Announcement of training programme

1. **Course Title:** Outcome Based Audit (Sr.AOs and AAOs)
2. **Date:** 05.04.2022 to 07.04.2022
3. **Duration:** 3 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted based on requirements of user offices
6. **Learning Objectives :**
(I) **The participants will be able to get an overview of:**
   - Introduction to result-oriented approach in performance audit
   - Relations between output and outcome of programmes and projects.
   - Outcome indicators and evaluation of outcomes on the departmental Projects/schemes and Drafting of PA on outcomes

(II) **Programme Content and Structure**

   - Introduction to result-oriented approach in performance audit
   - Discussions on relation between output and outcome of programmes and projects and aspects to be seen in the outcome based audits
   - Outcome indicators and evaluation of outcomes of the State Governmental projects and schemes (some outcomes will be selected and discussed)
   - Linking outcomes with performance
   - Evidence gathering and documentation
   - Drafting performance audit on outcomes

(III) **Methodology:** Lectures and Presentations, exercises, case studies

(IV) **Target Participants:** AAOs and Sr.AOs may be nominated for the course.

Additional Information
i) Faculty : Faculty will be drawn from our own departmental officers having experience in this area
ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participant

Announcement of training programme

1. **Course Title:** Modular Training on Audit Evidence (Auditors/Accountants to Sr. AOs)
2. **Date:** 11.04.2022 to 13.04.2022
3. **Duration:** 3 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per the directions of Headquarters.
6. **Learning Objectives:**
(I) **The participants will be able to:**
   - Identify the ISSAIs on Audit Evidence and attributes of good evidence as evaluated by instructors
   - Understand the evidence gathering techniques
   - Understand the importance of audit evidence in Financial Audit, various characteristics of audit evidence
   - Understand the importance of audit evidence in Performance Audit; various characteristics of audit evidence
   - Identify the ISSAI guidelines on evidence gathering process during compliance audit.
   - Recall some important concepts and terms related to audit evidence and gathering techniques also identify the lessons learnt and challenges faced during the workshop

(II) **Programme Content and Structure**

   - Ice Breaking - Basic Concepts: Definition of Evidence/Audit Evidence; ISA / ISSAIs on Audit Evidence in Financial, Performance & Compliance Auditing; Attributes of good evidence
   - Techniques of Evidence Gathering – Importance of evidence in audit; evidence gathering process; sources of evidence; standards linked with audit evidence; audit documentation; broad classification; Collecting documentary evidence; Case laws and case studies
   - Financial Auditing – Case study; Key concepts on Audit Evidence in Financial Auditing
   - Compliance Auditing - Case study; Key concepts on Audit Evidence in Compliance Auditing •
   - Performance Auditing – Case study; Key concepts on Audit Evidence in Performance Auditing
   - Audit in IT Environment – Case Study, Key concepts on Audit Evidence in IT Environment

(III) **Methodology:** Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies.

(IV) **Target Participants:** Auditors/Accountants to Sr. AOs may be nominated for the course.

Additional Information
i) Faculty : The faculty will be drawn from resource pool comprising of Group A and B officers from the department

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participant

Announcement of training programme

1. **Course Title:** MCTP Level 3 (For Combined service of 12 or more years in AAO and SAO cadre)
2. **Date:** 18.04.2022 to 23.04.2022
3. **Duration:** 6 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per the directions of Headquarters.

6.(I) Learning Objectives :

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II)   Programme Content and Structure

- Communication skills, effective communication with internal and external stakeholders
- Analytical Thinking, methodical step-by-step problem solving
- Time and Stress Management
- Understanding e-governance, Mission Mode Projects, e-office, e-HRMS (Manav Sampada)
- Role change management and tactful behavior
- Management of Government Finances - Fiscal health of Union and States
- Audit of IT Environment
- Team Management
- Stakeholder engagement
- Governance, Risk Management and Compliance
- Internal Controls, Frauds and Forensics
- Public Expenditure and FRBM Act
- Revenue-Sources of revenue- Characteristics of Good Tax System
- Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc.
- Environmental Governance
- Management of different kinds of Pollution

(III)   Methodology: Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV)   Target Participants: Combined service of 12 or more years in AAO and SAO cadre may be nominated.

Additional Information
i) Faculty: The faculty will be drawn from own personnel and from outside Subject matter experts
ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions

Announcement of training programme

1. Course Title: Financial Rules and Financial Management (Auditors/Accountants to Sr. AOs)
2. Date: 26.04.2022 to 29.04.2022
3. Duration: 4 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on requirements of user offices.
6. Learning Objectives

(I) Participants will be able to get an overview of:

Financial rules, Government Accounting, Budgeting, Financial Control, Financial Management, Capital budgeting

(II) Programme Content and Structure
- Financial Control in government
- Constitutional provisions with reference to financial management
- Role of Finance Commission
- Budgetary Heads of Accounts – Capital, Revenue Budget, DDR Heads
- Government Accounting & Role of CGA; Budgetary control in Government-Types of budgeting
- Parliamentary financial control; Parliamentary Committees and its role
- Committees of Legislature
- Budget preparation & Monitoring; FRBM Act
- Role of various agencies in Government Departments
- Appropriation, Re-appropriation etc.
- Finance Act
- Tax and Non-Tax receipts.
- GFRs; Delegation of Financial Powers;
- MSO (Admn) Vol II, Important Rules, amendments of Rules
- Contract management, CVC guidelines on procurement of Goods, Govt e-Market place, PLA accounts
- Budgeting and Financial Management in PSUs;
- Financial Management in Government – External Borrowings, World Bank/ADB etc.; its accounting and audit
- Balance of Payments and Foreign Exchange Reserves
- Introduction to Capital Budgeting

III) Methodology: Lectures and Presentations, exercises, case studies

IV) Target Participants
Auditors/Accountants to Sr. AOs may be nominated for the course.

Additional Information
i). Faculty: The faculty will be drawn from own personnel and from outside Subject matter experts.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: Pre-retirement course (Officials retiring within the year or next -Group A, B or C)
2. Date: 04.05.2022 to 05.05.2022
3. Duration: 2 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on requisition by User offices of RTI, Mumbai.
6. Learning Objectives
(I) Participants will be able to gain awareness and knowledge of the pensionary benefits, the psychological aspects of retirement as well as an insight into the financial aspects with respect to retirement benefits.
(II) Programme Content and Structure

- Leading a Healthy Life – Yoga session

- Pension benefits and rules – Superannuation and post-retirement benefits-GPF/NPS, Pension, Commutation, Gratuity, Leave Encashment; CGEGIS, Medical Facilities-CGHS/FMA; Mediclaim; Pensioners' Grievances Redressal Machinery. With Case studies/Interactive sessions and Group Discussions)

- Psychological Aspects of Retirement – Retirement and process involved, Managing the change, retiring to purposeful activity, Change in Mental attitude, Change in lifestyle, Enriching relationships, Discovering own potential, Never too old to work, Difference between growing old and being useful even if old, Time Management. (With Role Play/interactive sessions and Group Discussions)

- Financial Aspects of Retirement – Choosing a consultant, investment avenues, discussion on relevant schemes ranging from short term needs to long term needs, Risk and return of various instruments, Identifying time and need for future expenses (Case studies/Group Discussion).

