation and leadership for Government employees to improve efficiency
Day 4	I & II	Communication and Decision making skills
	III & IV	Conflict Management, Time management and stress management for better performance
Day 5	I & II	Gender sensitisation for improved work culture
	III & IV	Exit Test, Summing up & valediction

3. Workshop on Defence Capital Procurements (As Knowledge Centre for Defence Audit)

Working days: 02

Day	Session	Topic
Day 1		Inauguration of the course Ice-breaking session
	I	Introduction to Defence Capital Procurements
	II	Categories of Capital Acquisitions- Procedure for 'Buy' and 'Buy & Make' categories
	III	Categories of Capital Acquisitions- Procedure for 'Make' category
	IV	RFP Format
Day 2	V	Acquisition under Fast Track Procedure
	VI	Standard Contract Document
	VII	Risk and Audit Steps and Case Studies from all services
	VIII	Exit Test
		Summing up & Valediction

4. Induction course for newly recruited/promoted Auditors of Defence Audit

Working days:15

Day	Session	Topic
Day 1		Inauguration of the course & Ice-breaking session
	I & II	Important functions of Indian Audit & Accounts Department, Overview of the organization
	III & IV	CAG's DPC Act and Important Manuals of the Department
Day 2	I & II	An overview of organization, setup and function of Ministry of Defence
	III & IV	An overview of the functions of Army Headquarters and its branches
Day 3	I & II	Role and responsibility of DAD
	III & IV	Organizational structure, responsibilities and audit jurisdiction of O/o DGADS, PDADS Chandigarh & Pune Manual of Audit Department Defence Services, Vol - I (A, B, C)
Day 4	I & II	Organizational structure, responsibilities and audit jurisdiction of PDA Air Force, Manual of Audit Department Defence Services, Vol -II (AF)
	III & IV	An overview of organizational setup and functions of Air Headquarters and its branches
Day 5	I & II	An overview of the organisational setup of PDA Navy and function of Naval Headquarters/Coast Guard & its branches
	III & IV	Functions and responsibilities of Material Organization in Navy
Day 6	I & II	Introduction to IT Audit
	III & IV	Computer Basics- MS Excel, Power Point
Day 7	I & II	Organisational set up, responsibilities and audit jurisdiction of DGA (OF) Kolkata Manual of Audit Department Defence Services, Vol - III Factories
	III & IV	An overview of the functions of Ordnance Factory Board and various ordnance factories
Day 8	I & II	Organisational setup & Functions of MES
	III & IV	Organisational set up and functions of BRO & BR Regulations
Day 9	I & II	Important aspects of Defence Works Procedure
	III	Organisation and setup of Army, Command Headquarters & branches

	IV	Organisation, setup and functions of DRDO
Day 10	I & II	Compliance Audit Guidelines
	III & IV	Auditing Standards
Day 11	I & II	Fundamental Rules & Supplementary Rules
	III & IV	Regulations on Audit and Accounts
Day 12	I & II	Introduction to Defence Account Code
	III & IV	Management of Defence land; overview of acquisition, requisition and hiring of defence land
Day 13	I & II	Noting and drafting, form and procedures of official communications
	III & IV	CCS Conduct Rules and CCS (CCA) Rules, Importance of discipline and punctuality
Day 14	I & II	Introduction to Performance Auditing Guidelines
	III & IV	General Financial Rules and Delegation of Financial Powers
Day 15	I & II	Gender sensitization, Introduction to ISSAI, Code of Ethics for Indian Audit & Accounts Department
	III	Exit test
	IV	Summing up & Valediction

