COURSE CONTENTS

2021-22

Preparatory Training for DR AAOs (30 days)

PC	PC Subject	Session	Topics
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	I	Constitution of India, Acts, Regulations: Provisions of Constitution of India Parts I, V, VI, VIII, IX and IX A, together with relevant Schedules appended to it.
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	II	Constitution of India, Acts, Regulations: Provisions of Constitution of India Parts X, XI, XII, XIV, XVIII, XIX and XX together with relevant Schedules appended to it.
1	Language Skill (for all branches)	III & IV	Verbal and Reading Abilities Basics ii. Verbal Reasoning iii. Sentence Correction iv. Idioms and phrases v. Grammar Applications vi. Antonyms vii. Synonyms viii. Vocabulary Skills ix. Writing Styles x. Arranging sentences in order xi. Comprehension of passages: (Science passage, socio-economic passage, Business passage, Entertainment passage etc.)
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	I	Service Regulations Common Subjects: Provisions of the Central Civil Services (Joining Time) Rules,
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	II	Service Regulations Common Subjects: Provisions of the Central Civil Services (Pension) Rules
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	III&IV	Specific Subjects: Provisions of the Travelling Allowances Rules as contained in the Supplementary Rules,
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	I	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	II	Regulations on Audit and Accounts -2007

1	Language Skill (for all branches)	III & IV	Drafting and Writing Abilities Basics Précis writing of any topic
14	Financial Accounting with Elementary Costing	I	Financial Accounting: Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
14	Financial Accounting with Elementary Costing	II	Financial Accounting: Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
22	Government Audit	III	Provisions of CAG's Manual of Standing Orders (Audit)
22	Government Audit	IV	Provisions of Auditing Standards issued by the C &AG .
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	I&II	Specific Subjects: General Provisions of the Fundamental Rules,
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	III&IV	Service Regulations: Common Subjects: Provisions of the Central Civil Services (Classification, Control and Appeal) Rules
14	Financial Accounting with Elementary Costing	I	Financial Accounting: Depreciation, Provisions and Reserves.
14	Financial Accounting with Elementary Costing	II	Financial Accounting: Financial Statements: Sole Proprietorship Concerns, Analysis of Financial Statements.
22	Government Audit	III&IV	Provisions of Performance Audit Guidelines of C&AG .
14	Financial Accounting with Elementary Costing	I	Financial Accounting: Accounts of Joint Stock Companies.
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	II	Service Regulations Common Subjects : Provisions of the Contribution Pension Scheme,(New Pension Scheme)
22	Government Audit	III&IV	Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG .
14	Financial Accounting with Elementary Costing	I&II	Accounting Standards: Accounting Standards issued by Institute of Charted Accountants of India and IND AS notified by the Ministry of Corporate Affairs
22	Government Audit	III	Provisions of Audit Quality Management Framework Guidelines issued by C&AG

22	Government Audit	IV	Provisions of Internal Controls Evaluation Manual of C&AG .
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	I&II	Service Regulations Common Subjects: Provisions of the Central Civil Services (Conduct) Rules
22	Government Audit	III&IV	Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG
14	Financial Accounting with Elementary Costing	I&II	Accounting Standards: Uniform Format of Accounts for Central Autonomous Bodies
22	Government Audit	III&IV	Provisions of Compliance Audit Guidelines of C&AG .
1	Language Skill (for all branches)	I&II	Drafting and Writing Abilities Basics Drafting of an official letter, giving the facts, as directed
8	Financial Rules and Principles of Government Accounts	III&IV	Financial Rules. Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983
14	Financial Accounting with Elementary Costing	I	Cost Accounting: 1. Introduction
14	Financial Accounting with Elementary Costing	II	Cost Accounting : Materials
16	Public Works Accounts	III&IV	Provisions of following Codes/Manuals Central Public Works Accounts Code with Appendices
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	I	Service Regulations: Common Subjects: Provisions of the Central Civil Services (Leave) Rules,
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	II	Specific Subjects: Provisions of the General Provident Fund (Central Services) Rules,
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	III	Specific Subjects: Provisions of the Central Civil Services (LTC) Rules,
22	Government Audit	IV	Provisions of Environment and Climate Change Auditing Guidelines issued by C&AG
14	Financial Accounting with Elementary Costing	I	Cost Accounting : Labour and Direct Expenses
22	Government Audit	II &III	Financial Attest Audit: Provisions of Financial Attest Audit Manual and Financial Attest Auditing Guidelines for audit of State Government Accounts of C&AG .
3	Information Technology (Theory)	IV	Operating system: What is an OS, What are its key functions, the evaluation of OS, what are the popular types of OS, basics of UNIX and Windows, advantages of open source OS like Linux, Networks OS.
8	Financial Rules and Principles of Government Accounts	I&II	Financial Rules. Provisions of General Financial Rules 2017

3	Information Technology (Theory)	III	Application Software: Concepts, basic application, specific use applications, Development of customized applications, Payroll and Accounting applications, Inventory management applications in PSUs, ERPs. Basic concepts of ERP, Types of ERP Systems, advantages of ERP, factors to be considered for implementing for ERP, and causes of failure of ERP
3	Information Technology (Theory)	IV	Networks: Basic concepts, uses of networks in sharing of resources, Backups, common types of networks; LAN/WAN/Internet, server based networks, client server model, P2P network media, wireless networks, Threats to networks, the internet world. Cloud and cloud computing
14	Financial Accounting with Elementary Costing	I&II	Cost Accounting : Overheads (I) Factory Overheads Overheads (II) Office and Administrative, Selling and Distribution Overheads
16	Public Works Accounts	III&IV	Provisions of following Codes/Manuals Central Public Works Accounts Code with Appendices
3	Information Technology (Theory)	I	Basic concepts of database management: understanding simple databases, advantages of working with a database, RDBMS, Basic concepts SAP-ERP and Oracle Financials, common corporate database systems
3	Information Technology (Theory)	II	Security of Information assets: Security threats to data, hardware and users, common types of hacking, protective measures, backups,etc
3	Information Technology (Theory)	III	Familiarity with the provisions of the IT Act 2000 (including subsequent amendments to the IT Act)
3	Information Technology (Theory)	IV	IT Audit 1. IT Controls General Controls Application Controls Risk area and IT security. 2. System Development Life Cycle Audit of systems under development
14	Financial Accounting with Elementary Costing	I	Cost Accounting : Marginal Costing,
14	Financial Accounting with Elementary Costing	II	Cost Accounting: Production Accounts and Cost Sheets
8	Financial Rules and Principles of Government Accounts	III&IV	Financial Rules. Provisions of Delegation of Financial Powers Rules (DFPR) 1978
1	Language Skill (for all branches)	I&II	Drafting and Writing Abilities Basics Draft Para to be drafted from material provided

2	Logical, Analytical and Quantitative Abilities	III&IV	Statistics & Statistical Sampling i. Introduction to statistics.: Variable as attribute of an entity, Primary Data and Secondary Data, Descriptive and Numerical Data, Concept of Discrete and continuous data, Basic concepts of Data Analysis, Box plotting of Data ii. Statistical concepts of classification of Data, Geographical Classification, Chronological classification, conditional classification, qualitative classification, quantitative classification. iii. Class interval, Frequency Distribution and Histograms iv. Arithmetic Mean and Geometric Mean, Median, Mode-Concepts and inter se comparison and their interpretation v. Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance – Concepts & inter se comparison and their interpretat ion vi. Concepts of Skewness& Kurtosis and their interpretation
14	Financial Accounting with Elementary Costing	I	Cost Accounting : Process Accounts
8	Financial Rules and Principles of Government Accounts	II	Principles of Civil Accounts Provisions of Government Accounting Rules, 1990
22	Government Audit	III&IV	Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG .
16	Public Works Accounts	I&II	Provisions of following Codes/Manuals Accounts Code Volume-III
8	Financial Rules and Principles of Government Accounts	III&IV	Principles of Civil Accounts Provisions of Government Accounting Rules, 1990
2	Logical, Analytical and Quantitative Abilities	I&II	DATA INTERPRETATION and DATA SUFFICIENCY i. Data Tables ii. Pie Charts iii. 2 Dimensional Graphs iv. Bar Charts v. Venn Diagram vi. Geometrical Diagram vii. Pert Charts
8	Financial Rules and Principles of Government Accounts	III&IV	Principles of Civil Accounts Provisions of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. II: Chapter 1- Appropriation Accounts Chapter 2- Finance Accounts (Revised) Annexure and Appendices
8	Financial Rules and Principles of Government Accounts	I	Principles of Civil Accounts Provisions of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. II: Chapter 1- Appropriation Accounts Chapter 2- Finance Accounts (Revised) Annexure and Appendices

2	Logical, Analytical and Quantitative Abilities	II	REASONING i. Deduction ii. Logical connectives. iii. Selections iv. Distribution v. Circular arrangement QUANTITATIVE ABILITY i. Probability and chance ii. Simple Equation iii. Ratio-Proportion-Variation iv. Percentages v. Profit & Loss vi. Simple Interest and Compound Interest vii. Weighted Averages
16	Public Works Accounts	III&IV	Provisions of following Codes/Manuals CPWD Works Manual2017
8	Financial Rules and Principles of Government Accounts	I&II	Principles of Civil Accounts List of Major and Minor Heads of Accounts of Union and States (LMMH)
2	Logical, Analytical and Quantitative Abilities	III	REASONING i. Deduction ii. Logical connectives. iii. Selections iv. Distribution v. Circular arrangement QUANTITATIVE ABILITY i. Probability and chance ii. Simple Equation iii. Ratio-Proportion-Variation iv. Percentages v. Profit & Loss vi. Simple Interest and Compound Interest vii. Weighted Averages
8	Financial Rules and Principles of Government Accounts	IV	Principles of Civil Accounts Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure:Chapters 1-10 and Chapter 13 and Chapter 17.
5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)	I&II	Specific Subjects: Provisions of the Central Civil Services (Medical Attendance) Rules,