- Asset Allocation-Bank deposits to senior citizen's plan, Mutual Funds, Bonds, Post Offices, Term Insurance etc.; Rules and regulations of each scheme, Tax Planning, Implications of Will (Case studies/Group Discussion)

(III)Methodology: Lectures, presentations, Role Play, case studies and interactive sessions (Group discussion)
(IV) Target Participants
Any official who will be retiring within the year or next.
Additional Information
i) Faculty: The faculty will be drawn from Group A and B officers from the department and outside experts.
ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

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Annexure 1
Announcement of training programme

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1. Course Title: Regulations on Audit and Accounts 2020 (Auditors/Accountants to Sr. AOs)
2. Date: 09.05.2022 to 10.05.2022
3. Duration: 2 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on requisition by User offices of RTI, Mumbai.
6. Learning Objectives

(I) Participants will be able to gain awareness of important provisions of Regulation on Audit and Accounts (Amendment) 2020
(II) Programme Content and Structure
- Scope and extent of Audit, Right to access to Audit and responsibilities of Auditable Entity, Broad framework of Financial Audit, Compliance Audit, Performance Audit

- Guiding Principles of Auditing standards

- Conduct of Audit and Reporting

- Follow up of results of audit

- General Principles of Govt. accounting and special provisions - Government Accounting Rules with Examples

- Auditing in IT Environment (with Case Studies/Group Discussion/Quiz)

- Audit of Bodies and Authorities other than Govt. establishment and companies with case studies

- Audit of Government Companies

- Role of CAG in Audit of Panchayati Raj Institutions and Urban Local Bodies

(III) Methodology: Lectures, presentations, interactive sessions (Group discussion); case studies; Quiz
(IV) Target Participants
Auditors/Accountants to Sr. AOs in Audit and Accounts offices
Additional Information
i) Faculty: The faculty will be drawn from Group A and B officers from the department.
ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: KC Topic – All India Training Programme on Audit of Autonomous Bodies (IA&AS, AAOs to Sr. AOs)

2. Date: 17.05.2022 to 20.05.2022

3. Duration: 4 days

4. Location: Regional Training Institute, Mumbai

5. Programme Background: Being Knowledge Centre topic, All India training programme on 'Audit of Autonomous Bodies' is proposed for IA & AS officers and other personnel.

6. **Learning Objectives**

(I) Participants will be able to gain awareness of features of Accounts and Audit of Autonomous bodies

(II*) **Programme Content and Structure**
- Mandate, scope and procedure for CAG Audit of Autonomous Bodies
- Features of Accounting, Finance and Governance in Autonomous Bodies vis-à-vis PSUs
- Introduction to Accounting Standards
- Accounting and Auditing aspects specific to Autonomous Bodies- Salient features of Uniform format of accounts/Format of SARs; and reporting mechanism of ABs
- Evaluation of Internal Controls; Risk and Materiality
- Discussion on interesting points noticed during Financial/Transaction Audit of Autonomous Bodies
- Case Studies and group discussion on SARs/

(III) Methodology*: Lectures in line with STM, presentations, case studies and group discussions, quiz

(IV) Target Participants

IA & AS officers, Sr. AOs and AAOs engaged in or proposed to be deputed for work relating to Audit of Autonomous bodies or certification of accounts

Additional Information

i) Faculty: The faculty will be drawn from Group A and B officers from the department and outside experts.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act. (Auditors/Accountants to Sr. AOs, Sr.PS/PS/Steno)
2. Date: 23.05.2022 to 27.05.2022
3. Duration: 5 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on the training requirements of User offices of RTI, Mumbai and RAC decision.
6. Learning Objectives

(I) The training programme seeks to educate participants about the various records and procedures in connection with promotions including preparation and operation of panels for promotion, procedures for reservations, a brief of rosters, MACP, disciplinary proceedings and unauthorized absence. The participants will also be able to get an overview of the provisions of the Right to Information Act.
(II) Programme Content and Structure
- Annual Performance Appraisal Reports – Purpose, Importance; Reporting/Reviewing Officer, Periodicity; Guidelines for reporting/reviewing; time schedule for preparation of APARS etc.; Adverse entry - Remediable and irremediable adverse remarks affecting promotions etc.
- Preparation, maintenance and operation of Post based rosters
- Recruitment rules of various cadres in IA&AD and confirmation process of posts
- Reservations and concessions in appointments and promotions in various cadres in IA&AD
- Sealed cover procedure-declining of promotion; review
- Departmental Promotion Committee (DPC)
- Preparation of Gradation list
- Preparation and operation of Panels for Promotion including preparation of Supplementary Panel; Method of promotion
- Treatment of current vacancy and backlog vacancies, MACP, Disciplinary proceedings, unauthorized absence
- Reservation of vacancies (SC/ST), physically challenged – GOI instructions
- Right to Information Act 2005 - Salient features of the act and its implementation in Government

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions, Exercises and Case Studies
(IV) Target Participants
Auditors/Accountants to Sr. AOs. Sr. PS/PS/Steno identified for working in Administration section and/or controlling offices may be nominated for the course.
Additional Information
i) Faculty: The faculty will be Group A and B officers from the department.
ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: Training Programme on Communication and Motivation and APAR (Supervisors, AAOs, Sr. AOs, Sr. PS/PS/Steno)
2. Date: 30.05.2022 to 01.06.2022
3. Duration: 3 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on projected training requirements of user offices of RTI, Mumbai.
6. Learning Objectives

(I) At the end of this training programme participants will be able to:
- Understanding communication and motivation; Social etiquette and Emotional Intelligence(EI) and how they benefit in their work place and impact positively in their professional and social situation. These skills will help them to increase their poise and confidence.
- Appreciate objectives, format and importance of APAR

(II) Programme Content and Structure
- Emotional Intelligence – Its importance & components
- Importance of Communication and Personality Development
- Effective communication – modes of communication; Body language; barriers to communication
- Corporate Etiquette and Grooming including Social Etiquette
- Etiquette and social norms; developing your professional and personal image; managing different personality type; rules of civility and decent behaviour at workplace; work satisfactorily with superior authority
- Gender sensitisation – Understanding concept of gender; Understanding stereotypes and how it affects our behaviour at a sub-conscious level
- Motivation- Concepts. Law of Motivation, types of motivation, Leadership, Group Dynamics in teamwork, Concept of Team & Group etc.
- Achievable expectation – World view of an individual, motivating subordinates; Interpersonal relationship etc., Counselling technique.
- APAR, a motivational tool – Objective & Importance of APAR, Interpretation of grading, Disposal of representations against adverse remarks; quz
- Stress Management – Definitions and Types,
- Stress Management Strategies and Tools – Cognitive, Behavior
- Yoga – Mindfulness/Meditation

(III) Methodology: Lectures, Presentations, Interactive sessions, Role Play, Exercises and Case Studies,quiz
(IV) Target Participants - Supervisors, AAOs to Sr. AOs, Sr. PS/PS/Steno
Additional Information
i) Faculty: The faculty will be drawn from resource pool comprising of eminent persons dealing with the subject matter, corporate trainers and Group A & B officers of the department.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: KC Topic - All India Training Programme on Corporate Governance
2. Date: 06.06.2022 to 08.06.2022
3. Duration: 3 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training Programme on Corporate Governance is being conducted since it is part of our Knowledge Centre Topics.
6. Learning Objectives
(I) Participants will be able to

- Appreciate the legal framework and evolution of Corporate Governance

- Gain awareness of the Principles and practices of corporate governance

(II) Programme Content and Structure

- Introduction and Concepts of Corporate Governance

- Business ethics & Corporate Governance

- Discussion on recent audit reports and segment of annual report of companies, relating to corporate governance

- CSR provisions

- Evolution of Corporate Governance norms ¬ Structures and processes ¬ International and National Committees ¬ Corporate Governance literature and law ¬ Corporate Social Responsibility

- DPE Guidelines

- Environmental Consciousness-Sustainability

- Business Responsibility Report (BRR), Risk Management, Internal Control

- Provisions in IRDA regulations

- Provisions in the Companies Act 2013, rules there under

- LODR, 2015

- ICSI and CA institute guidance on Audit of Corporate Governance

- Role of audit in Corporate Governance Certification

- Organisation for Economic Co-operation and Development provisions for State Owned Entities

- Audit Approach and Audit Checklist for Corporate Governance

- Governance issues in accounts and audit-delay in finalising accounts

- Future of Corporate Governance

- Case Studies

- Group Discussion on cases based on printed Audit Reports

(III) Methodology: Lectures, Presentations, Interactive sessions (Group Discussions), Quiz and Case Study

(IV) Target Participants :IA&AS, Sr. AOs and AAOs engaged in Commercial Audit may be nominated for the course

Additional Information

i) Faculty: The faculty will be drawn from resource pool comprising of serving officers and outside experts

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: Compliance Audit as per new Compliance Auditing Guidelines, 2016 (Auditors to Sr. AOs)
2. Date: 14.06.2022 to 16.06.2022
3. Duration: 3 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training is being conducted as per the decision of Regional Advisory Committee and training requirements of User offices of RTI, Mumbai.
6. Learning Objectives