5. Goods and Service Tax (GST)

Working days:05

Day	Session	Topic
Day 1		Inauguration of the course & Ice-breaking session
	I & II	Overview of GST {administration of GST, Enabling Constitutional Amendments, GST it's working, Subsumed taxes, GST Structure and concept, GST council-Purpose, Composition and its role}
	III & IV	Registration, Composition scheme under GST Act, Migration provisions, Transition provisions.
Day 2	I & II	Levy and Exemption of Tax, Types of returns and Forms and filing thereof
	III & IV	Accounting procedure under GST System. Audit of transitional provisions of the act, compensation cess and its distribution
Day 3	I & II	Supply (Meaning, scope, Time, Place & Valuation of Supply of Goods and Services and Job work)
	III & IV	Input Tax Credit – eligibility and claim, set-off of ITC under old and new provisions, transfer of ITC
Day 4	I & II	Refunds, E-way bill, E- commerce, TDS and TCS in GST
	III & IV	Demands and recovery, offences and penalties, appeals and revision
Day 5	I & II	Checklists for the <ul style="list-style-type: none"> • audit of registration process in GST • audit of transition process in GST • audit of refunds in GST
	III	Role of CAG in Audit under GST regime
	IV	Exit test

6. Workshop on Organization and Role of Indian Navy and Coast Guard (As Knowledge Centre for Defence Audit)

Working days: 02

Day	Session	Topic
Day 1		Inauguration of the course Ice-breaking session
	I	Organizational structure and role of IHQ (Navy) & Coast Guard Headquarters
	II	Defence Accounts Department role and function with regard to Indian Navy
	III	Navy ships and establishment, their functions including classification of Naval ships
	IV	Procedure of Naval warship building
Day 2	I	Role and functions of Material Organization
	II	(Mumbai, Goa, Vishakhapatnam)
	III	Function of Naval Dockyards
	IV	Summing up & Valediction

7. Workshop on Right to Information Act and its Application

Working days: 02

Date	Session	Topic
Day 1		Inauguration of the course & Ice-breaking session
	I	<ul style="list-style-type: none"> • Salient features of the RTI Act • Historical perspective of Right to Information Act 2005 • Rights conferred on the citizen
	II	<ul style="list-style-type: none"> • Responsibilities of Public Authorities • Process of providing information including Third Party Information • Duties of CPIOs/ACPIOs • Powers and Functions of Central/State Information Commissions • Exemptions from disclosure • Appeal procedure and Penalties
	III	<ul style="list-style-type: none"> • Communication Policy of IA&AD • Appointment of CPIO/PIO
	IV	<ul style="list-style-type: none"> • Instructions regarding disclosure of Information pertaining to Office and upkeep/prompt updating of Information on Office Website.
Day 1	I	<ul style="list-style-type: none"> • New Developments/RTI Amendment Bill 2019 • What has changed in RTI
	II	<ul style="list-style-type: none"> • Legal overview on handling & documentation • CIC appeals/case laws
	III	<ul style="list-style-type: none"> • Group exercises and case studies to acquaint practical application of provisions of RTI Act-2005 • Open session for discussion on case studies
	IV	Exit Test
	V	Summing up and Valediction :