2	Logical, Analytical and Quantitative Abilities	III&IV	Sampling: What is Statistical Sampling? Statistical Sampling vs. Non-Statistical Sampling Advantage of Statistical Sampling Random Number Table & Sampling Sampling Error vs. Non-Sampling Error Simple Random Sampling (with and without replacement)Systematic Random **Sampling** Systematic Random Sampling Stratified Random Sampling Cluster Sampling Probability Proportional to Size Sampling Multi-Stage Sampling Attribute & Variable Sampling Step-by-step Sampling Discovery Sampling Monetary Unit Sampling Audit Hypothesis Testing Normalisation – meaning and objective Estimation: (i) Sample size and estimation of Single Mean for un-stratified (Simple Random) Sampling (ii) Sample size and estimation of Single Proportion for un-stratified (Simple Random) Sampling Scatter Diagram in Statistics and interpreting, Scatter Di agrams, correlation and regression.
8	Financial Rules and Principles of Government Accounts	I&II	Principles of Civil Accounts Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure:Chapters 1-10 and Chapter 13 and Chapter 17.
16	Public Works Accounts	III&IV	Provisions of following Codes/Manuals CPWD Works Manual2017
16	Public Works Accounts	I&II	Provisions of following Codes/Manuals Accounts Code Volume-III
16	Public Works Accounts	III&IV	Provisions of following Codes/Manuals Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume I (i) Chaper 8-Accounts of Public Works
3	Information Technology (Theory)	I	General awareness about the National e-Governance Plan(NeGP) Meaning, eGovernance basics and few selected common e Governance Projectslike Computerization of Land Records, Vahan (Registration of Vehicles) and Sarthi (issue of Driving Licenses), and e-District. (Reference respectiveweb sites of the topics mentioned),
16	Public Works Accounts	II	Provisions of following Codes/Manuals CPWD Works Manual2017
16	Public Works Accounts	III&IV	Provisions of following Codes/Manuals Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume I (ii) Chaper 9-Accounts of Forests

4	Information Technology (Practical)	I	Word 2013: Basic and Mid-level Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References ,Inserting and Formatting Objects,
4	Information Technology (Practical)	II	Excel 2013 : Advanced Topics Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook For Review and Managing Workbook Changes. Applying Custom Formats and 'Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates. Creating Advanced Formulas: Applying Functions in Formulas: Look Up Data With Functions, Applying Advanced Date and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.
4	Information Technology (Practical)	III	Word 2013 : Advanced Topics Managing and Sharing Documents: Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advanced Documents: Applying Advanced formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage forms, Fields, and Mail Merge Operations.
4	Information Technology (Practical)	Iv	Excel 2013 : Basic and Mid-Level Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print Or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions. Charts and Objects: Creating and Formatting A Chart and Inserting and Formatting an Object
4	Information Technology (Practical)	I	Excel 2013 : Advanced Topics Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook For Review and Managing Workbook Changes. Applying Custom Formats and 'Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates. Creating Advanced Formulas: Applying Functions in Formulas: Look Up Data With Functions, Applying Advanced Date and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.

| 4 | Information Technology (Practical) | II | Access 2013 Basic (Awareness) Creating and Managing a Database: Creating a New Database, Managing Relationships and Keys, Navigating Through a Database, Protecting and Maintaining a Database and Printing and Exporting a Database. Building Tables: Creating a Table, Formatting a Table, Managing Records and Creating and Modifying Fields. Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query. Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form. Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report. |
| 4 | Information Technology (Practical) | III&IV | Power Point 2013 Create and Manage Presentations: Creating A Presentation, Formatting A Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media. Applying Transitions and Animations: Applying Transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations. Managin g Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations. |

Rules and Principles of Government Accounting, Overview of Accounts Compilation-Finance & Appropriation Accounts"

(5 Days Course)

Day	Session	Topics
Day 1	I , II	Introduction to Government Accounts and Overview of Government Accounting Structure -- List of Major and Minor heads of Union and the States
	III, IV	Understanding the budget process and rules governing it. Original and supplementary grants. Re-appropriations and Surrender of budget.
Day 2	I, II	Understanding the flow of accounts in State A & E offices. Compilation process and preparation of monthly civil accounts. Transfer Entries and journal entries
	III	Inter Government Transactions (Union and states) (state and state)
	IV	Accounting of Debt, Deposits and remittances. Personal Deposit Accounts. Issues involved therein Impact on quality of accounts.
Day 3	I,II	Understanding suspense heads, clearance of suspense balances. Impact of suspense balances on quality of accounts.
	III	Compilation of State Finance Accounts – checks to be exercised
	IV	Compilation of State Appropriation Accounts– checks to be exercised
Day 4	I	Audit of Union (Civil) Appropriation Accounts
	II	Audit of Union (Defence) Accounts
	III	Audit of Union (Railways) Accounts
	IV	Audit of Union (P& T) Accounts
Day 5	I	Audit of Union Finance Accounts
	II	Audit of State Finance Accounts
	III	Audit of State Appropriation Accounts
	IV	Valediction

Effective Communication, Language and Drafting skills (Including Draft of Factual Statement/Draft Para

(3 Days Course)

DAY	SESSION	CONTENT
DAY 1	I & II	Communication: Meaning and importance; Communication as a important tool of organisation; Types of communication Written communication, Verbal and Nonverbal/Body language communication its merits and demerits; characteristics of a good communication system; One way versus Two way communication
DAY 1	III & IV	Effective Noting and Drafting, Quality of Inspection Reports; Explanatory examples on Noting and Drafting
DAY 2	I	Communicate effectively in a multicultural environment Active listening Communication planning Clarifying and Questioning during communication
DAY 2	II	Negotiation skills.
DAY 2	III & IV	Drafting of a Factual Statement/Draft Para
DAY 3	I & II	Effective communication in work place; challenges in communication; understand your interpersonal communication and conflict styles; dealing with different communication styles; practical skills for communicating with all internal and external stakeholders
	III	Exercise on Understanding barriers to communication
	IV	Introduction to OIOS and Valediction

Compliance and Performance Audit

(5 Days Course)

Day	Session	Topic
I	I	General Principles of Auditing
I	II & III	Planning an Individual Audit
I	IV	Preparing a Desk Review for a Compliance Audit
II	I	Preparing Guidelines for a Perforamnce Audit with Case Study
II	II & III	Preparing Audit Design Matrix with a Case Study
II	IV	Outcome Based Audit-a perspective with a case study
III	I and II	Basics of Sampling and Drawing of Samples with Case Studies
III	III and IV	Audit Evidence and Documentatioin
IV	I&II	Developing Audit Findings, Conclusions and Recommendations with case studies
IV	III & IV	Reporting and Follow up covering distinctive features of Performance and Compliance Auditing
V	I	Detection of Fraud
V	II	Performance Audit-A Case Study in Environment Audit/Other stream
V	III	Exposure to Sustainable Development Goals Linking SDGs to National Policy
V	IV	Introduction to OIOS and Evaluation and Valediction

Accounting of Works and Audit of Works Contracts

(5 Days Course)

DAY	SESSION	CONTENT
Day 1	I	Brief introduction to the functions of Public Works Department; Classifications of works e.g. Original works, repairs and petty works. Stages for execution of works-Urgent and emergent works. Administrative approval, Technical sanction, Financial sanction, Budget provision, Allotment of fund; Deposit work.
Day 1	II & III	Detailed Estimates: Basis of preparation- difference between Preliminary and Detailed estimates. Schedule of rates- Scheduled items & Non-scheduled items analysis rates. Provision for contingencies in different kinds of works. Recasting of estimates- Supplementary estimate, Revised estimate. Addition, alterations and substitution of items, analysis of rates.
DAY 1	IV	Notice Inviting Tender- Procedure- Competent Authority Opening of Tenders-preparation of comparative statement. Acceptance of Tenders- procedure, comparative statement- competent authority. Important provisions of standard forms of a tender.
DAY 2	I	Details of Process of taking measurements. Recording of measurements in Measurement Books- Sources of entries. Quantitative calculation including taking of Stock measurement.
DAY 2	II	Define contract- Types of works contracts e.g. Lump -sum contract, Item rate contract, Percentage rate contract, Cost plus contract, Labour rate contract.
DAY 2	III & IV	Supply of Departmental Materials, Material at site Account, Stock suspense, Issue rate, Recovery rate. Recovery on penal rate, Payment at part rate, Payment of different kinds of advances to contractor. Documentations of Accounts- Bills Register, Contractors Ledger, Register of Works, Dismantled Materials Accounts, Losses of Government Assets.
DAY 3	I	Preparation of RA & Final Bills. Consumption Statement, Excess quantity statement. Ad-interim payment, adjustment of advances, payment of escalation.
DAY 3	II	Internal Control in Public Works and Projects, Red flags and anti fraud measures in Public works, Project monitoring (CPM, PERT).
DAY 3	III & IV	Cash Accounts- Upkeep, Balancing, Rectification of Errors & Verification; Imprest Account; Temporary Advance Account; Stores- Quantity & Value Accounts, Ledger, Stock-taking, Rectification of Accounts; Transfer entries; Preparation of Works Accounts.
DAY 4	I & II	Preparation of Monthly Account, Relevant Schedules (PWA Forms) and subsidiary records.
DAY 4	III	Audit of Stores and Stock in light of guidelines issued by the C&AG.
DAY 4	IV	Audit of Central Government Sponsored Scheme: Introduction, methodology for audit with Case Study
DAY 5	I & II	Important check points to be examined in the PW audit relating to works executed through Piece Works Agreement (PWA), Work Order, and Contract Agreements viz., comparative cost and variance analysis. Arbitration Law including procedures and provisions for dealing arbitration matters. Works Analysis: Introduction, records related to the particular work, methodology, process and techniques.
DAY 5	III	New areas of contracting: Management contracts, leasing, service contracts, BOT, BOOT and BOLT- concepts and case studies. Turnkey contracts, a brief insight to PPP projects. Important points to be seen during Audit of contracts.
	IV	Introduction to OIOS and Valediction