(I) Participants will be able to get an overview of the new Compliance Auditing Guidelines 2016
(II) Programme Content and Structure
- Introduction and overview of the new Compliance Auditing Guidelines, 2016 - General layout of the guidelines.
- Preparation of Annual Compliance Audit Plan along with a case study
- Risk Profiling of the Apex Auditable Entities and Audit Units
- Materiality – for planning, for quantum of evidence and for reporting
- Multi stage sampling – selection of transactions
- Determination of Subject Matter
- Planning Compliance Audits – Understanding and assessment of internal controls; Scope of audit and Compliance Audit Objectives
- Preparation of Compliance Audit Design Matrix (ADM)
- Implementation of Compliance Audit: Conducting Compliance Audit with ADM
- Evidence Gathering; Evaluation of evidence; Forming conclusions
- Determining audit conclusions as per Audit Findings Matrix (AFM) and mapping audit findings with ADM through AFM
- Reporting Compliance Audits – Inspection Reports, Departmental Appreciation Note, Compliance Audit Report
- Follow-up of the Inspection Report and Compliance Audit Report
- Case studies, Group Discussion & Experience sharing

(III) Methodology: Lectures, Presentations, Interactive sessions (Group Discussion) and Case Studies
(IV) Target Participants
Sr. AOs/AOs/AAOs/Sr. Auditors/Auditors engaged in Civil Audit, Commercial Audit, Railway Audit, Defence Audit and P&T Audit may be nominated for the course.
Additional Information
i) Faculty: The faculty will be drawn from resource pool comprising of Group A and B officers from the department.
ii) Feedback on previous Course: The regular course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: MCTP Level 4 (For Combined service of 17 or more years in SAO cadre)
2. Date: 20.06.2022 to 25.06.2022
3. Duration: 6 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training is conducted as per the HQ directions
6.(I) Learning Objectives:

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II) Programme Content and Structure

- Government to Business (G2B) and Government to Customer (G2C) initiatives in e-Governance – National e-Governance Policy (NEGP), MMPs, Critical view of the important e-Governance Projects with reference to Audit Reports
- Future of Auditing & Cyber Security – Remote Audit, Artificial Intelligence (AI), Internet of Things (IoT)
- Gender mainstreaming in Government policy and programme
- Effective Communication –Communication skills on technical issues, constructive engagement with the client organization
- Funding three levels of government –distribution of revenues among Union, States and Local Bodies, impact of Finance Commission recommendations and Goods and Services Tax (GST) Council decisions
- Leadership – Types of leadership- Characteristics/traits of effective leadership in the context of administrative, audit and accounting functions
- Central Policies and Guidelines on IT Projects – Ministry of Electronics and Information Technology (MeitY) guidelines regarding IT Projects and Web Portals, Government of India guidelines in use of Open Source applications, overview of Integrated Financial Management System (IFMS) & Public Financial Management System (PFMS) and using its data in Audit
- Leadership and ethics – ethical aspects of leadership, emotional intelligence in context of leadership roles, roles of managers and leaders, power authority, accountability and delegation of authority
- Environmental Challenges in India
- SDGs-the India story – National Strategy for achieving SDGs
- Field Trip
  SDGs and the challenge of Gender equality – gender budgeting, GoI schemes like Beti Bachao Beto Padhao
- Public Debt – Classes and purpose of public debt, effect of public debt on the economy
- Performance Management Methods of performance management –counselling, mentoring and coaching Talent management – nurturing and continuous learning Performance feedback and reviews, identifying performance problems, the negative effects of criticism and importance of positive reinforcement
- Understanding Enterprise Resource Planning (ERP) Systems – Advantages and Risks in ERP systems implementation, various ERP systems in vogue in Public Sector Enterprises (PSEs) and Autonomous Bodies (ABs)
- Cloud computing – Advantages, security issues, the various service models of cloud

(III) **Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Trip

(IV) **Target Participants:** Combined service of 17 or more years in AAO and SAO cadre may be nominated.

Additional Information

i) Faculty: The faculty will be drawn from own personnel and from outside subject matter expert persons.

ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions

Announcement of training programme

1. Course Title: Training Programme on Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR) (Auditors/ Accountants to Sr. AOs)
2. Date: 27.06.2022 to 02.07.2022
3. Duration: 6 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on requisition by User offices of RTI, Mumbai.
6. (I) Learning Objectives

(II) Participants will be able to get an understanding of:
- System of budget and accounts in government

- Overview of Preparation and Compilation of Accounts

- Audit of Monthly Civil Accounts

- Structure of Appropriation Account as per FAAM & FAAG, Structure of Finance Accounts, Financial Attest Audit as per FAAM & FAAG.

- Audit of Appropriation Accounts and Audit of Finance Accounts

- Statistical Sampling and IDEA for Financial Attest Audit

- Preparation of State Finance Audit Report
II) Programme Content and Structure
- Budget – Meaning, Annual Financial Statement, Elements of Budget

- Overview of Preparation and Compilation of Accounts & VLC

- Audit of Treasury Accounts and Complied Accounts (Appendix I of FAAM and Annexure E of FAAG)

- Audit of Transactions originating in AG Office and Inter –Government Transactions (Annexure G-Category 2 of FAAG)

- Audit of Monthly Civil Accounts (Appendix I of FAAM and Annexure G and H of FAAG)

- Structure of Appropriation Accounts, Certification audit of Government accounts as per the FAAM & FAAG

- Structure of Finance Accounts, linkages with the Appropriation accounts with Case Studies

- Audit of Finance Accounts (Appendix I of FAAM and Annexure I of FAAG)

- Audit of Appropriation Accounts (Appendix I of FAAM and Annexure J of FAAG)

- Introduction to Statistical Sampling; use of IDEA in FAA for selection of vouchers

- Use of Monetary Unit Sampling – analysis along with Hands on sessions)

- Preparation of Chapter I, II, III & IV of SFAR

(III) Methodology: Lectures in Line with STM, Presentations, Interactive sessions (Group discussion), Hands on sessions, Exercises & Case Studies.
(IV) Target Participants: (Sr.) Auditors/ Accountants, Supervisors, AAOs to Sr. AOs engaged in Civil Audit Certification of State Accounts & SFR and A&E offices may be nominated for the course.
Additional Information
i) Faculty: The training will be held subject to nomination of faculty by user offices concerned. The faculty is intended to be drawn from serving and retired Group A and B officers from the department.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: MCTP Level 2 (For AAOs with 7 or more years of Qualifying Service in the grade)
2. Date: 11.07.2022 to 16.07.2022
3. Duration: 6 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training is conducted as per the HQ directions
6. (I) Learning Objectives:

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II) Programme Content and Structure
- Values: Concepts, definition, concept of organizational values, core company values
- Ethics, Moral Values: Ethics, Moral values and beliefs
- Values and workplace: Character Traits and personality
- Personal Core values and CAG's core values
- Effective Communication – concepts, definition, barriers of communication, social skills and etiquettes, active listening skills, CAG's media policy
- Group Dynamics – Discussions on Group Dynamics, it concepts and functions, different theories etc.
- Group Development & Group Forming – Discussions on Group Development and Group Forming; Social influence in groups and thinking; Group Problems/conflicts and appropriate strategies for their resolution
- Motivation, Motivational theories of Maslow, Herzberg etc. – Importance of Motivation, different theories, improving work performance by motivation
- Motivation – Role and Personality - Types of Personality, its traits, how to motivate people of different personalities
- Motivation - Addressing specific morale issues **-** Understand how morale of employees will be effected on implementation of such type of decisions
- Financial Market, Capital Markets – Types of Financial Markets, advantages and disadvantages of Financial Markets, Functions of Financial Markets
- Personal Ethics, Professional Ethics, Code of Ethics - Explaining difference between personal and professional ethics; Implementation of CAGs Code of ethics
- Adopting Big Data Approach **-** What is Big data? Big data dimensions. Adopting Big data approach in auditing; What is Big data? Big data dimensions. Adopting Big data approach in auditing
- Overview of IT System, Risk in IT Environment and Cyber Security
- IT Act 2008, CERT-In, Leveraging the entity's IT System and data in audit
- Gender Sensitization, Concepts of gender, stereotyping and its impact, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
- Field Trip
- Environment & Sustainable Development and related concepts **-** Basics of Environment and Sustainable Development; Introduction to the 2030 agenda for Sustainable; Development and the Sustainable Development Goals (SDGs)
  (III) **Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Trip

(IV)   Target Participants: AAOs with 7 or more years of Qualifying Service in the grade may be nominated.