8. Induction training for DR.AAOs Defence Audit-Phase II

Working days:71

Date and day	Session	Subject
Day 1		Inauguration of course and ice breaking session
	I & II	Mandate, Vision, Mission and Core Values of SAI India CAG in Indian - Role, mandate, functions, relationship with executive and legislature and other stakeholders such as Min. of Finance, and CGA etc IA&AD- An introduction to its organisation, types, functions and responsibilities
	III & IV	Punctuality & Discipline, CCS Conduct Rules
Day 2	I & II	Role and responsibilities of the AAO in Headquarters and field Audit
	III & IV	Organisational behaviour and HR Development
Day 3	I & II	FR/SR Part I General Conditions of service, Pay, additions to pay, lien and etc.
	III & IV	Introduction to CCS (CCA) Rules 1965
Day 4	I & II	Financial Rules and Principals of Government Accounting: General Financial Rules Chapter 1-6
	III & IV	Constitution of India- An Overview
Day 5	I & II	Financial Rules and Principals of Government Accounting: General Financial Rules Chapter 7-12
	III & IV	CCS (Leave Rules) 1972
Day 6	I & II	FR/SR CCS (TA) Rules
	III & IV	CCS AMA Rules
Day 7	I & II	An introduction to CAGs Regulation on Audit and Accounts-2007- preliminary, General, Scope and extent of Audit etc.
	III & IV	C&AG's DPC Act and Important Manuals of the Department (IA&AD)
Day 8	I & II	Overview of Auditing standards- Concept, Basic postulates and General Standards of CAG Auditing Standards 2017, Types of Audit conducted by CAG, Authority, scope and extent of audit, power to dispense with detailed audit, request for special audit and reporting the results there of.
	III & IV	Overview of Auditing Standards and Guidelines contd., Specific Standards – Introduction, Financial audit Performance Auditing,
Day 9	I & II	General Principles and practices of Audit Role of the C&AG in regard to Audit, objectives of audit, Outline of various types of audits conducted by the C&AG as per the audit mandate-Financial Audit, Compliance Audit, and Performance

		Audit, mandate, authority, relationship between the executive and audit.
	III & IV	Compliance Audit Guidelines Introduction, General Principals, Compliance Audit Plan
Day 10	I & II	Compliance Audit Guidelines Planning compliance Audit, conducting Compliance Audit and Reporting
	III & IV	Performance Audit: Introduction to Performance Audit, mandate for Performance Audit, 3 E's concept, specific nature of Performance Audit and programme evaluation etc. What was the earlier method? What is the new one? <u>Performance Audit for selected subject</u> Performance Audit Plan, understanding the programme, audit organisation and environment, understanding the subject, risk analysis.
Day 11	I & II	Performance Audit contd., Pilot study, preliminary survey criteria, Role of criteria in Performance Audit, development of guidelines etc. Hands-on exercise Evidence gathering techniques in performance audit, evidence and documentation
	III & IV	Performance Audit contd., Development of audit observations, Development of conclusions and recommendation audit findings matrix
Day 12	I & II	Audit evidence in compliance and performance Audit
	III & IV	Introduction to Defence Accounts, overview of the Compilation of Accounts & its various functions
Day 13	I	Role of Regional PCs DA in function of Army;
	II	Procedure for allocation of funds, booking & accounting of expenditure by PCDA's
	III & IV	Financial Accounting with Elementary costing Financial Accounting, Nature and Scope, Limitation of Financial Accounting, Accounting process including recording of transactions, Trail balance.
Day 14	I & II	Financial Accounting with Elementary costing-- Preparation of Financial Statements, Bank Reconciliation, Rectification of errors, Depreciation, Provisions and Reserves,
	III & IV	Certification audit by IAAD/C& AG
Day 15	I & II	Descriptive statistics: 1. What is data? (Qualitative vs Quantitative data) 2. What is an Attribute? 3. Frequency distribution of data 4. Concept of random variable