Specific training for newly recruited Divisional Accountants as per subjects prescribed in MSO 10 (days)

Date	Session	Area of Assessment
21.06.2021	I	Precis Writing
21.06.2021	II	Writing Essays and Paragraph writing
21.06.2021	III	Funtamentals of Elementary Book Keeping and Advantages of Double Entry System
21.06.2021	IV	Trading and Profit and Loss Accounts and Balance Sheet
22.06.2021	I	Drafting Various Kinds of drafts, letter, Circuler, OM
22.06.2021	II	Grammer.
22.06.2021	III	Trading, and Profit and Loss Accounts and Balance Sheet.
22.06.2021	IV	Trading, and Profit and Loss Accounts and Balance Sheet.
23.06.2021	I	Delegation of Financial Powers of State.
23.06.2021	II	Nominal Real Account, Nominal Account Capital & Revenue Expenditure Transfer entries
23.06.2021	III	Preparation of Running Account Bill
23.06.2021	IV	Preparation of Running Account Bill
24.06.2021	I	Contractor Ledger theory and practical
24.06.2021	II	Contractor Ledger theory and practical
24.06.2021	III	Bank Pass Book A/C Reconciliation Statement
24.06.2021	IV	Bank Pass Book A/C Reconciliation Statement
25.06.2021	I	Works Abstract
25.06.2021	II	Works Abstract
25.06.2021	III	Journal entries
25.06.2021	IV	Journal entries and rectification of errors in Journal entries
26.06.2021	I	Preparation of Monthly Accounts, Schedule of Monthly Accounts Classification of Transaction of Accounts etc.
26.06.2021	II	Schedule of Monthly Accounts Deposit Works, including stock and tool and plant returns checking of bills and Vouchers
26.06.2021	III	Trail Balance and correction of Balances.
26.06.2021	IV	Advantages of Cost Account/ Depreciation, Reserve, Bill of Exchange, Promissory Note
28.06.2021	I	Schedule of Rate Contractor Advance, Trandfer Entry
28.06.2021	II	Schedule of Rate Contractor Advance, Trandfer Entry
28.06.2021	III	Public Works Account (Theory & Practical) Including pratical entries in Case Book
28.06.2021	IV	Public Works Account (Theory & Practical) Including pratical entries in Case Book
29.06.2021	I	Reappropriation of Funds, Budget
29.06.2021	II	Central Treasury Rules I and II Corresponding Rules of State Government
29.06.2021	III	General Financial Rules Chapter 1-6
29.06.2021	IV	General Financial Rules Chapter 7-12
30.06.2021	I	Government Accounting 1990
30.06.2021	II	Government Accounting 1990
30.06.2021	III	Parts of Government Account
30.06.2021	IV	Parts of Government Account
01.07.2021	I	Central Treasury Rules I and II Corresponding Rules of State Governmnet
01.07.2021	II	fundamental and Supplementary Rules
01.07.2021	III	fundamental and Supplementary Rules

Workshop on Goods and Services Tax

⬜5 Days Course)

Day	Session	Content
Day 1	I & II	Overview of GST/IGST/SGST/UGST Acts , Central & State Financial relations, constitutional amendments made for Implementation of GST
	III & IV	Meaning, Scope, Time, Place of Supply under GST
Day 2	I&II	Registration (Procedure for Registration of Govt. Deptts./Autonomous bodies etc.),Filing of Returns(Including returns filed by Govt. Departments) and Payment of Taxes and provisions related to TDS under GST
	III	Applicability of GST to Govt. Work Contracts;
	IV	Audit of GST: Challenges and way forward
Day 3	I&II	Levy & Important Exemptions under GST; Value of Supply under GST
	III & IV	Input Tax Credit and Cross utilization of Taxes under GST
Day 4	I&II	GST Network Front end business process on GSTN portal-IT Strategy for GST
	III	Payment of Taxes under GST
	IV	Refund of Taxes under GST
Day 5	I	Transitional provisions under GST
	II	Provisions related to E-way bill under GST; Reserve charge Mechanism under GST
	III	Hands on Exercise/case studies
	IV	Introduction to OIOS, End Couse Assessment, Evaluation and Valediction

Induction Training for DR AAOs

90 (days)

Date	Day & Session	Topic
2021-09-02		Inauguration by DG RTI from 10 AM to 10.15 AM
	I	Dak System: From receipt, marking, diarisation to disposal; Filing system: Opening, numbering, paging, punching, referencing and closing of files etc.
	II	Noting and correspondence
	III	MIS including calendar of returns and Monthly Progress Report
	IV	Introduction to ISSAI- Lima Declaration (P-1); Mexico Declaration (P-10);
2021-09-03	I	Provisions relating to Right to Information Act
	II	Provisions relating to Right to Information Act
	III	Value and Benefit of SAI (P-12); Principles of Transparency and Accountability (P-20);
	IV	ISSAI-Principles of Jurisdictional Activities (P-50);Fundamental Principles of Public Sector Auditing (P-100)
2021-09-04	I	ISSAI-Principles of Jurisdictional Activities (P-50);Fundamental Principles of Public Sector Auditing (P-100)
	II	Dealing of legal matters in IA&AD
	III	Dealing of legal matters in IA&AD
	IV	Weekly test
2021-09-06	I	Gender Mainstreaming in Government Policy and Programmes
	II	Gender Mainstreaming in work place
	III	Communication: Meaning and importance; Communication as an important tool of organisation; Types of communication Written communication, Verbal and Non-verbal/Body language communication its merits and demerits; characteristics of a good communication system; One way versus Two way communication
	IV	Communication: Meaning and importance; Communication as an important tool of organisation; Types of communication Written communication, Verbal and Non-verbal/Body language communication its merits and demerits; characteristics of a good communication system; One way versus Two way communication
2021-09-07	I	Income-Chargeability of Income; Status of Assessee; Type of Taxation; Furnishing of Return
	II	Head of Income-Income from Salary
	III	Communicate effectively in a multicultural environment;; Active listening; Communication planning; Clarifying and Questioning during communication
	IV	Exercise on Developing Communication Style

Date	Session	Topic
2021-09-08	I	Head of Income-Income from House Property
	II	Head of Income-Income from Business/Profession
	III	Effective communication in work place; challenges in communication; understand your interpersonal communication and conflict styles; dealing with different communication styles; practical skills for communicating with all internal and external stakeholders
	IV	Effective communication in work place; challenges in communication; understand your interpersonal communication and conflict styles; dealing with different communication styles; practical skills for communicating with all internal and external stakeholders
2021-09-09	I	Capital Gains and Income from Other Sources
	II	Income not included in total income (Section-10)
	III	Unleashing the Leadership potential in you
	IV	Time and Stress Management for better performance.
2021-09-10	I	Computation of Tax Liability-Individual, HUF, Association of Persons (AOP), Body of Individuals (BOI)
	II	Human Resource Development- Supervision & Control e.g. How supervision enhances the productivity in organisations; Frontline manager- Role of a supervisor in organisations, Qualities of a supervisor.
	III	Human Resource Development- Supervision & Control e.g. How supervision enhances the productivity in organisations; Frontline manager- Role of a supervisor in organisations, Qualities of a supervisor.
	IV	Weekly test
2021-09-13	I	Computation of Tax Liability-Firm and Company
	II	Minimum Alternate Tax/Alternate Marginal Tax
	III	Organizational effectiveness: Meaning; Measures of Organizational effectiveness; A brief introduction to Decision making process
	IV	Organizational effectiveness: Meaning; Measures of Organizational effectiveness; A brief introduction to Decision making process
2021-09-14	I	Case Study on Computation of Income
	II	Provision regarding TDS/TCS/Advance Tax
	III	Motivation in Organizations: Need & Importance; Types of Motivation; Motivation process; How Motivation is relates to Morale and Work efficiency.
	IV	Motivation in Organizations: Need & Importance; Types of Motivation; Motivation process; How Motivation is relates to Morale and Work efficiency.
2021-09-15	I	Interest Chargeable
	II	Set off of losses and Carry Forward of losses

Date		Session	Topic
	III		Effective leadership is all about communicating effectively: Connecting Leadership and Communication. How Communication improves Leadership qualities.
	IV		Effective leadership is all about communicating effectively: Connecting Leadership and Communication. How Communication improves Leadership qualities.
2021-09-16	I		Deduction under Chapter-VI
	II		Deduction under Chapter-VI
	III		Roles & Responsibilities of a civil servant including vigilance matters.
	IV		Role of Disciplinary Authority and Role of Inquiry Officer with case examples.
2021-09-17	I		Assessment Procedure
	II		Rectification/Appeals Procedure
	III		Overview of File Management System,Creation of Files, Receipt of Dak in E-Office
	IV		Diarisation of Dak,Acknowledgement of Dak, Filing of Dak(PUC) in E-Office
2021-09-18	I		Understanding and Interpretation of Financial Accounts
	II		Important Forms as per Income Tax Rules
	III		Noting/Drafting,File Submission in E-Office
	IV		Weekly test
2021-09-20	I		Note/Draft approval(by Draft Approving Authority), Dispatch, MIS report in E-Office
	II		Exercise on E-Office
	III		Introduction to Tableu, Data downloading/connectivity, live connection and extraction, Manipulatioin; Visulaization:bar, line, pie charts etc., maps
	IV		Appending the data, union, joining, relationship; exporting the sheets/data, types of workbook
2021-09-21	I		Tableu: calculated field, filters, hierarchy, dashboards, other features in tableu: story
	II		Tableu exercise/case study: analysing data, deriving insights; identifying risk areas, building dashboards
	III		Overview of GST/IGST/SGST/UGST Acts , Central & State Financial relations, constitutional amendments made for Implementation of GST
	IV		Overview of GST/IGST/SGST/UGST Acts , Central & State Financial relations, constitutional amendments made for Implementation of GST
2021-09-22	I		Activation of User account; Basic understanding of OIOS Application, Terminologies and its modules; Familiarity with landing page and other options; Create Audit Plan; Create Audit Assignment; Update Audit Plan; Linking audit assignments (for All India Reviews); Design audit-assignment