Additional Information
i) Faculty: The faculty will be drawn from own personnel and from outside subject matter expert persons.
ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions

Announcement of training programme

1. Course Title: Training Programme on Audit of Fraud and Fraud detection techniques (Supervisors, AAOs to Sr. AOs)

2. Date: 19.07.2022 to 21.07.2022

3. Duration: 3 days

4. Location: Regional Training Institute, Mumbai

5. Programme Background: The training programme is being conducted on projected training requirements of user offices of RTI, Mumbai.

6.(I) Learning Objectives

Participants will be able to :

- Recognize the need for a planned approach for dealing with fraud and fraud related matters in the audited entity
- Identify fraud or corruption; know the various ways in which frauds can take place and develop a heightened sense of awareness and look for appropriate signals for checking of frauds.
- Identify, analyse various fraud symptoms- both attributable to management and employees and develop sensitivity to various financial and non-financial parameters that shape the environment in which the entity functions.
- Identify and evaluate the adequacy or inadequacy of the internal control system to assess the audit risk and perform appropriate audit test and procedure.
- Understand the significance of relevant auditing standards issued by SAI India and ASOSAI guidelines.
- Understand role of a fraud investigator.

(II) Programme Content and Structure

- Understanding fraud and corruption - Elements of fraud and corruption; Distinction between fraud and error
- Audit mandate and Audit mandate within SAI India
- ASOSAI understanding in fighting fraud and corruption
- Categories of fraud and corruption
- General modus operandi of financial fraud, understand the individual and organizational environments in motivating fraud in work place
- General Risk indicators, fraud symptoms, unusual transactions
- Case study highlighting involvement of management in fraud, employees' fraud symptoms, identification of 'red flags'
- Concept of Forensic Investigation and its relevance, Types of fraud; Finding 'red flags', Collection of evidence, Evaluation of evidence & reporting
- Digital Forensic Audit (with examples from Audit perspective)
- Respective roles of audit and management in prevention and detection of fraud, SAI India Auditing standards and ASOSAI guidelines in audit of fraud
- Identification of 'Red flags' in Government entities; field standards in evidence collection and reporting of audit conclusions
- Objectives of Internal control and their role in prevention and detection of fraud; Scope and coverage of Internal control
- Risk assessment and identification of fraud indicators; Sampling methods

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV) Target Participants - Sr.AOs/AAOs/Supervisors may be nominated for the course.

Additional Information

i) Faculty: The faculty will be drawn from resource pool comprising of eminent persons dealing with the subject matter and Group A & B officers from the department

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. **Course Title:** MCTP Level 3 (For Combined service of 12 or more years in AAO and SAO cadre)
2. **Date:** 25.07.2022 to 30.07.2022
3. **Duration:** 6 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per the directions of Headquarters.
6. **(I) Learning Objectives :**

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II)   Programme Content and Structure

- Communication skills, effective communication with internal and external stakeholders
- Analytical Thinking, methodical step-by-step problem solving
- Time and Stress Management
- Understanding e-governance, Mission Mode Projects, e-office, e-HRMS (Manav Sampada)
- Role change management and tactful behavior
- Management of Government Finances - Fiscal health of Union and States
- Audit of IT Environment
- Team Management
- Stakeholder engagement
- Governance, Risk Management and Compliance
- Internal Controls, Frauds and Forensics
- Public Expenditure and FRBM Act
- Revenue-Sources of revenue- Characteristics of Good Tax System
- Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc.
- Environmental Governance
- Management of different kinds of Pollution

(III)   Methodology: Lectures in line with STM, Lectures, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV)   Target Participants:. Combined service of 12 or more years in AAO and SAO cadre may be nominated.

Additional Information
i) Faculty: The faculty will be drawn from own personnel and from outside Subject matter expert persons.
ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions

Announcement of training programme

1. Course Title: Modular Training on Audit Reporting (Auditors/Accountants to Sr. AOs)

2. Date: 02.08.2022 to 04.08.2022

3. Duration: 3 days

4. Location: Regional Training Institute, Mumbai

5. Programme Background: The training programme is being conducted as per HQ directives.

6.(I) Learning Objectives - Participants will be able to:

- Appreciate the ISSAIs guidelines on Audit Reporting and also the importance of Reporting Standards of SAI.

- Draft an audit paragraph to the extent that it contains the various components of a paragraph and recommendations as per ISSAI requirements.

- Write audit conclusions to the extent that they are linked to the audit objectives decided earlier and supported by adequate documentation, as per ISSAI requirement as evaluated by facilitators.

- Write audit paragraphs to the extent that they are balanced and fair as per ISSAI requirements.

- Identify the ISSAI requirements relating to Compliance Audit Reporting Standards.

- Apply the guidelines issued by CAG and ISSAI regarding the language and structure to be used while drafting an Audit Report through all stages of audit process including Audit Memo, Inspection Report and Audit Report for compliance and performance audits.

(II) Programme Content and Structure

- Ice Breaking - Introduction to Audit Reporting covering ISSAI guidelines on Audit Reporting (Level 2 and Level 3)

- Performance Audit Reporting - Components of an Audit Paragraph with focus on the components of a paragraph in a report

- Emphasis is on the linkage between Audit Objectives identified at the Planning stage and the Audit Report covering Audit objectives linked with ADM; Documenting Audit work

- Balanced and Fair Reporting with focus on Characteristics of good Audit Evidence; Consideration of audited agencies' response and views; Case Study on recent PA

- Guidelines of CAG office in writing Audit Report - Language and Structure, Style guide; audit memos, inspection reports and audit reports; sequencing audit findings and structuring an audit paragraph; common pitfalls in the language used in audit reports

- Compliance Audit Reporting - Compliance Audit Reports with focus on compliance audit reporting requirements as envisaged in ISSAI 4000 and Compliance Auditing Guidelines, 2016 (with a Case Study/s)

III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV) Target Participants - Auditors/ Accountants to Sr. Audit Officers engaged in Civil Audit, Commercial Audit, Railway Audit, Defence Audit and P&T Audit may be nominated for the course.

Additional Information

i) Faculty: The faculty will be drawn from resource pool comprising of Group A and B officers from the department.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: Performance Audit and Risk based Auditing (Supervisors,AAOs to Sr. AOs)
2. Date: 22.08.2022 to 26.08.2022
3. Duration: 5 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted in view of the requirements conveyed by user offices of RTI, Mumbai
6.(I) Learning Objectives

Participants will be able to get an overview of:
- Performance Audit
- Risk based Auditing

(II) Programme Content and Structure
- Strategic Planning and selection of subjects for Performance Audit-Principles and Procedures
- Risk identification and assessment, risk model - Practical exercise/case study
- Introduction & salient features of Performance Auditing Guidelines 2014
- Criteria-concepts and sources
- Concept of Audit design matrix
- Evidence – types and sources; preparation of audit test programme, evidence gathering, analysis and documentation
- Audit Sampling Techniques
- Developing conclusions for audit findings and observation and reporting
- Setting objectives and linking to ADM and linking to final report
- Drafting of Performance Audit Report

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions, Hands on sessions Exercises and Case Studies.
(IV) Target Participants
The Sr. AOs/AAOs/Supervisors engaged in Audit offices may be nominated for the course.
Additional Information
i) Faculty: The faculty will be drawn from Group A and B officers from the department and eminent persons from outside the department.
ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

1. Course Title: Training Programme on e-Governance with IFMS (AAOs & Sr. AOs)
2. Date: 13.09.2022 to 15.09.2022
3. Duration: 3 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted as per HQ directives and RAC decision
6. I) Learning Objectives Participants will be able to appreciate (i) e-Governance objectives and goals and (ii) Overview of IFMS, Objective of IFMS, its relation to government financial accounting and budgeting practices
(II) Programme Content and Structure