		<p>5. What is Statistical Sampling?</p> <p>6. How it is different from judgmental and convenience sampling. Advantage of statistical sampling</p>
	III & IV	<p>1. Different techniques of statistical sampling: Simple Random Sampling (SRS), Systematic Random Sampling: concepts, definition & applicability</p> <p>2. Methodology of drawing samples using SRS & Systematic (both Linear Systematic and Circular Systematic) using, Random Number Table</p> <p>3. Estimation formulae for estimation of population average, total and proportion of an attribute & corresponding estimation of standard errors: (Only the formulae to be stated, without proof)</p> <p>Risk assessment & sampling in audit</p> <p>1. Risk based analysis & the risk model in audit</p> <p>2. Risk perception as input to statistical sampling</p> <p>3. Case Studies</p> <p>Discussion on risk assessment and statistical sampling with Case studies</p>
Day 16	I & II	<p>Audit of Non-Commercial Autonomous bodies Statutory provisions, audit of certain authorities or bodies-audit under sections 14, section 15 and section 20, Audit objectives and scope, procedure for taking up audit, audit approach and procedures.</p>
	III & IV	<p>Documentation and Reporting Financial Audits Importance of adequate documentation, working papers, reporting framework, opinions and management letters, Audit mandate, audit of annual accounts of the Government, Certification of Finance and Appropriation Accounts</p>
Day 17	I & II	<p>Audit of Grants-in-aid and loans Audit approach, issues for audit scrutiny, submission of utilization certificates A case study</p>
	III & IV	<p>Introduction to Computers- Overview of fundamentals-hardware, software, Introduction to IT Act 2000</p>
Day 18	I & II	<p>Introduction to MS Office.</p>
	III & IV	<p>Overview of IT Audit- General Controls</p>
Day 19	I & II	<p>IT Audit – Life cycle of Project- Application controls</p>
	III & IV	<p>MS Excel as an Audit Tool</p>
Day 20	I & II	<p>Introduction to CAATs. Excel as CAAT</p>
	III & IV	<p>Data Analytics tools: Idea</p>
Day 21	I & II	<p>Data Analytics tools: Knime & Tableau (sub. to availability of License)</p>
	III & IV	<p>Introduction to DBMS, RDBMS- MS Access and Oracle</p>

Day 22	I & II	Networking concepts- Types of Networks
	III & IV	Internal Controls: Definition and objective of Internal Control INTOSAI Guidelines for internal control standards With Case study and exercises
Day 23	I & II	Internal Controls Control environment, control activities, Case Study and exercise
	III & IV	Audit of Fraud and corruption Basic concepts of fraud and corruption, categories of fraud and corruption, Modus operandi of fraud and factors responsible. Potential risk and fraud indicators
Day 24	I & II	Audit of Fraud and corruption continued High risk areas, internal controls and risk assessment. Role of Auditor in consideration of fraud. Case studies
	III & IV	Introduction to GST and overview.
Day 25	I & II	Role of CAG in Audit of GST Audit checks to be exercised
	III & IV	Basic concepts, elements of communication, functions of communication etc.
Day 26	I & II	Noting and drafting General information including practical exercises
	III & IV	Audit Reporting Introduction to Audit Reporting, covering key aspects of audit reporting as detailed in Level 2 and Level 3 of ISSAIs, Compliance Audit Reports with focus on compliance audit reporting requirements as envisaged in ISSAI 4100.
Day 27	I & II	Audit Reporting contd., Link between Report, audit objectives & working paper with emphasis on linkage between audit objectives identified at the planning stage & the audit report -Audit objectives and issue analysis -Reporting against audit objective -Working paper -Linkage between report, audit objective & working paper
	III & IV	Audit Reporting contd., Balanced & fair reporting with focus on -Characteristics of audit evidence -Consideration of audited agencies' response & views Audit Report- language and structure: - Audit memos, inspection reports & audit reports - Sequencing audit findings and structuring and audit paragraph - Common pitfalls in the language used in audit reports
Day 28	I & II	Audit Reporting contd., Components of Audit Paragraph with focus on components of paragraph in a report