	II	Prepare ADM; Review, approve draft and approve ADM; Prepare Sampling Approach; Review, approve draft and approve ADM
	III	Meaning, Scope, Time, Place of Supply under GST
	IV	Meaning, Scope, Time, Place of Supply under GST
2021-09-23	I	Create Audit Team; Update Audit Team; View Audit Team History; Creat Audit Programme; Review/Approve Audit Programme; Update audit programme; View history of audit programme
	II	Prepare record requisition; Approve and issue record requisition; Receive response to record requisition; Prepare audit enquiry; Approve and issue audit enquiry; Receive response to audit enquiry; Prepare audit observation; Approve and issue audit observation; Receive response to audit observation
	III	Levy & Important Exemptions under GST; Value of Supply under GST
	IV	Levy & Important Exemptions under GST; Value of Supply under GST
2021-09-24	Friday I	Communication; Toolkit info; Checklist details; Deviation info; Ditial Diary; Attachment info; Contribute to KMS; Generate draft IR
	II	Basic understanding of Organisation; Personnel and Audit Execution modules and their features
	III	Registration (Procedure for Registration of Govt. Deptts./Autonomous bodies etc.),Filing of Returns(Including returns filed by Govt. Departments) and Payment of Taxes and provisions related to TDS under GST
	IV	Registration (Procedure for Registration of Govt. Deptts./Autonomous bodies etc.),Filing of Returns(Including returns filed by Govt. Departments) and Payment of Taxes and provisions related to TDS under GST
2021-09-25	I	Input Tax Credit and Cross utilization of Taxes under GST
	II	Input Tax Credit and Cross utilization of Taxes under GST
	III	Fundamentals of investing suitable to new government servants
	IV	Weekly test
2021-09-27	I	Emerging areas of investment suitable to new government servants
	II	Trading v/s investment suitable to new government servants
	III	Payment and refund of Taxes under GST
	IV	Payment and refund of Taxes under GST
2021-09-28	I	Practical approach to investment planning suitable to new government servatns
	II	Overview of Information Technology In Audit & Accounts. Overview of Windows O.S. and its application.

	III	Overview of various websites, web applications, web portals e.g. iBEMS, PFMS
	IV	Cell Referencing, Ranges,creating formulae, Copying and Moving Formulas. Applying formulas and functions in Excel sheet, Linking of worksheets, Controlling calculations.
2021-09-29	I	Protecting, hiding and Unhiding worksheet / Cells/ Columns/ranges and its content ,Sorting and filtering work, Sorting data in list, Filtering a list Using Auto Filter, Automatic subtotals sorting Subtotalled list. Preparing a Subtotalled list as a report.Pivot Table
	II	Creating Letter Head, Thematic Report, articles, and newsletters using MS Word
	III	Overview of Power Point. Create a new presentation, Use different slide formats, Enter both Text and Graphics, Save a slide show
	IV	Creating, modifying and formatting chart, Enhancing Charts, Saving Custom Chart Formats
2021-09-30	I	Exercise on Microsoft Excel
	II	Working with colours and Transitions, Animation and sound-Pre-set Animation, Custom Animation, Timing, Effects, Action Buttons / Settings / Preview,Exercise on Microsoft Power Point
	III	Cyber laws, Cyber security and introduction to cybercrime with the latest trends, cyber criminals modus operandi,Computer Hacking & Security - Malware - Types of Malware
	IV	Data Protection techniques - Data Hiding techniques - countermeasures ,Ensuring Cyber security at workplace- including link between personal security practices and their impact on cyber security of the oraganisation
2021-10-01	Friday I	Strategic Audit planning- Objective & Process,
	II	Internal Audit in IA&AD: Overview of functions of Internal Audit Party/section in each office/Peer Review/DI Inspection
	III	Internal Audit in IA&AD: Overview of functions of Internal Audit Party/section in each office/Peer Review/DI Inspection
	IV	Weekly test
2021-10-04	I	Preparation of Annual Audit Plan with case study
	II	Preparation of Annual Audit Plan with case study
	III	Risk Based Audit Approach; Identification and Assessment of various risks e.g. Inherent Risk, Control Risk and Detection risk and Risk Model: An introduction to COSO Enterprise Risk Model (ERM)

	IV	Risk Based Audit Approach; Identification and Assessment of various risks e.g. Inherent Risk, Control Risk and Detection risk and Risk Model: An introduction to COSO Enterprise Risk Model (ERM)
2021-10-05	Tuesday I	Materiality: "Its scope and determination of materiality, how materiality is fixed on the basis of value, nature and context, its importance in Risk Based Audit Approach
	II	Internal Control:"Meaning and scope of of internal control, (with respect to COSO framework)
	III	Planning an individual audit: Understanding the auditee entity, framing the objectives/Sub Objectives and the scope of the audit, determining audit criteria & Deciding audit approach (Both Performance and Compliance Audit)
	IV	Planning an individual audit: Understanding the auditee entity, framing the objectives/Sub Objectives and the scope of the audit, determining audit criteria & Deciding audit approach (Both Performance and Compliance Audit)
2021-10-06	I	Preparation of Audit Design Matrix and Desk Review with case studies (Both Performance and Compliance Audit)
	II	Preparation of Audit Design Matrix and Desk Review with case studies (Both Performance and Compliance Audit)
	III	Statistical Sampling in Audit- Meaning & importance, Relevance of Statistical Sampling in Audit; law of large Inertia, Sampling Error and non Sampling error, Biasness in Sampling
	IV	Statistical Sampling in Audit- Meaning & importance, Relevance of Statistical Sampling in Audit; law of large Inertia, Sampling Error and non Sampling error, Biasness in Sampling
2021-10-07	Thursday I	Various Sampling methods e.g. 'Simple random Sampling', 'Statistical random sampling', 'Cluster sampling', 'Stratified sampling', 'Probability proportional to size Sampling' and 'Multistage Statistical Sampling'
	II	Various Sampling methods e.g. 'Simple random Sampling', 'Statistical random sampling', 'Cluster sampling', 'Stratified sampling', 'Probability proportional to size Sampling' and 'Multistage Statistical Sampling'
	III	Understand how to save/segregate work, Use the File Explorer for file management, Familiarize with Library tab in IDEA
	IV	Understand data reconciliation principles, Use Control Total to reconcile to grand total. ,Use Field Statistics to validate data, Display data in a particular order, Access specific records in IDEA
2021-10-08	I	Monetary Unit Sampling and application of sampling in EDP environment

	II	Monetary Unit Sampling and application of sampling in EDP environment
	III	Case study on sampling using IDEA
	IV	Weekly test
2021-10-11	I	Use Criteria to display specific records and save the results to a new database, Use the Equation Editor to enter criteria, Understand the rules for entering criteria, Save and retrieve equations, Differences between Extractions and Criteria, Extract high value and unusual items using Criteria
	II	Use Stratification to categorize the data into bands (or strata), Save, chart, or export the Stratification results,View, analyze, or save a particular stratum.
	III	What constitutes Audit Evidence: Characteristics of Audit Evidence; Audit procedures to obtain audit evidence. Identifying sources of evidence in different types of audit.
	IV	What constitutes Audit Evidence: Characteristics of Audit Evidence; Audit procedures to obtain audit evidence. Identifying sources of evidence in different types of audit.
2021-10-12	I	Use Summarization to total Numeric fields based on one or more fields (or keys), Use Pivot Table to summarize the data, to create subsets, and to display particular items, Use Aging to age an Accounts Receivable file to determine reserves required against bad debts
	II	Creating Projects – Managed and External, Import of data from diverse formats –Excel, Access, csv, text
	III	Class room exercise on evaluating strength of evidence.
	IV	Documentation in Audit with respect to Performance/Compliance/Financial Audit guidelines. Requirement of working papers.
2021-10-13	I	Importing of PDF/PRN Data, Importing data using ODBC
	II	Importing of PDF/PRN Data, Importing data using ODBC
	III	Audit Findings, Conclusions and Recommendations with case studies
	IV	Audit Findings, Conclusions and Recommendations with case studies
2021-10-14	I	Indexing of Data – Quick Index, Composite Index, Sorting Data, Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields Analysis

	II	Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarization,Data Extraction – Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction
	III	Case study on preparation of a draft para and its processing up to inclusion in Audit Report
	IV	Case study on preparation of a draft para and its processing up to inclusion in Audit Report
2021-10-16	I	Fundamentals of Ethics and Code of Ethics
	II	Working with multiple databases – Join, Visual Connector, Append, Compare
	III	Exercise on IDEA
	IV	Weekly test
2021-10-18	I	Outcome Based Audit-A Perspective with a case study on audit of hospital management
	II	Outcome Based Audit-A Perspective with a case study on audit of hospital management
	III	Experience sharing on PA on hospital management in Bihar
2021-10-20	I	Planning of Outcome Based Audit on Surface Irrigation
	II	Experience sharing on Execution of Outcome Based Audit on Surface Irrigation
	III	Experience sharing on Outcome Based Audit on Secondary Education
2021-10-21	I	Experience sharing on PA on Pradhan Mantri Ujjawala Yojana
	II	Panel Discussion among participants
	III	Address by DG sir
2021-10-22	I	Style Guide
	II	Compliance Audit Reporting (excluding theme based audit) up to preparation of IR, grading and its follow up
	III	Compliance Audit Reporting (excluding theme based audit) up to preparation of IR, grading and its follow up
	IV	KNIME as Data Analytic tool: A Broad overview; Build a basic workflow; Data downloading sorting errors; Property tax data Statistical Approaches in Analytics: Spread and Shape of Distribution: Range, Skewness, Kurtosis, Standard Deviation, Variance, Interquartile range, Box plots Node Repository Favourite Nodes Outline
2021-10-23	I	Performance audit and thematic audit reporting and its follow up
	II	Performance audit and thematic audit reporting and its follow up