- Introduction to e-Governance
- Understanding e-Governance Goals & Objectives
- Need for Transformation in Government
- Key objectives and benefits of e-Governance implementation
- e-Governance vision and strategy
- Introduction to e-Governance vision and strategy
- Need for e-governance vision and strategy
- Definition of e-Governance vision and objectives
- Key elements of e-Governance strategy
- Challenges in e-Governance implementation; NEGP & core infrastructure components ¬ The concept of National e-Governance Plan (NeGP), Framework for Citizen Engagement in NeGP ¬ Brief introduction to core infrastructure components of NEGP e.g. State Data Centres (SDCs), State Wide Area Networks (S.W.A.N), Common Services Centres (CSCs) etc.
- e-governance service delivery
- National e-Governance Service Delivery Gateway (NSDG)
- State e-Governance Service Delivery Gateway (SSDG);
- Government-to-citizen (G2C), government-to-business (G2B), government-to-government (G2G), government-to-employees (G2E) • An introduction to various Mission Mode Projects under NEGP
- Insight on e-Kranthi and MMPs; Central MMPs, State MMPs & Integrated MMPs
- Digital India Framework – Digital Infrastructure as Utility and Digital Empowerment
- Audit of e-Governance project – case study
- Overview of IFMS, Objective of IFMS, its relation to government financial accounting and budgeting practices, need of e-account submission, online reconciliation, role of AG office in IFMS
- Introduction to Govt. A/cs – Structure & Classification of Accounts
- BEAMS – Budget Estimation Allocation and Monitoring System and Bill Portal – For online generation of bills
- Treasury Net – For processing of Bills in Treasuries and the accounting of all receipt and payment in District Treasuries and Sub-Treasuries; e-Kuber – Core Banking Solution of Reserve Bank of India – Facilities offered to Government – Its benefits to Government Departments; e-GRAS – To collect all types of receipts of the State Government; A brief introduction to working of e-govt receipt accounting system (e-GRAS), interface module, Financial data warehouse module and MIS Reports under IFMS ;Ventanika – Application for pay fixation and verification; Sevaarth – Database of employees and for generation of pay bills; Pension (Nivruttivetanwahini) – Online

submission of Pension proposals to Pr.AG (A&E) and electronic transfer of PPO by Pr.AG

(III) Methodology: Lectures, presentations, Exercises, interactive sessions (group discussion), case studies.

(IV) Target Participants - The Sr.AOs/AAOs engaged in the above functions may be nominated for the course

Additional Information

i) Faculty: The faculty will be drawn from resource pool comprising of Group A and B officers from the department and subject experts from outside

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: Government Accounting System, Role of GASAB & Transition to Accrual Accounting System (Auditors/Accountants to Sr.AOs)
2. Date: 19.09.2022 to 23.09.2022
3. Duration: 5 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training is being conducted as per the decision of Regional Advisory Committee and training requirements of User offices of RTI, Mumbai.
6.(I) Learning Objectives
Participants will be able to get an overview of Government Accounting System; Role of GASAB; Transition to Accrual accounting system
(II) Programme Content and Structure
- Role of CAG - Powers enshrined in the Constitution and CAG's (DPC) Act, 1971
- Government Accounting – Purpose and importance of accounting in Government
- Passing of Bills and preparation of initial accounts by the Treasury - Monthly Civil Accounts
- Accounting operations of all Inter-Government Transactions with monetary adjustments through
- RBI Advice Procedure and Cash Settlement System
- PLA A/c, GIA, Transfer entry and other Miscellaneous accounts
- RBD Transactions and its reconciliation; Loan Transactions; Public Works and Forest Transactions
- Finance and Appropriation Accounts
- GASAB – Mandate, scope and its role on development of Government Accounting Standards for implementation of accrual accounting system
- Guidance note on Fixed Assets and Indian Government Accounting Standards (IGAS) – IGAS 1, 2 and 3
- Proforma accrual accounts in Railways
- Cash IPSAS

 (III) Methodology: Lectures in line with STM, Presentations, Interactive session and Case Studies
 (IV) Target Participants - The Auditors/ Accountants to Sr.AOs engaged in Audit & A&E offices may be nominated for the course.
Additional Information
i) Faculty: The faculty will be drawn from resource pool comprising of Group A and B officers from the department and experts
ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: MCTP Level 4 (For Combined service of 17 or more years in SAO cadre)
2. Date: 10.10.2022 to 15.10.2022
3. Duration: 6 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training is conducted as per the HQ directions
6.(I) Learning Objectives:

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II) Programme Content and Structure
- Government to Business (G2B) and Government to Customer (G2C) initiatives in e-Governance – National e-Governance Policy (NEGP), MMPs, Critical view of the important e-Governance Projects with reference to Audit Reports
- Future of Auditing & Cyber Security – Remote Audit, Artificial Intelligence (AI), Internet of Things (IoT)
- Gender mainstreaming in Government policy and programme
- Effective Communication –Communication skills on technical issues, constructive engagement with the client organization
- Funding three levels of government –distribution of revenues among Union, States and Local Bodies, impact of Finance Commission recommendations and Goods and Services Tax (GST) Council decisions
- Leadership – Types of leadership- Characteristics/traits of effective leadership in the context of administrative, audit and accounting functions
- Central Policies and Guidelines on IT Projects – Ministry of Electronics and Information Technology (MeitY) guidelines regarding IT Projects and Web Portals, Government of India guidelines in use of Open Source applications, overview of Integrated Financial Management System (IFMS) & Public Financial Management System (PFMS) and using its data in Audit
- Leadership and ethics – ethical aspects of leadership, emotional intelligence in context of leadership roles, roles of managers and leaders, power authority, accountability and delegation of authority
- Environmental Challenges in India
- SDGs-the India story – National Strategy for achieving SDGs
- Field Trip
  SDGs and the challenge of Gender equality – gender budgeting, GoI schemes like Beti Bachao Beto Padhao
- Public Debt – Classes and purpose of public debt, effect of public debt on the economy
- Performance Management Methods of performance management –counselling, mentoring and coaching Talent management – nurturing and continuous learning Performance feedback and reviews, identifying performance problems, the negative effects of criticism and importance of positive reinforcement

- Understanding Enterprise Resource Planning (ERP) Systems – Advantages and Risks in ERP systems implementation, various ERP systems in vogue in Public Sector Enterprises (PSEs) and Autonomous Bodies (ABs)
- Cloud computing – Advantages, security issues, the various service models of cloud

(III)   **Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Trip

(IV)   **Target Participants:** Combined service of 17 or more years in AAO and SAO cadre may be nominated.

Additional Information

i) Faculty: The faculty will be drawn from own personnel and from outside subject matter experts.

ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions

Announcement of training programme

1. Course Title: KC Topic – All India Training Programme on Ind AS, Auditing Standards, Accounting Standards and Analysis of Financial Statements (IA&AS officers, Sr. AOs and AAOs)
2. Date: 17.10.2022 to 21.10.2022
3. Duration: 5 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: Being Knowledge Centre for Commercial Audit, a training programme on this topic is proposed for IA & AS officers and other personnel.

6. Learning Objectives
(I) Participants will be imparted training on Standards on Auditing, IndAS, Accounting Standards and Analysis of Financial Statements.
(II) Programme Content and Structure

- ICAI's Standards on Auditing

- Applicability and mandate for IndAS and Accounting Standards

- Important Ind AS

- Important Accounting Standards

- Overview of other standards

- Analysis of Financial Statements

- Session on case studies by pooling resources

(III) Methodology: Lectures will be in line with STM, presentations, quiz, practical sessions and case studies, group discussion

(IV) Target Participants
IA & AS officers, Sr. AOs and AAOs in Commercial Audit offices or those who are being deployed for audit/ analysis of financial statements governed by Ind AS/ Accounting Standards.
Additional Information
i) Faculty: The faculty will be drawn from outside experts and officers from the department.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: Induction course for Auditors & Accountants including Office procedure, CCS (Conduct) Rules, Gender Awareness & Ethics

2. Date: 25.10.2022 to 29.10.2022

3. Duration: 5 days

4. Location: Regional Training Institute, Mumbai

5. Programme Background: The training is being conducted as per the decision of RAC decision and training requirements of User offices of RTI, Mumbai.