		-Audit criteria -Condition (Evidence) -Cause -Effects
	III & IV	Audit Reporting continued Style Guide, focus on the key requirements of the Style Guide issued by the Headquarters' office.
Day 29	I & II	Action Taken on Audit Reports Institutional arrangements for follow up on audit findings. Roles of PAC/COPU Vetting of ATNs and response on the recommendations of PAC/COPU by the Accountant General/ Principal Director
	III & IV	Annual Performance Assessment Reports (APARs) assessing performance, Performance based appraisal, maintenance of APARs, Numerical Grading
Day 30	I & II	E -Governance
	III & IV	Gender sensitisation – Concept of Gender, need for sensitisation and other
Day 31	I & II	Code of ethics in IA&AD
	III & IV	Principles of Govt. Accounts: System of accounts- Cash vs. Accrual system, objectives, comparison, differences. Basis of accounting- Classification, Major & Minor Heads, Accounts Code.
Day 32	I & II	The main divisions of Government Accounts Introduction – Part I Consolidated Fund, Part II Contingency Fund, Part III Public Account and Coding system The main features of how the Government transactions are exhibited in final Accounts Compilation of Accounts
	III & IV	Budget Process - Budgetary control, New Service, New Instrument of Service, Vote on account, Supplementary, Re-appropriations, Excess grants, etc. Budget Scope - Charged and Voted, Revenue and Capital expenditure Introduction to Budget Module of VLC
Day 33	I & II	Public Revenue and Public Debt
	III & IV	Role of Government in economic Development, economic planning, meaning and types
Day 34	I & II	Incidence of Taxation
	III & IV	Foreign exchange transactions & derivatives- letters of credit, currency exchange, forwards, hedging operations and accounting of exchange rate variations
Day 35	I & II	Introduction to International Audit Bodies, i.e. INTOSAI, ASOSAI, and, ISSAI Framework etc.
	III & IV	<u>Organisational structure of Ministry of Defence (MoD)-</u> Role of CDS & integration amongst Defence services

Day 36	I & II	Organisational structure of Army, Role & Functions AHQ, Duties and Responsibilities of Principal Staff Officers, Line Directorates & Branches of AHQ etc.
	III & IV	Organisational Set up and Role & Responsibilities of Command Headquarters and various Branches Procedure of Audit of these branches
Day 37	I & II	Functional structure of the Army Fighting & Non- fighting formations; Role of various branches like GS, Q, Admn, SD, Q Ops, ST, EME, AOC etc.;; Procedure for audit of these branches
	III & IV	Manuals of Audit Department
Day 38	I & II	Organisational structure of Defence Audit Branch of C&AG of India. Audit jurisdiction and role and responsibility of each wing of Defence Audit.
	III & IV	Organization of Ordnance Factory Board and Allied Establishment, Material Accounting.
Day 39	I & II	Defence account code -Budget estimates & control, cash assignment, Deposits, Advance & Suspense, Charged expenditure Inter department transfers, Review of balances.
	III & IV	Organisational structure of Indian Navy, Its functions and responsibilities, role and responsibility of Material organisation.
Day 40	I & II	Role and responsibilities of Directorate of Fleet Maintenance or Naval Dockyard.
	III & IV	Organisational structure of Indian Air Force, Role and responsibility of Air Force Commands, Wings/FBSU, Sqn.
Day 41	I & II	Introduction to Defence Procurement Procedure Categories of Capital Acquisitions ('Buy', 'Buy and Make' & 'Make' category)
	III & IV	DPP Continued... RFP Format & Std. Contract Documents
Day 42	I & II	Defence Audit code-Rules of Audit, Audit against provision of funds, MES expenditure, Field Cashier, Imprest a/c, Defence Appropriation A/cs
	III & IV	Introduction to Defence works procedure including classification of works, Annual Works Programme, Budgeting procedures etc.
Day 43	I & II	Introduction to Defence Financial Regulations part-I & II
	III & IV	Delegation of Financial Powers to Defence Authorities.
Day 44	I & II	<u>DWP Continued..</u> Audit of Sanctions-wr.t. DFPDS, Scale of Accn., DWP, Accn Statement etc. with case studies
	III & IV	<u>DWP Continued..</u>