	III	Knime Console Node Description Workflow Editor Node Status Ports Example Workflow
	IV	Weekly test
2021-10-25	I	Case study on use of GIS in PA on Mining
	II	Case study on use of GIS in PA on Mining
	III	Exercise/Case study using KNIME: Data import, Manipulating, Data type conversion (Data preparation), Treating Missing values, Statistical Analysis and deriving insights about the dataset Other features in KNIME: Report Generation; Repeatability; Database connectivity
	IV	Exercise on KNIME
2021-10-26	I	Introduction of Institute of Public Auditors of India
	II	Experience sharing on audit of World Bank Projects
	III	Definition of the word 'Fraud'; Elements of 'Fraud'; Distinction between fraud and error; Understanding the types of fraud; Understanding the types of corruption
	IV	Definition of the word 'Fraud'; Elements of 'Fraud'; Distinction between fraud and error; Understanding the categories of fraud; Understanding the categories of corruption
2021-10-27	I	Case study on Irrigation Projects
	II	Case study on Irrigation Projects
	III	Environment Audit Guidelines and exposure to Sustainable Development
	IV	Environment Audit Guidelines and exposure to Sustainable Development
2021-10-28	I	Case study on Environment audit
	II	Case study on Environment audit
	III	Guidelines on Auditing of fraud – Detection of frauds Audit and investigation CAG's Standing orders on the Audit of Fraud
	IV	Guidelines on Auditing of fraud – Detection of frauds Audit and investigation CAG's Standing orders on the Audit of Fraud
2021-10-29	I	Audit of Finance Accounts of Union Government
	II	Audit of Finance Accounts of Union Government
	III	Overview of audit of autonomous bodies and Separate Audit Report, its structure and contents
	IV	Overview of audit of autonomous bodies and Separate Audit Report, its structure and contents
2021-10-30	I	Audit of Appropriation Accounts of Union Government

	II	Audit of Appropriation Accounts of Union Government
	III	Case Study on Fraud detection/reporting
	IV	Weekly test
2021-11-01	I	Introduction to Database, Types of Databases, RDBMS Concepts
2021-11-01	II	Writing Basic SQL Statements,Restricting and Sorting Data (Where clause, Character Strings and Dates and Comparison Operators)
2021-11-01	III	Types of Procurement –(i) Open/Limited/Direct Negotiation Tender; (ii) Single Stage vs Two Stage, Single Packet vs Two Packet system. (iii) Expression of Interest (EOI), Request for Qualification (RFQ) and Request for Proposal (RFP)
2021-11-01	IV	Types of Procurement –(i) Open/Limited/Direct Negotiation Tender; (ii) Single Stage vs Two Stage, Single Packet vs Two Packet system. (iii) Expression of Interest (EOI), Request for Qualification (RFQ) and Request for Proposal (RFP)
2021-11-02	I	Selecting Data from Oracle Other Comparison Operators Using the (BETWEEN,IN,LIKE, IS NULL)Operator, Logical Operators, Using the (AND,OR,NOT) Operator
2021-11-02	II	Rules of Precedence, ORDER BY Clause, Sorting in Descending Order, Sorting by Column Alias, Sorting by Multiple Columns
2021-11-02	III	Terms and Conditions of Contract: (i) General Conditions of Contract (GCC) and Special Conditions of Contract (SCC); (ii) Significant clauses in contract- Performance Security, Term, Termination, Dispute Resolution, Force Majeure, Payment schedule, default, deliverables, etc.; New Procurement Processes- Hybrid Annuity, Swiss Challenge, Revenue Share models.
2021-11-02	IV	Terms and Conditions of Contract: (i) General Conditions of Contract (GCC) and Special Conditions of Contract (SCC); (ii) Significant clauses in contract- Performance Security, Term, Termination, Dispute Resolution, Force Majeure, Payment schedule, default, deliverables, etc.; New Procurement Processes- Hybrid Annuity, Swiss Challenge, Revenue Share models.
2021-11-03	I	Single Row Functions SQL Functions Two Types of SQL Functions Single Row Functions Character Functions Case Conversion Functions Character Manipulation Functions, Number Functions (ROUND, TRUNC MOD)
2021-11-03	II	Working with Dates Arithmetic with Dates Using Arithmetic Operators with Dates Date Functions Conversion Functions (TO_CHAR TO_NUMBER TO_DATE) Date Format, Special Functions (NVL DECODE)Nesting Functions

2021-11-03	III	Project appraisal techniques; Financial analysis, Sensitivity analysis
2021-11-03	IV	Project appraisal techniques; Financial analysis, Sensitivity analysis
2021-11-05	I	Discussion with participants
2021-11-05	II	Displaying Data from Multiple Tables EQUIJOIN, NONEQUIJOINOUTERJOIN SELFJOIN Aggregating Data Using Group Functions AVG SUM MIN MAX, COUNT GROUP BY and HAVING Clauses
2021-11-05	III	Subqueries
2021-11-05	IV	Specific clauses in contract: Price variation, Penalty clauses, Blacklisting of a contractor/firms
2021-11-06	I	Creating and Managing Tables CREATE TABLE ALTER TABLE DROP TABLE
2021-11-06	II	Manipulating Data INSERT UPDATE DELETE COMMIT ROLLBACK
2021-11-06	III	E-Tendering / E-Procurement (i) Tendering, Forward and Reverse Auctions. (ii) Manual tendering vs Online tendering/auction
2021-11-06	IV	Weekly test
2021-11-08	I	Exercise on SQL
2021-11-08	II	Benefits to Public Sector, Private Sector and the public; Common misconceptions about PPP in Infrastructure Projects.
2021-11-08	III	An overview of PPP and Privatization, Requisites for the success of PPP Projects, Objectives of PPP- Contractual Relationship, Sharing of Responsibilities, Risk Transfer and Flexible Ownership; Role of Pvt. Sector Partner in PPP projects- Strengths & Weaknesses
2021-11-08	IV	Institutional arrangements for Appraisal and approval of PPP Project; A study on Organisational structure for Appraisal and Approval of PPP projects; Financial Powers of PPP Appraisal Committee; Procedure for Formulation & Appraisal of PPP Projects; Appraisal by/ Approval of PPP Appraisal Committee
2021-11-09	I	Basic Concepts of Commercial Accounting
2021-11-09	II	Overview of audit of public sector commercial undertakings
2021-11-09	III	Financial support to PPP projects in Infrastructure, Model Concession Agreements (MCA); Institutional Arrangements in State Governments
2021-11-09	IV	Financial support to PPP projects in Infrastructure, Model Concession Agreements (MCA); Institutional Arrangements in State Governments

2021-11-10	I	Mandate, Scope and Objectives of PPP Audit, Mandate for Audit of PPP Projects, International Auditing Stds. and Guidelines for the Audit of PPP Projects; Scope of PPP audit; Objectives; Types of Documents to be audited; When a Project should be subjected to Public audit.
2021-11-10	II	Mandate, Scope and Objectives of PPP Audit, Mandate for Audit of PPP Projects, International Auditing Stds. and Guidelines for the Audit of PPP Projects; Scope of PPP audit; Objectives; Types of Documents to be audited; When a Project should be subjected to Public audit.
2021-11-10	III	Basic Concepts of Commercial Accounting
2021-11-10	IV	Journal Entries
2021-11-11	I	Identifying and Sharing of Risks in PPP: Feasibility/Organisational Risk, Condition Precedent Risks, Financing Risks, Construction Risks, Operation and Maintenance Risk, Demand Risks, Revenue Risks, Risk from unforeseen developments, Termination Risks, Residual Value Risks
2021-11-11	II	Identifying and Sharing of Risks in PPP: Feasibility/Organisational Risk, Condition Precedent Risks, Financing Risks, Construction Risks, Operation and Maintenance Risk, Demand Risks, Revenue Risks, Risk from unforeseen developments, Termination Risks, Residual Value Risks
2021-11-11	III	Journal Entries
2021-11-11	IV	Role of SAI in the International Arena including within Associations of SAIs
2021-11-12	I	Auditing Process and Criteria for PPP Audit: Audit Methodology, Audit of Project Formulation and Approvals, Audit of Concession and Concession Period, Audit of Risk Allocation, Audit of Financing Risk, Audit of Viability Gap Funding, Audit of Tariff/Toll/User Charges, Audit of Total Project cost
2021-11-12	II	Auditing Process and Criteria for PPP Audit: Audit Methodology, Audit of Project Formulation and Approvals, Audit of Concession and Concession Period, Audit of Risk Allocation, Audit of Financing Risk, Audit of Viability Gap Funding, Audit of Tariff/Toll/User Charges, Audit of Total Project cost
2021-11-12	III	Main Books for Recording Financial Transactions
2021-11-12	IV	Weekly test
2021-11-15	I	Public Financial Management(PFM) : An overview
2021-11-15	II	PFMS: Registration of user ID, pre-check, sanctions uploading and passing of B
2021-11-15	III	PFMS: Registration of user ID, pre-check, sanctions uploading and passing of B