6. (I) Learning Objectives

The training programme seeks to:

- Make the participants aware of the role and mandate of CAG and its organizational structure.
- Provide an overview of the types of audits conducted.
- Introduce the participants to basic governing rules and regulations, including conduct rules
- Improve the communication skills of the participants and help them acquire drafting and motivation skills so that they could be better equipped to handle their official duties.

(II) Programme Content and Structure

- CAG in Indian democracy- Role, mandate, functions, relationship with other arms of government and stakeholders
- Organizational structure of IA&AD, Career progression in IA&AD, CAG's DPC Act and Regulation of Audit & Accounts
- Types of audits
- CCS (Conduct) Rules
- Introduction to Govt. Accounts – Form & Structure, Major & Minor Heads, Classification, Finance & Appropriation Accounts, Treasury operations
- Service Regulations - TA Rules, Leave Rules, Pay Rules, NPS (with exercises)
- Office Procedure, Noting and Drafting
- Introduction to GFR 2017, CVC guidelines on Procurement
- Receipts and Payment Rules
- Communication & Motivation.
- Gender Awareness
- Ethics

(III) Methodology: Lectures, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV) Target Participants

The Auditors engaged in Civil Audit/ Accounts, Commercial Audit, Railway Audit, Defence Audit and P&T Audit may be nominated for the course. If we receive requisition from Civil accounts offices, the course would cover Accountants as well.

Additional Information

i) Faculty: The faculty will be corporate trainers and Group B officers from the department.

ii) Feedback on previous course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: MCTP Level 2 (For AAOs with 7 or more years of Qualifying Service in the grade)
2. Date: 31.10.2022 to 05.11.2022
3. Duration: 6 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training is conducted as per the HQ directions
6. (I) Learning Objectives:

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II) Programme Content and Structure
- Values: Concepts, definition, concept of organizational values, core company values
- Ethics, Moral Values: Ethics, Moral values and beliefs
- Values and workplace: Character Traits and personality
- Personal Core values and CAG's core values
- Effective Communication – concepts, definition, barriers of communication, social skills and etiquettes, active listening skills, CAG's media policy
- Group Dynamics – Discussions on Group Dynamics, it concepts and functions, different theories etc.
- Group Development & Group Forming – Discussions on Group Development and Group Forming; Social influence in groups and thinking; Group Problems/conflicts and appropriate strategies for their resolution
- Motivation, Motivational theories of Maslow, Herzberg etc. – Importance of Motivation, different theories, improving work performance by motivation
- Motivation – Role and Personality - Types of Personality, its traits, how to motivate people of different personalities
- Motivation - Addressing specific morale issues **-** Understand how morale of employees will be effected on implementation of such type of decisions
- Financial Market, Capital Markets – Types of Financial Markets, advantages and disadvantages of Financial Markets, Functions of Financial Markets
- Personal Ethics, Professional Ethics, Code of Ethics - Explaining difference between personal and professional ethics; Implementation of CAGs Code of ethics
- Adopting Big Data Approach **-** What is Big data? Big data dimensions. Adopting Big data approach in auditing; What is Big data? Big data dimensions. Adopting Big data approach in auditing
- Overview of IT System, Risk in IT Environment and Cyber Security
- IT Act 2008, CERT-In, Leveraging the entity's IT System and data in audit
- Gender Sensitization, Concepts of gender, stereotyping and its impact, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
- Field Trip
- Environment & Sustainable Development and related concepts **-** Basics of Environment and Sustainable Development; Introduction to the 2030 agenda for Sustainable; Development and the Sustainable Development Goals (SDGs)

(III)   **Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Trip

(IV)   **Target Participants:** AAOs with 7 or more years of Qualifying Service in the grade may be nominated.

Additional Information

i) Faculty: The faculty will be drawn from own personnel and from outside subject matter experts

ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions

Announcement of training programme

1. Course Title: KC Topic - All India Training Programme on Corporate Finance (IA &AS, Sr. AOs and AAOs)
2. Date: 21.11.2022 to 26.11.2022
3. Duration: 6 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: Being Knowledge Centre topic, a training programme on 'Corporate Finance' is being conducted for IA & AS officers and other personnel.
6. Learning Objectives

(I) At the end of the programme, participants will be able to understand:
- Various key terms, Concepts and aspects relating to Corporate Finance and the options relating to Financing, Investments & Working Capital and other functions in Corporate Finance.

- Appreciate key audit risk areas pertaining to the domain of Corporate Finance

(II) Programme Content and Structure
- Overview of the key terms pertaining to project planning & leasing agreements

- Overview of the key terms pertaining to Working Capital Management

- Investment decision

- Financing decision (including Market Borrowings)

- Overview of key terms pertaining to Foreign Exchange, exposure thereto & Risk Management

- Corporate Risk Management

- Hedging using derivatives

- Overview of key terms pertaining to Corporate Mergers, Acquisition & Restructuring & Disinvestment

- Audit issues and case studies pertaining to Valuation, Acquisition and disinvestment risk in the context of PSUs

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussions), field visit, Quiz and Case Studies

(IV) Target Participants
IA & AS officers, Sr. AOs and AAOs engaged in Commercial Audit and other personnel who can apply knowledge of Corporate Finance in their work may be nominated for the course.

Additional Information
i) Faculty: The faculty will be drawn from resource pool comprising subject matter experts including retired and serving personnel from SEBI, NISM, RBI, PSUs and other professionals.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: Training Programme on General Purpose-Financial Reporting (IPSAS) (AAOs and Sr. AOs)

2. Date: 29.11.2022 to 01.12.2022

3. Duration: 3 days

4. Location: Regional Training Institute, Mumbai

5. Programme Background: The training programme is being conducted based on request of user offices

6. **Learning Objectives**

(I) Participants will be able to get an overview of:
Evolution of Accounting Standards; IPSAS; Cash basis IPSAS-Financial Reporting; Important IPSAS, concepts therein and contents thereof; Comparing IPSAS with IFRS/ Indian Accounting Standards; Audit based on IPSAS; Pronouncements of GASAB.

(II) Programme Content and Structure
- Session on Evolution of Accounting Standards
- Overview of IPSAS
- Session on Cash basis IPSAS-Financial Reporting under the Cash basis of accounting
- Important IPSAS, concepts therein and contents thereof; cases of accounting, presentation, disclosure and audit observations based on IPSAS
- Session on Comparing IPSAS with IFRS/ Indian Accounting Standards
- Case Study and Group Discussion regarding examples of audit of agencies based on IPSAS
- Session on Overview of pronouncements of GASAB.

(III) Methodology: Lectures, Presentations, Interactive sessions (Group Discussions), Exercises and Case Studies.

(IV) Target Participants
Sr. AOs and AAOs proceeding for UN Audits, engaged in transition to accrual accounting and implementation of GASAB standards may be nominated for the course.

Additional Information

i) Faculty: The faculty will be drawn from Group A & B officers from the department and outside experts.

ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. **Course Title**: KC Topic – All India Training Programme on Audit of Consolidated Financial Statements of Companies (IA &AS, Sr. AOs and AAOs)
2. **Date**: 06.12.2022 to 09.12.2022
3. **Duration**: 4 days
4. **Location**: Regional Training Institute, Mumbai
5. **Programme Background**: Being Knowledge Centre for Commercial Audit, a training programme on 'Audit of Consolidated Financial Statements' is proposed for IA & AS officers and other personnel.
6. **Learning Objectives**

   I) Participants will be able to appreciate the requirements relating to consolidated financial statements of companies

   II) Programme Content and Structure

   - Introduction to the Consolidated Financial Statements
   - Subsidiaries – why they are created? When it is desired/required? Purpose of consolidation
   - Company Law on Consolidation – Key Definitions as given in the Companies Act 2013, Difference in FY, Disclosure requirements in Annual Report, Foreign Subsidiaries, Filing and procedure requirements' Schedule III requirements on CFS and interests in other entities
   - Ind AS 110: Consolidated Financial Statements-Concepts
   - Consolidation calculation on – Acquisition of control, disposal of control, Change is status between subsidiary, associate, joint venture, joint operation and passive investments & accounting and reporting disclosure on that account
   - Consolidation calculations on regular basis other than full/partial acquisition/disposal dates
   - Ind AS 110: Consolidated Financial Statements-Accounting Provisions in Ind AS 103 relevant to Consolidation
   - Ind AS 101, 111, 27 and 28
   - Ind AS 112 and Ind AS 7- Impact of Consolidation on Cash Flow
   - Live problem solving on consolidation Pnl and Balance-sheet with complex tables and excel workings
   - Live problem solving on Cash-flow, statement of change in equity and disclosure notes
   - Some tricky issues
   - Latest impact of registered valuers concept and international valuation standards on fair value measurements
   - Foreign subsidiaries – jointly controlled or significantly influenced by group of privatised PSUs Non-availability of information regarding some agreements (including loan agreements, side agreements, vouchers, formalized accounting policies etc.)
   - Provisions relating to Audit of Consolidation
   - HQ Guidance Note on Checklist on Audit of CFS
   - Headquarters protocol on Supplementary Audit of CFS
   - Format of comments/ report on supplementary audit on CFS
   - CA institute's guidelines on auditing CFS
   - Reporting on CFS
   - Audit observations on CFS
   - Case studies and group discussion

(III) Methodology: Lectures, presentations, Quiz, interactive sessions (group discussion), case studies.