		Technical Sanctions, their pricing, referencing to SSR/ED rates and correctness Contract Conclusion-types of contracts, significance of each type
Day 45	I & II	<u>DWP Continued..</u> 1. Audit of Works Contract 2. Site documents-their significance and auditing procedures in Works Contracts 3. Audit of Payments-RAR, Final Bills etc.
	III & IV	<u>DWP Continued..</u> Procedure for Sanction & Execution of Urgent Works along with case studies
Day 46	I & II	Defence Procurement Manual- Introduction, Objective & policy. Necessity of procurement, Approval Process of Procurement proposals.
	III & IV	<u>Defence Procurement Manual-</u> Tendering Process, Types of Tenders, Technical/commercial bid, Opening, Examination, Evaluation & Reasonability of price. Retendering. Procurement of stores involving testing
Day 47	I & II	Defence Procurement Manual- Conclusion of contract including Rate Contract. conditions of contract including Repeat order, option clause, Risk and expenses, Delivery, LD, Payment, etc.
	III & IV	Defence Procurement Manual- Process of Procurement from Foreign countries, Contract conditions including Letter of Credit, delivery
Day 48	I & II	<u>Audit of Units in Ordnance Corps</u> 1. Provisioning procedure and Audit of Provisioning 2. Audit of Procurements both central and Local including ULPO. 3. Inspection and Quality controls-Procedures and Audit Checks. 4. Inventory Management., accounting of salvage and audit of disposal proceedings 5. Ammunition Management, Reserves & Types of Reserves
	III & IV	<u>Audit of Army Service Corps (Supply & Transport) Units</u> 1. Supply Chain of dry ration. 2. Audit of Quality Control Procedures in fresh ration. Case Studies 3. Management and Utilisation (Optimum) of DD vehicles (First, Second and Third Line). Case Studies
Day 49	I & II	Role and responsibilities of Equipment depot and Base Repair Depots.
	III & IV	Defence Store Accounting Instructions
Day 50	I & II	Functioning & Audit of E-Section, M-Section, Store contract Section, Store Audit Section, of DAD
	III & IV	Organisational set up of Border Roads Organisation.

		Works planning, Preparation of estimates. & allocation of funds ; Budget accounting & booking of expenditure
Day 51	I & II	Audit of execution of works by BRO, Department Works/Contract; categorisation, accounting, consumption of stores; construction accounts; works execution document like work diary etc., work progress report, accounting & payment for manpower engaged
	III & IV	Process involved in requisition/acquisition and hiring of Defence lands. Introduction to Military land Manual.
Day 52	I & II	Structural changes being carried out in OFB; impact on their accounting system & role of audit thereon
	III & IV	Organisational setup & Functions of DRDO
Day 53	I & II	Provisions in Defence Pension Regulations, Army, Air Force, Navy.
	III & IV	Army Commanders Special Financial Powers with case studies
Day 54	I	Welcome & Ice Breaking Session wherein the candidates will be introduced to the methodology for conduct of the Interactive sessions
	II	Brief introduction to the topics to be discussed/debated during the interactive sessions.
	III & IV	Sessions dedicated to clarification of doubts on the topics covered during Online sessions
Day 55	I & II	Hands-on Session on IT Tools Knime/Tableau/IDEA etc.
	III & IV	
Day 56	I & II	Presentation on the topic allocated by Group -1
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 57	I & II	Presentation on the topic allocated by Group - 2
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 58	I & II	Visit to HQrs Northern Command & Ordnance Units in Udhampur.
	III & IV	
Day 59	I & II	Presentation on the topic allocated by Group - 3
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups.

		<ul style="list-style-type: none"> • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 60	I & II	Visit to Border Road Organisation Units /Task Force/RCC
	III & IV	
Day 61	I & II	Presentation on the topic allocated by Group 4
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 62	I & II	Presentation on the topic allocated by Group 5
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 63	I & II	Visit to HQ 16 Coprs & Allied Units
	III & IV	
Day 64	I & II	Presentation on the topic allocated by Group - 6
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 65	I & II	Presentation on the topic allocated by Group - 7
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 66	I & II	Presentation on the topic allocated by Group 8
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group