2021-11-15	IV	PFMS: DDO interface
2021-11-16	I	PFMS : EIS Module (For generation of salary Bills and other establishment Bills and for maintenance of service records, transfer-in, transfer-out, passing of bills by DDO and PAO
2021-11-16	II	PFMS : EIS Module (For generation of salary Bills and other establishment Bills and for maintenance of service records, transfer-in, transfer-out, passing of bills by DDO and PAO
2021-11-16	III	PFMS : EIS Module (For generation of salary Bills and other establishment Bills and for maintenance of service records, transfer-in, transfer-out, passing of bills by DDO and PAO
2021-11-16	IV	PFMS : EIS Module (For generation of salary Bills and other establishment Bills and for maintenance of service records, transfer-in, transfer-out, passing of bills by DDO and PAO
2021-11-17	I	PFMS: GPF Module
2021-11-17	II	PFMS: GPF Module
2021-11-17	III	PFMS: Pension Module
2021-11-17	IV	PFMS: Pension Module
2021-11-18	I	PFMS: EAT Module
2021-11-18	II	PFMS: EAT Module
2021-11-18	III	PFMS: DBT Module
2021-11-18	IV	PFMS: DBT Module
2021-11-20	I	NTRP Module
2021-11-20	II	TSA Module
2021-11-20	III	Important Reports in PFMS
2021-11-20	IV	Important Reports in PFMS
2021-11-22	I	Posting of Transactions in Ledger
2021-11-22	II	Posting of Transactions in Ledger
2021-11-22	III	Information Security – Concepts, Policy, Standards and Organization
2021-11-22	IV	Information Security – Concepts, Policy, Standards and Organization
2021-11-23	I	Preparation of Trial Balance
2021-11-23	II	Preparation of Trial Balance
2021-11-23	III	General IT Controls
2021-11-23	IV	General IT Controls
2021-11-24	I	Adjustment entries for preparation of final accounts
2021-11-24	II	Adjustment entries for preparation of final accounts
2021-11-24	III	IT Controls-Application Controls
2021-11-24	IV	IT Controls-Application Controls
2021-11-25	I	Preparation of Trading and Profit and Loss Account
2021-11-25	II	Preparation of Trading and Profit and Loss Account
2021-11-25	III	Audit of IT Security and End User Computing Controls
2021-11-25	IV	Audit of IT Security and End User Computing Controls
2021-11-26	I	Preparation of Balance sheet
2021-11-26	II	Preparation of Balance sheet
2021-11-26	III	Audit of Development and Acquisition of IT Assets
2021-11-26	IV	Audit of Development and Acquisition of IT Assets

2021-11-27	I		Issue of Audit Certificate to Commercial Undertakings
2021-11-27	II		Issues faced in audit of SGST
2021-11-27	III		Issues faced in interpreation provisions of the Income Tax Act
2021-11-27	IV		Weekly test
2021-11-29	I		Experience sharing on audit of Customs Duty
2021-11-29	II		Issues faced in audit of CGST
2021-11-29	III		Material Management-Procurement Process
2021-11-29	IV		Material Management-Procurement Process
2021-11-30	I		Material Management-Logistics and Warehousing
2021-11-30	II		Overview of Blockchain technology
2021-11-30	III		Overall Evaluation test
2021-11-30	IV		Valediction by DG sir

Webinar on Outcome based Audit
(3 Days)

Day	Session	Content
Day 1	I	Outcome Based Audit-A Perspective with a case study on audit of hospital management
	II	Experience sharing on Outcome Based Audit on Secondary Education
	III	Discussion on Outcome Based Audit
Day 2	I	Planning of Outcome Based Audit on Surface Irrigation
	II	Experience sharing on Execution of Outcome Based Audit on Surface Irrigation
	III	Experience sharing on PA on hospital management in Bihar
Day 3	I	Outcome Based Audit-A perspective with a case study on audit of hospital management
	II	Salient aspects of outcome audits as a class of Performance Audits
	III	Experience sharing on PA on Pradhan Mantri Ujjawala Yojana

Audit Planning (including statistics and sampling in audit & risk based audit approach)

(5 Days Course)

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Ethics and Code of Ethics for IA& AD and Introduction to OIOS
DAY 1	II	Audit planning- Meaning & Importance; Strategic Audit planning- Objective & Process, Preparation and implementation of Annual audit Plan (PA Guideline C-3)
DAY 1	III & IV	Risk Based Audit Approach " Identification and Assessment of various risk e.g. Inherent Risk, Control Risk and Detection risk and Risk Model An introduction to COSO Enterprise Risk Model (ERM)
DAY 2	I & II	Planning a individual audit " Understanding the auditee entity, framing the objectives/Sub Objectives and the scope of the audit, determining audit criteria & Deciding audit approach (Compliance Audit Guideline chapter 3&4)
DAY 2	III & IV	Materiality "Its scope and determination of materiality, how materiality is fixed on the basis of value, nature and context, its importance in Risk Based Audit Approach internal control meaning and scope of internal control, (with respect to COSO framework)
DAY 3	I & II	Statistical Sampling in Audit- Meaning & importance, Relevance of Statistical Sampling in Audit; law of large Inertia, Sampling Error and non-sampling error, Biasness in Sampling
DAY 3	III & IV	Various Sampling methods e.g. Simple random Sampling, Statistical random Sampling, cluster sampling, Stratified sampling Probability proportional to size Sampling and Multistage Statistical Sampling
DAY 4	I & II	Monetary unit Sampling and application of sampling in EDP Environment;
DAY 4	III & IV	Planning a individual Unit (PA Guide line Chapter 4)
DAY 5	I & II	Preparing an Audit Design Matrix (Compliance Audit) and Preparing an Audit Design Matrix (Performance Audit)
	III & IV	Group Discussion and Case studies on Statistical Sampling in Audit

Accounting Standard (AS) Indian Accounting Standard (Ind AS)
Course I (5 Working Days)

DAY	SESSION	TOPIC
Day 1	I & II	Applicability and Stage wise mandatory application of Ind-AS; Ind. AS-01-Presentation of financial statements; Ind AS-08-Accounting Policies, changes in Accounting Estimates and Errors
	III & IV	Ind AS-115: Revenue from contract with customers.
Day 2	I & II	Ind AS 110: Consolidated Financial Statement Ind AS-07-Statement of Cash Flow
	III & IV	Ind AS-:36: Impairment of Assets AS-05: Net Profit or Loss for the period, Prior Period items and Changes in Accounting Policies.
Day 3	I & II	Ind. AS 16- Property, Plant and Equipment; Ind AS 20: Accounting for Government Grants and Disclosure of Government Assistance
	III & IV	AS 15: Employee Benefit AS 16: Borrowing Cost
Day 4	I & II	Ind AS-37: Provisions, Contingent Liabilities and Contingent Assets. Ind AS-38: Intangible Assets
	III & IV	Ind AS-02: Inventories Ind AS-10: Events occurring after Reporting Period.
Day 5	I & II	Ind AS-113: Fair Value Measurement Ind As-12: Income Tax
	III	End Course Assessment (Test)
	IV	Introduction to OIOS, Evaluation and Valediction

All India Seminar on Performance Audit

(2 Days Course)

DAY	SESSION	TOPIC
Day 1		Inaugural address
	I	Engaging with stakeholders in selecting topics and planning for Performance Audit
	II & III	Talk by a renowned speaker on social policies and programme implementation
	IV	Appreciating the digital ecosystem of delivery of public services
Day 2	I	Use of Geographic Inforamtion System (GIS) and Remote Sensing in audit
	II	Experience sharing regarding performance audit-a case study
	III	Experience sharing regarding finalisation of findings and reporting of performance audit
	IV	Wrap up and Way forward

Financial Audit of PSUs and other Entities preparing accounts of Commercial basis.

(5 Days Course)

Day	Session	Contents
Day 1	I & II	Important Provisions of Companies Act 2013 with reference to Audit of Government Companies Financial Statements. (Important provisions regarding books of accounts and Financial Statements of a Company, Provisions for Audit of PSUs, Appointment/removal of Statutory Auditors, Powers of Auditors, Duties and Responsibilities of Auditors, Penalties, Supplementary Audit of Accounts of PSU.
	III & IV	General concept of financial statement of Companies/Corporations and General provisions for preparation of Balance, Sheet & P&L Account according to Companies Act 2013.
Day 2	I & II	Preparation of Cash Flow Statement, determination of cash flows during the period from operating, investing and financing activities, Direct and Indirect method used for preparation of cash flow statement, Provisions of Ind AS for preparation of Cash Flow Statement, Meaning of Fund (what constitute flow of fund, sources of fund and uses of funds).
	III & IV	**Corporate Governance**: Meaning & Importance, Key constituents of Corporate Governance, Board of Directors, the Shareholders and the Management, Audit Committee, Board Meetings, Annual General Meeting, Extra General Meeting, Corporate Social Responsibility, Remuneration to Directors.
Day 3	I&II	General Accepted Accounting Principles (GAAP), Applicability of Accounting Standards & Ind Accounting Standards. Step-wise mandatory application of Ind AS and Ind As-101 (First time adoption of Indian Accounting Standards).
	III & IV	Audit of items of Financial Statement (Balance Sheet, P&L & Cash Flow).
Day 4	I	**Financial Attest Audit:** Audit Planning, Audit Objectives, Materiality, Risk Analysis, Concept of Assertions, Approach and Sampling
	II	Opinion on the Financial Statement. (True & Fair, not true & fair and Disclaimer)
	III & IV	**Ratio Analysis:** A brief introduction to ratio analysis- interpretation of Financial Statements through various ratios e.g. Liquidity Ratios, Capital Structure/Leverage Ratio, Activity Ratios, Profitability ratios etc.
Day 5	I & II	Case studies on observation on Financial Statement of Government Companies/Corporations/Autonomous Bodies
	III	End course assessment (Test)
	IV	Introduction to OIOS, Evaluation and Valediction

Audit of Public Private Partnership in Infrastructure Projects

(5 Days Course)