(IV)   Target Participants

IA &AS, Sr. AOs and AAOs engaged in supplementary audit of companies and in analysis of group company accounts

Additional Information

i)   **Faculty:** The faculty will be drawn from officers from the department and from outside experts.

ii)   **Feedback on previous Course**: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

1. Course Title: Statistics and Sampling in audit (AAOs & Sr. AOs)

2. Date: 19.12.2022 to 20.12.2022

3. Duration: 2 days

4. Location: Regional Training Institute, Mumbai

5. Programme Background: The workshop is being conducted as per RAC decisions and requirement of User Offices.

6. I) Learning Objectives

Participants will be able to appreciate the Statistics and Sampling in audit; how to use and gain a better understanding of data, presenting Audit Data using tables, graphs, Frequency distribution etc., important points to be kept in mind while deciding Sampling Methodology and sample size.

(II) Programme Content and Structure:

- How to use statistics in Audit to gain a better understanding of data

- Presenting Audit Data using Tables, Graphs and Frequency Distribution

- Use of the various Averages [Measures of Central Tendencies] in Audit.

- Measures of Dispersion and Skewness and their use in the various audit situations

- Correlation and Regression and their use in Audit

- Sampling and its types including Estimation of Parameters like average and proportion

- Point and Interval Estimates of Proportion (percentages) and Mean/Average

- Estimation of errors with case studies

- Use of Data Analysis for Sampling in the different Audits – Case Studies

- Statistical Sampling in Audit – Attribute and Variable Sampling – situations where they can be used in Audit

- Important points to be kept in view while deciding Sampling Methodology and Sample Size – particularly variability and size of population.

- Calculation of Sample sizes – Case Study/Practical Exercise for participants

- Wrap up and discussions

(III) Methodology: Lectures, presentations, Exercises, interactive sessions/group discussion, case studies.

(IV) Target Participants

Sr. AO & AAOs engaged in the above functions may be nominated for the course.

Additional Information

i) Faculty: The faculty will be subject experts from our department and outside professionals

ii) Feedback on previous Course: Workshop was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. **Course Title:** MCTP Level 3 (For Combined service of 12 or more years in AAO and SAO cadre)
2. **Date:** 02.01.2023 to 07.01.2023
3. **Duration:** 6 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per the directions of Headquarters.
6. **(I) Learning Objectives :**

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II)   Programme Content and Structure

- Communication skills, effective communication with internal and external stakeholders
- Analytical Thinking, methodical step-by-step problem solving
- Time and Stress Management
- Understanding e-governance, Mission Mode Projects, e-office, e-HRMS (Manav Sampada)
- Role change management and tactful behavior
- Management of Government Finances - Fiscal health of Union and States
- Audit of IT Environment
- Team Management
- Stakeholder engagement
- Governance, Risk Management and Compliance
- Internal Controls, Frauds and Forensics
- Public Expenditure and FRBM Act
- Revenue-Sources of revenue- Characteristics of Good Tax System
- Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc.
- Environmental Governance
- Management of different kinds of Pollution

(III)   Methodology: Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV)   Target Participants: Combined service of 12 or more years in AAO and SAO cadre may be nominated.

Additional Information
i) Faculty: The faculty will be drawn from own personnel and from outside Subject matter expert persons.
ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions

Annexure 1
Announcement of training programme

1. Course Title: Audit of Public Private Partnerships Projects (Supervisors, AAOs & Sr. AOs)
2. Date: 09.01.2023 to 12.01.2023
3. Duration: 4 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on requisition by User offices of RTI, Mumbai.
6. I) Learning Objectives

Participants will be able to appreciate framework of PPP arrangements, implementation thereof and role of audit therein

(II) Programme Content and Structure
- Overview, Scope & Objectives of PPP Projects
- Implementation of a PPP Project and other Infrastructure areas
- Issues in project formulation and approval
- Concessions and concessions period
- Risk allocation and Financing Risk
- Viability Gap Funding
- Tariff/Toll/user charges & Project Cost
- Internal Rate of Return
- Scope and objectives of PPP Audit
- International Auditing Standards and Guidelines for the audit of PPP Projects
- SAI Risks, Identifying and sharing of risks
- Checklist and Audit perspective on PPP Projects

(III) Methodology: Lectures in line with STM, presentations, interactive sessions (Group Discussion), Exercises, case studies.
(IV) Target Participants
Supervisors, AAOs & Sr. AOs engaged in or to be deployed in Audit of PPP
Additional Information
   i)   **Faculty:** The faculty will be drawn from Group A &B officers from the department and from outside experts.

   ii)   **Feedback on previous Course:** The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: Training Programme on Goods and Service Tax (Auditors/Accountants to Sr. AOs)
2. Date: 16.01.2023 to 20.01.2023
3. Duration: 5 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme on Goods and Service Tax is being conducted based on requirements of user offices & as per Headquarters instructions.
6. (I) Learning Objectives
Participants will be able to appreciate the changes in Indirect Taxation on account of the Goods and Service Tax.
(II) Programme Content and Structure
- Introduction & Overview of CGST, SGST and GST (Compensation to States) Acts including recent amendments to Compensation to States Act
- Overview of IGST Act, place of Supply of Goods and Services under IGST Act
- Distribution process among the Centre and State (revenue sharing between Centre and State), GST and Centre-State Financial Relations, Compensation Cess and its distribution
- Meaning & Scope of Supply of Goods & Service
- Significance of – Composite and Mixed Supply from auditor's perspective; Schedule I, II, III in GST
- How to determine Place of supply of Goods & Services under IGST Act
- Exports of Goods of Supply & Supplies in territorial waters
- Time & Valuation of Supply of Goods & Service, Demand and recovery of GST thereon, Levy and Exemption from GST, Reverse charge mechanism, Transitional Provisions of GST, Customs & SAD
- Forms, returns under GST, Filing of returns, matching of Input Tax Credit(ITC) & Composition Scheme
- Registration, Business process; Auditing Works Contracts, High Sea, export, import, branch transfer, sale in transit transactions in GST
- Accounting procedure under GST System
- Audit, Assessment, Provisional Assessment in GST; Inspection, Search, Seizure and Arrest, Offences, Penalties, Appeal, Revision
- "Cost Audit & Cost Records" GST perspective
- Payment of Tax under GST, Refund of Tax under GST; GSTN: Salient features, Front end business process on GSTN
- E-Way Bill (with Case Study)
- How to verify Input tax credit (ITC) claims; Anti-profiteering clauses in GST Act and its implementation; Input Service Distributor (ISD); Cross-utilization of IGST & funds transfer E- commerce and Job work; transitional provisions for job work, TDS, TCS under GST
- Role of CAG in audit under GST; E2E Audit mandate in GST; Audit of transitional provisions of the Act, Transitional credit; Records to be seen while auditing GST (Centre tax, State tax and PSUs etc.) (case study & group discussions on the CAG's Reports)
- Latest amendments in GST from time to time

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies
(IV) Target Participants
Personnel engaged in Revenue Audit wings auditing GST based transactions and accounts offices handling accounting of taxes may be nominated for the course.
Additional Information

i) Faculty: The faculty will be drawn from Group A/B officers from the department and outside experts.