		<ul style="list-style-type: none"> • Take away from possible responses, duly moderated by the faculty
Day 67	I & II	Visit to 10 Division-Field Units/Battalions
	III & IV	
Day 68	I & II	Presentation on the topic allocated by Group 9
	III & IV	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
Day 69	I to II	Presentation on the topic allocated by Group 10
	III	<ul style="list-style-type: none"> • Evaluation of the Presentation by the other Groups. • Points for discussion (at least one point to be presented by each group) followed by the response mainly from the presenting group • Take away from possible responses duly moderated by the faculty
	IV	Valediction
Day 70	I & II	Right to Information Act- an introduction, salient features, responsibilities of public offices including IAAD for providing information, duties of CPIOs
	III & IV	Time Management and Stress Management for better performance
Day 71	I & II	Motivation and leadership for Government Employees to improve efficiency
	III & IV	Course Evaluation & Feedback Session

9. PFMS and Issues and challenges in implementation of IFMS

Working days: 05

Day	Session	Topics
Day 1	I & II	Introduction to IFMS, A brief history. Department's objective/Goal to Introduce IFMS. Expectation of the Stakeholders. Challenges & benefits of IFMS Integrated work flow of the project
	III & IV	Modules and Growth, Integrated Work Flow, Extents and Outreach, Integration with other e-Gov. projects, Cost effectiveness, Outcomes and Impacts, Usages of emerging Technologies, Cyber Security Measures & IT Infrastructure
Day 2	I & II	Challenges in Integration with VLC Software - integrated financial functions, Planning, Budgeting, Expenditure management, Revenue management, Pensions, MIS & other functions. Integration across Government Departments & other Stakeholders (employees, pensioners, RBI, Banks, AG & others)
	III & IV	Fundamental of PFMS with practical demonstration
Day 3	I & II	BEAMS - Budget Estimation, Allocation, Monitoring System (VITRAN) Treasury Net – Computerisation and linking of all the State treasuries with central server Treasury Module (RAJKOSH)
	III & IV	GRAS- Vision and strategy-Government Receipt Accounting System, Virtual Treasury including e-Challan module with Department's objective/Goal to Introduce it. GRIPS (Government Receipt Portal System) Pay Manager & other Modules of IFMS-Implementation process
Day 4	I & II	Utilisation of IFMS data by Audit & Audit of IFMS Environment Checks and validation exercised, revised procedures adopted IFMS data on implementation of IFMS i.e secondary compilation process integration case study
	III & IV	Impact Analysis on Budgets, Receipts, Expenditure, Payroll, Employee Claims Pensions, Accounts, Fund Management, Audit, Reporting Introduction to available On line Reports
Day 5	I & II	IFMS Data downloading with practical demonstration Sampling, Key Value Extraction, Duplicate Key Summarisation, Stratification, Aging & analysis with case study
	III & IV	Code of Ethics in IA&AD and Gender sensitisation Summing up, evaluation and valediction

10. Workshop on High Value Contract & Contract Management (for Defence Audit offices)

Working days: 03

Day	Session	Topic
Day 1		Inauguration of the course
	I & II	Capital Acquisition- Acquisition process involving various functions for schemes categorised as 'Buy', 'Buy & Make with ToT' and 'Buy & Make (Indian)'
	III	Capital Acquisition- Acquisition process involving various functions under 'Make' procedure and acquisition under Fast Track Procedure
	IV	General/special conditions of works contract (MES/MAP)
Day 2	I	Revenue Procurement- Objective & policy, source, quality & tendering
	II	Revenue Procurement - Evaluation of quotations & price reasonability, approval process & conclusion of contract including conditions of contract
	III	Revenue Procurement - Concept of foreign contract, contract with PSUs & standard conditions of foreign contract
	IV	Revenue Procurement - Familiarisation with Pre Dispatch Inspection (PDI), schedule of delivery, role of DGQA, familiarisation with payment terms, option clause, letter of credit, bank guarantee, security deposit
Day 3	I	Pre-contract stage processes in MES
	II	Familiarisation with E-Tendering in MES
	III	Contract stage and Post contract stage process in MES
	IV	Exit test and summing up
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