Day	Session	Topic	Contents
1	1 & 2	Introduction to Public Private Partnership	An introduction to: what is PPP? What are the essential conditions for PPP? Why Public Private Partnership? What are the different types of PPP? PPP and Public Finance Initiative/ Procurement of Goods and Services
1	3 & 4	Requisite, Objectives and Role of PPP	An overview of PPP and Privatization, Requisites for the success of PPP Projects, Objectives of PPP-Contractual Relationship, Sharing of Responsibilities, Risk Transfer and Flexible Ownership. Role of Private Sector Partner in PPP projects-Strengths & Weaknesses, Benefits to Public Sector, Private Sector and the public, Common misconceptions about PPP in Infrastructure Projects.
2	1 & 2	Institutional Arrangements for Appraisal and Approval of PPP Projects	A study on Organisational Structure for Appraisal and Approval of PPP projects, Financial Powers of PPP Appraisal Committee, Procedure for Formulation and Appraisal of PPP projects Appraisal by/ Approval of PPP Appraisal Committee
2	3 & 4	Financial support to PPP projects in Infrastructure, Model Concession Agreements (MCA), Institutional Arrangements in State Governments	Financial support to PPP projects in Infrastructure, Model Concession Agreements (MCA) Institutional Arrangements in State Governments
3	1 & 2	Mandate, Scope and Objectives of PPP Audit	Mandate for Audit of PPP Projects, International Auditing Standards and Guidelines for the Audit of PPP Projects, Scope of PPP audit Objectives of PPP Audit, Types of Documents to be audited, When should a Project be subjected to Public Audit?
	3 & 4	Identifying and Sharing of Risks	INTOSAI Guidelines on Audit of Risk in PPP and a study on different kinds of risks viz., • Feasibility/Organisational Risk • Condition Precedent Risks • Financing Risks • Construction Risks • Operation and Maintenance Risks • Demand Risks • Revenue Risks • Risk from unforeseen developments • Termination Risks • Residual Value Risks

4	1 & 2	Audit Planning and Selection of PPP Projects for Audit	• Collection of Data and Information on PPP Projects • Selection of PPP Projects for Audit • Preparation of Audit Plan • Seeking the Cooperation of the Private Agent/ Public Agencies • Engaging External Experts
	3 & 4	Auditing Process and Criteria for PPP Audit	• Audit Methodology • Audit of Project Formulation and Approvals • Audit of Concession and Concession period • Audit of Risk Allocation • Audit of Financing Risk • Audit of Viability Gap Funding • Audit of Tariff /Toll / User Charges • Audit of Total Project Cost
5	1 & 2	Audit of PPP in Infrastructure Projects	• Audit of Bidding and Evaluation • Audit of Construction of the Project • Audit of Monitoring of Project Construction Activities • Audit of Commercial Development • Audit of Operation, Maintenance & Development/ Collection of Revenue • Audit of Value for money Evaluation • Audit of Valuation of Assets
	3 & 4	Reporting Audit Findings and Recommendations Discussion - Audit Reports on PPP already placed in Parliament/ Legislature.	• How to report Audit Findings • How to make Audit Recommendations • Finalised Audit Reports on PPP.

Workshop on Draft Paragraphs

(3 Days Course)

DAY	SESSION	TOPIC
I	I	Characteristics of a good Paragraph
	II	Appreciating Audit Evidence needed for audit report paragraphs
	III & IV	Stages involved in journey of a paragraph and issues encountered at each stage
II	I to IV	Journey of an actual paragraph from Inspection Report to Audit Report
	I&II	Group Activity (Drafting a para from KDs' of a published unknown paragraph)on a Paragraph
	III	Group Activity-Presentation by Groups
III	IV	Discussion on the actual printed paragraph

Contract Management

(5 Days Course)

DAY	SESSION	TOPIC
1	I& II	An Overview on SPPP & Gem Portal.
	III	Types of Procurement –
		(i) Open/Limited/Direct Negotiation Tender.
		(ii) Single Stage vs Two Stage, Single Packet vs Two Packet system.
		(iii) Expression of Interest (EOI), Request for Qualification (RFQ) and Request for Proposal (RFP)
	IV	Evaluation of Tenders- Instructions to Bidder, Bidding and Evaluation Procedures and Evaluation Criteria
2	I & II	Terms and Conditions of Contract:
		(i) General Conditions of Contract (GCC) and Special Conditions of Contract (SCC).
		(ii) Significant clauses in contract- Performance Security, Term, Termination, Dispute Resolution, Force Majeure, Payment schedule, default, deliverables, etc.
		New Procurement Processes- Hybrid Annuity, Swiss Challenge, Revenue Share models.
	III& IV	Case study on audit of contract management in PWD (R&B)
3	I& II	Case study on audit of contract management in PWD (Irrigation)
	III & IV	Case study Management of contracts (PPA of Electricity Companies)
4	I& II	Project appraisal techniques; Financial analysis, Sensitivity analysis
	III	Demo of e-procurement
	IV	Specific clauses in contract: Price variation, Penalty clauses, Blacklisting of a contractor/firms
5	I & II	EPC Contracts vs PPP Contracts and Risk Management in Contracts
		Models of PPP in Departments- BOT, BOLT, Annuity Model.
	III	E-Tendering / E-Procurement
		(i) Tendering, Forward and Reverse Auctions.
		(ii) Manual tendering vs Online tendering/auction
	IV	Introduction to OIOS, Assessment, Quiz and Valediction

Audit Evidence, Documentation & Reporting

(3 Days Course)

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Ethics and Code of Ethics for IA&AD and Introduction to OIOS
DAY 1	II & III	What constitutes Audit Evidence: Characteristics of Audit Evidence (ISA 500) Classroom exercise Audit procedures to obtain audit evidence. Identifying sources of evidence in different types of audit.
DAY 1	IV	Class room exercise on evaluating strength of evidence.
DAY 2	I	Characteristics of a good audit paragraph (Criteria, Condition, Cause, and Effect)
DAY 2	II	Reporting in Compliance & Performance Audit (C&AGs Compliance & Performance Audit Guidelines ISSAI 3000), Style Guide.
DAY 2	III	Documentation in Audit with respect to Performance/Compliance/Financial Audit guidelines. Requirement of working papers.
DAY 2	IV	Being alert to signs of Fraud while auditing
DAY 3	I & II	Audit finding, Conclusions and recommendations (Classroom exercise)
DAY 3	III	End Course Assessment
DAY 3	IV	Evaluation and Valediction

Details of EDP Courses

Basic course on MS Office
(5 Working Days)

DAY	SESSION	CONTENTS
DAY 1	I	Overview of Information Technology In Audit & Accounts. Overview of Windows O.S. and its application.
	II	MS Word (creating new documents, opening an existing documents, entering text, Saving a document), editing text and formatting characters. MS Word (Formatting paragraphs, Formatting pages, formatting sections including Page Break, creating columns).
	III	Navigation in Word (Using Find & Replace, Using Go TO), Word Automatic functions (Auto Correct, Auto Format as you Type, Auto text, Auto Format, Auto Summarize), Bullets & Numbering including multiple layer of bullets, Border & Shading, Paragraph and character styles, saving style information
	IV	Applying style with tool bar, Applying style with key board shortcut, removing style, creating style using dialog boxes, modifying style, using style gallery, Headers and footers, creating footnotes. Creating Simple Table, Insert Row, Delete Row/Column, S plit Cell, Formula, Create Graphs, mail merge
DAY 2	I	Exercise in word session II & III of day 1
	II	Exercise in word session IV of day 1
	III	Overview of Power Point. Create a new presentation, Use different slide formats, Enter both Text and Graphics, Save a slide show, Working with colours and Transitions, Animation and sound- Pre-set Animation, Custom Animation, Timing, Effects, Action Buttons / Settings / Preview
	IV	Exercise in creating a PPT in power point
DAY 3	I	Features of MS Excel, Starting MS-Excel, Creating/Opening Workbooks, Moving around in a Work Sheets & Work Book, Saving and closing a workbook, Finding a workbook
	II	Moving around a sheet, Inserting & deleting sheets, Renaming sheets, Moving & Copying sheets, Page Setup, Print Preview, Printer setup, Various printing commands
	III	Exercise on Session I & II of day 3
	IV	Data Entry Techniques, Entering Text/ Numbers/Date & Time, Creating a series, Customizing Auto Fill, Editing a worksheets, Checking spelling, hiding and Un-hiding columns, rows and gridlines, Finding & Replacing Text/ Numbers
DAY 4	I	Checking Spellings, Header/Footer, Page No., Footnotes, Inserting line, Boxes, Auto-shapes, objects, WordArt etc. on Worksheet
	II & III	Cell Referencing, Ranges, creating formulae, Copying and Moving Formulas. Applying formulas and functions in Excel sheet, Protecting, hiding and Unhiding worksheet / Cells/ Columns/ranges and its content, Sorting and filtering work, Sorting data in list, Filtering a list Using Auto Filter, Automatic subtotals sorting Subtotalled list. Preparing a Subtotalled list as a report.
	IV	Exercise on session I, II & III of day 4
DAY 5	I & II	Linking of worksheets, Controlling calculations, Aligning worksheet data, Formatting worksheets, Formatting Fonts, Applying Borders, Patterns and colours, Number, date and time Format, Copying Formats, Using styles to save and apply format combinations, Apply format automatically
	III & IV	Creating, modifying and formatting chart, Enhancing Charts, Saving Custom Chart Formats

Course on Audit in IT Environment (Medium Level Excel, IDEA and Knime)