ii) Feedback on previous Course: The course was rated eight (2021-22) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: Training Programme on District Audit (including Audit of PRIs & ULBs) (Auditors to Sr. AOs)
2. Date: 30.01.2023 to 03.02.2023
3. Duration: 5 days
4. Location: Regional Training Institute, Mumbai (Auditors/Accountants to Sr. AOs)
5. Programme Background: The training programme is conducted as per the HQ directions decided in the RAC meeting
6. (I) Learning Objectives
Participants will be able to gain an awareness of District audit (PRIs/ULBs)
(II) Programme Content and Structure
- Introduction to PRIs and ULBs
- Duties and responsibilities
- Accounting and Budget formats
- Audit of transactions- tenders and contracts
- Audit of Scheme Transactions
- Social Audits
- Audit of Receipts
- Discussion interesting observations in Audit Reports

(III) Methodology: Lectures in line with STM available, Presentations, Interactive sessions (Group Discussion), Case Studies
(IV) Target Participants
Personnel engaged in Civil audit wings auditing District Audit (PRIs and ULBs) may be nominated for the course.
Additional Information
i) Faculty: The faculty will be drawn from Group A/B officers from the department and professions from District Administration
ii) Feedback on previous Course: The course is conducted for the first time as per the HQ direction and RAC decision

1. Course Title: Audit of Works Expenditure, Contracts & Projects (Auditors to Sr. AOs)
2. Date: 13.02.2023 to 17.02.2023
3. Duration: 5 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training programme is being conducted based on requirements of user offices.
6. (I) Learning Objectives
Participants will be able to get an over view of audit of Works Expenditure, contracts and Projects including the CVC guidelines on procurement, GeM.
(II) Programme Content and Structure
- General outline of Public Works system of accounts
- Analysis of major works
- Audit of projects
- Audit of constructions
- Physical verification of works
- Audit of stores and stock
- Tendering process
- Audit of works expenditure and tenders
- CVC guidelines on procurement
- GeM
- Relevant part of law of contracts
- Case laws on court awards and arbitration
- New areas of contracting, Management contracts, leasing, service contracts, BOT, BOO, BLO, ROT, ROOT and BOLT-concepts and case studies, Turnkey contracts
- Capital budgeting for Project Financial evaluation.
- Introduction to project management concept stages in project execution, project monitoring, (CPM, PERT)

(III) Methodology: Lectures, Presentations, Interactive sessions, Exercises and Case Studies.
(IV) Target Participants - Auditors to Sr. AOs may be nominated for the course.
Additional Information
i) Faculty: The faculty will be drawn from Group A and B officers from the department and outside subject matter experts.
ii) Feedback on previous Course: The course was rated nine (2021-22) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. **Course Title**: Training Programme on Development of Management Skills (Supervisors, AAOs and Sr AOs)
2. **Date**: 27.02.2023 to 04.03.2023
3. **Duration**: 6 days
4. **Location**: Regional Training Institute, Mumbai
5. **Programme Background**: The training programme is being conducted as per the training requirements received from user offices of RTI, Mumbai.
6. **(I) Learning Objectives**

   • The objective of this training programme is to enhance the general awareness and managerial skills at the level of Sr.AOs/AAOs. Participants will be able to
   • Understand the code of ethics for IA&AD.
   • Appreciate how to develop strategies for change and growth
   • Learn ways of time management
   • Identify important functions and procedures of communication
   • Enhance the skills in Leadership and team building
   • Learn new skills on communicating with public and dealing with grievances

   (II) Programme Content and Structure

   • **Organizational Development** – understanding the vision, mission, values of organisation; Aligning oneself to organisational goals; Helping build organisational competencies; Competencies & capabilities of people; Developing an environment for growth; Nurturing talent; Training continuous learning

   • **Time Management:** Analysis & Prioritization, Planning & goal setting, Concept of delegation, Delegation in management
   • **Personality Development & Professional Etiquette:** Managing change, Personnel reengineering, Knowing Self, Values & beliefs, Expectations and intentions, Goal Setting, learning to empower oneself
   • **Emotional Intelligence:** Its importance & components - Self-awareness & self-regulation
   • **Leadership -** Concept process & formulation, Individual behaviour in a team, Characteristics of effective High performance team leader, Evaluation in terms of achievement of team objective
   • **Team Building:** Group Dynamics – concept of team and group; Building trust; Identify building blockages in team building; Conflict Management - Co-operation, Compromise, Win-Win
   • **Communication Process & Barriers** - Effective communication, modes of communication, art of effective listening, Skills in Interpersonal communication, Plan to succeed and not to fail, Exposure to people/friendly skills, listening to the unsaid body language, giving & receiving feedback etc.
   • **Motivation & Grooming:** Concepts & Law of motivation; Types of motivation; Characteristics / traits of effective leadership in the context of administrative, audit and accounting functions; balancing personal life with our office work; Group Dynamics in teamwork; Concept of Team & Group etc.
   • **Yoga session**
   • **Ethics & Values:** Code of Ethics for the IA&AD; Gender Awareness
   • **Environmental Awareness –** A field visit

   (III)   Methodology: Lectures, Presentations, Interactive sessions (Group Activities & Discussion), Exercises and Case Studies, Role Play

(IV) Target Participants - Sr.AOs /AAOs/Supervisors may be nominated for the course.

Additional Information

i) **Faculty:** The faculty will be drawn from resource pool comprising of Professionals, eminent persons on subject from reputed institutes and Group A & B officers from the department.

ii) **Feedback on previous Course:** The course was rated nine (2021-22)) on a scale of zero to ten by the participants.

Announcement of training programme

1. Course Title: MCTP Level 4 (For Combined service of 17 or more years in SAO cadre)
2. Date: 13.03.2023 to 18.03.2023
3. Duration: 6 days
4. Location: Regional Training Institute, Mumbai
5. Programme Background: The training is conducted as per the HQ directions
6.(I) Learning Objectives:

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II) Programme Content and Structure

- Government to Business (G2B) and Government to Customer (G2C) initiatives in e-Governance – National e-Governance Policy (NEGP), MMPs, Critical view of the important e-Governance Projects with reference to Audit Reports
- Future of Auditing & Cyber Security – Remote Audit, Artificial Intelligence (AI), Internet of Things (IoT)
- Gender mainstreaming in Government policy and programme
- Effective Communication –Communication skills on technical issues, constructive engagement with the client organization
- Funding three levels of government –distribution of revenues among Union, States and Local Bodies, impact of Finance Commission recommendations and Goods and Services Tax (GST) Council decisions
- Leadership – Types of leadership- Characteristics/traits of effective leadership in the context of administrative, audit and accounting functions
- Central Policies and Guidelines on IT Projects – Ministry of Electronics and Information Technology (MeitY) guidelines regarding IT Projects and Web Portals, Government of India guidelines in use of Open Source applications, overview of Integrated Financial Management System (IFMS) & Public Financial Management System (PFMS) and using its data in Audit
- Leadership and ethics – ethical aspects of leadership, emotional intelligence in context of leadership roles, roles of managers and leaders, power authority, accountability and delegation of authority
- Environmental Challenges in India
- SDGs-the India story – National Strategy for achieving SDGs
- Field Trip
  SDGs and the challenge of Gender equality – gender budgeting, GoI schemes like Beti Bachao Beto Padhao
- Public Debt – Classes and purpose of public debt, effect of public debt on the economy
- Performance Management Methods of performance management –counselling, mentoring and coaching Talent management – nurturing and continuous learning Performance feedback and reviews, identifying performance problems, the negative effects of criticism and importance of positive reinforcement

- Understanding Enterprise Resource Planning (ERP) Systems – Advantages and Risks in ERP systems implementation, various ERP systems in vogue in Public Sector Enterprises (PSEs) and Autonomous Bodies (ABs)
- Cloud computing – Advantages, security issues, the various service models of cloud

(III) Methodology: Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Trip

(IV) Target Participants: Combined service of 17 or more years in AAO and SAO cadre may be nominated.

Additional Information

i) Faculty: The faculty will be drawn from own personnel and from outside subject matter expert persons.

ii) Feedback on previous Course: This course is conducted for the first time as per HQ directions