5 Working Days)

Day	Session	Topics
DAY 1	I	Creating Projects – Managed and External, Import of data from diverse formats – Excel, Access, csv, text ; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
	II	Hands on Session
	III	Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data – Quick Index, Composite Index, Sorting Data
	IV	Hands On Session
DAY 2	I	Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarization
	II	Hands on Session
	III	Data Extraction – Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases – Join, Visual Connector, Append, Compare
	IV	Hands on Session
DAY 3	I	Commonly used @ Functions in IDEA, introduction to #functions, Stratification of Data
	II	Sampling ,Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA
	III& IV	Case Study – Selection of vouchers
Day 4	I	Excel as data analytic tool - (we intend to cover the aspects use of Excel as Audit Tool) Importing Data in Excel Working with Formula and Commonly used @ Functions in Excel Conditional formatting
	II	Filter including Advanced filter Pivot Table Advanced Excel functions – Numeric Text Conditional Date and time Financial Aggregation Excel as data visualisation tool - Pivot Table, Data Analysis in Excel
	III	Excel as data presentation tool - Working with charts: Creating a chart Formatting a chart Adding labels Changing the chart type Data source Case Study
	IV	Exercises on Advance Excel
Day 5	I	KNIME as Data Analytic tool: A Broad overview; Build a basic workflow; Data downloading sorting errors; Property tax data Statistical Approaches in Analytics: Spread and Shape of Distribution: Range, Skewness, Kurtosis, Standard Deviation, Variance, Interquartile range, Box plots N ode Repository Favourite Nodes Outline
	II	Console Node Description Workflow Editor Node Status Ports Example Workflow

Day	Session	Topics
	III & IV	Exercise/Case study using KNIME: Data import, Manipulating, Data type conversion (Data preparation), Treating Missing values, Statistical Analysis and deriving insights about the dataset Other features in KNIME: Report Generation; Repeatability; Database connectivity

DAY	SESSION	CONTENT
Course on Audit in IT Environment (Advance Level Excel, IDEA and Knime) **[]6 Working Days)**		
DAY 1	I	Ice Breaking Session Entry Knowledge Test (EKT)
DAY 1	II	Understanding IT environment- Challenges and opportunities
DAY 1	III	Importance of controls with specific reference to Application Controls
DAY 1	IV	Introduction to CAATs - IDEA and Excel
DAY 2	I & II	Excel as data analytic tool- Features of Excel (we intend to cover the aspects relating to following underlining the purpose for which these are used as Audit Tool) Conditional formatting Filter including Advanced filter Pivot Table
DAY 2	III & IV	Excel functions - User defined functions Numeric Text Conditional Date and time Financial Aggregation
DAY 3	I & II	Creating Projects - Managed and External, Import of data from diverse formats -Excel, Access, csv, text ; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
DAY 3	III & IV	Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data - Quick Index, Composite Index, Sorting Data
DAY 4	I & II	Field Manipulation in IDEA - Append, Remove, Modify columns - Data types - Virtual, Non Virtual, Editable, Enabling/Disabling deletion n of non-virtual fields Analysis Basic data analysis in IDEA - Duplicate Key Detection/Exclusion,GapDetection, Summarization
DAY 4	III & IV	Data Extraction - Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases - Join, Visual Connector, Append, Compare
DAY 5	I	Commonly used @ Functions in IDEA, introduction to #functions
DAY 5	II	Stratification of Data, Aging analysis, Sampling
DAY 5	III & IV	Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA Revision & Queries Hands on Session Case Study - Selection of vouchers
DAY 6	I & II	Introduction to Knime andusing features of Knime
DAY 6	III & IV	Case study on use of Knime in Audit.

Oracle (SQL)
(5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Introduction to OIOS
	II	Introduction to RDBMS Concepts
	III & IV	Writing Basic SQL Statements
DAY 2	I & II	Restricting and Sorting Data (Where clause, Character Strings and Dates and Comparison Operators)
	III & IV	Selecting Data from Oracle Other Comparison Operators Using the (BETWEEN,IN,LIKE, IS NULL)Operator, Logical Operators, Using the (AND,OR,NOT) Operator, Rules of Precedence, ORDER BY Clause, Sorting in Descending Order, Sorting by Column Alias, Sorting by Multiple Columns
DAY 3	I & II	Single Row Functions SQL Functions Two Types of SQL Functions Single Row Functions Character Functions Case Conversion Functions Character Manipulation Functions, Number Functions (ROUND, TRUNC MOD) Working with Dates Arithmetic with Dates Using Arithmetic Operators with Dates Date Functions Conversion Functions (TO_CHAR TO_NUMBER TO_DATE) Date Format, Special Functions (NVL DECODE)Nesting Functions
	III & IV	Displaying Data from Multiple Tables EQUIJOIN, NONEQUIJOINOUTERJOIN SELFJOIN Aggregating Data Using Group Functions AVG SUM MIN MAX, COUNT GROUP BY and HAVING Clauses
DAY 4	I & II	Subqueries Creating and Managing Tables CREATE TABLE ALTER TABLE DROP TABLE
	III & IV	Manipulating Data INSERT UPDATE DELETE COMMIT ROLLBACK
DAY 5	I & II	Including Constraints
	III & IV	End course assessment & Valediction

Cyber Security & Cyber Crime & IT Security
(3 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	Cyber laws, Cyber security and introduction to cybercrime with the latest trends cyber criminals modus operandi
DAY 1	II & III	Network fundamentals - Ports protocols - IPv4 and IPv6 - Subnetting - Network devices Anonymous methodology used by cyber criminals - Tor (Darknet) - Proxy - VPN - User Agent switcher - Temp mail Fundamentals of Mac Address, domain name system, name server, virtual private server dedicated & shared serve
DAY 1	IV	Computer Hacking & Security - Malware - Types of Malware - System Hacking Live demonstration - Antivirus bypass techniques used by attackers
DAY 2	I & II	Open Source Intelligence tools and techniques case studies and hands on practice Acquiring intelligence for a remote target. Here target can be a person, computer, website, server, email, mobile number, social media account etc.
DAY 2	III	E-mail & Social Media Investigation - Hacking Case Studies - Defamation & Case Studies - Identifying & Tracing fake mails - Analyzing email headers - Log Analysis,
DAY 2	IV	Data Security for organisations Cryptography & Steganography - Data Protection techniques - Data Hiding techniques - countermeasures l
DAY 3	I & II	Audit in I.T. environment – Assessing cyber security at the audited entity
DAY 3	III	Investigation of Phishing cases with case studies Types of Phishing Hands on Practice on phishing Understanding attackers modus operandi Banking Phishing case study Email phishing cases Shopping portal phishing cases Investigating methodologies Countermeasures to avoid such attacks
DAY 3	IV	Ensuring Cyber security at workplace-including link between personal security practices and their impact on cyber security of the oraganisation.

Data Analytics Visualization and Presentation Skills
(5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I & II	Excel as data analytic tool - Conditional formatting, Filter including Advanced filter, Pivot Table
DAY 1	III	Principles of Visualisation & Tableau public software/Knime
DAY 1	IV	Tableau/Knime: Data downloading; Database Connectivity; Manipulation; Visualisation,
DAY 2	I & II	Tableau/Knime :Calculated fields; Filters; Hierarchy, Dashboards Other features in Tableau: Story, Distribution of workbooks
DAY 2	III	Tableau (or Knime) Exercise/ Case Study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.
DAY 2	IV	Working with charts: Creating a chart Formatting a chart
DAY 3	I	Case Study on Charts
DAY 3	II	Creating Projects: Managed and External, Import of data from diverse formats Excel, Access, csv, text ; understanding data using the field statistics,
DAY 3	III & IV	Importing of PDF/PRN Data, Indexing of Data: Quick Index, Composite Index, Sorting Data Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
DAY 4	I & II	Data Extraction Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases Join, Visual Connector, Append, Compare
DAY 4	III	Commonly used @ Functions in IDEA, introduction to # functions, Stratification of Data, Aging analysis, Sampling
DAY 4	IV	Field Manipulation in IDEA Append, Remove, Modify columns Data types Virtual, Non Virtual, Editable,
DAY 5	I & II	Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA Duplicate Key Detection/Exclusion, Gap Detection, Summarization
DAY 5	III & IV	End course assessment & Valediction

Course on Audit of IT Systems

(5 Days Course)

Day	Session	Topic
I	I & II	Introduction and Planning of IT Audit
	III and IV	IT Controls-General Controls and their Audit
II	I & II	IT Controls-General Controls and their Audit
	III and IV	IT Controls-Application Controls incuding Internet Controls and their Audit
III	I & II	IT Controls-Application Controls incuding Internet Controls and their Audit
	III and IV	Audit of IT Security and End User Computing Controls
IV	I&II	Audit of Business Continuity Planning/Disaster Recovery Planning
	III and IV	Audit of Development and Acquisition of IT Assets
V	I & II	Audit of Outsourcing of IT services
	III	IT Governance
	IV	Evaluation and Valediction

Basics of File Management System(E-office)
(3 Half Day Course)

Day	Session	Topic
DAY1 Thursday		Inauguration **by Director General, RTI Jaipur**
	I	Introduction to File Management System; Login to e-file/File Management System; Create new e-File, Created File List;
	II	Diarisation: Diarisation of Physical Dak/Letter, Email Diarisation, Created Receipt List, Receipt Inner Page, Receipt Inbox
DAY 2 Friday	I	Send Receipt, Receipt Sent List, Receipt Pull Back, Put a Receipt inside a File; File Submission, Electronic File Inner page, Add Correspondence in File, Action on receipts, Add Noting(Yellow/Green Note)
	II	Create Draft(DFA) in an Electronic File, Create a New Fresh Draft/Reply Draft/Reminder Draft, View Draft List, Preview Draft (DFA), Edit Draft (DFA), Show Version, Delete Draft
DAY3 Saturday	I	Send Files, Send file with eSign, File Sent List, File Pull Back; Approve Draft (DFA), eSign, Custom Sign; Dispatch by Self, Dispatch with Follow up, Dispatch Without Follow Up, Dispatch by CRU;
	II	Closing of Receipts, List of Closed Receipts. MIS Reports