



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Regional Training Institute Hyderabad

 <p>सत्यमेव जयते</p>	<h2>Regional Training Institute Hyderabad</h2>	 <p>लोकहितार्थं सत्यनिष्ठा Dedicated to Truth in Public Interest</p>
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“Learning never exhausts the mind.”
— Leonardo da Vinci

“For the things we have to learn before we can do them; we learn by doing them.”

--- Aristotle



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REGIONAL TRAINING INSTITUTE HYDERABAD



Regional Training Institute, Hyderabad was established in July 2018 and is housed in 'C' Block, III floor of the Accountant General Office Complex. RTI is under the administrative control of Principal Director. It caters to the training requirements of nineteen (19) offices of the Indian Audit and Accounts Department from the States of Andhra Pradesh, Telangana and Karnataka.

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From the Principal Director's Desk

The period from 2020 till date has been extremely difficult for the world at large, with our country reeling from the damaging impact and the hardships caused by the second wave of Covid 19. As the audit community we have also been grappling with the challenges thrown up by the current situation, both personal and professional. Notwithstanding the fact that many of the officials and staff of the Institute were impacted by Covid during the year, the training programmes were conducted smoothly through online sessions as per the Calendar, which stands testimony to our unflinching commitment to dissemination and sharing of knowledge without any disruptions. During this half year ending March 2021, we conducted 12 general programmes and 9 IS programmes in online mode. Despite the challenges thrown up in an online training environment, I am glad to apprise that the virtual transition has been extremely productive and engaging and sessions have been interactive and well appreciated. All the courses received an encouraging feedback of above 4.5 on a scale of 1 to 5.

I would like to share that RTI, Hyderabad has designed a training module on 'Data Analysis using EXCEL' for Audit offices as well as for A&E offices. The module includes hands-on exercises and helps to quickly analyse large volumes of data with ease to identify outliers/anomalies; and helps in raising red flags, which can then be verified/validated through field audits. This model helps A&E Offices in detecting the dummy DDOs, monitoring of AC bills, AMs, erroneous transactions etc. During the half year ending March 2021, RTI has trained 141 participants (Audit and A&E) on this module through online training programmes. Further, with a view to validate the effectiveness of the model, a pilot study was conducted in coordination with the O/o AG (Au), A.P, of (i) Information and Public Relations department and (ii) Mid-Day Meal scheme, the results of which are highly encouraging. This model was demonstrated in the All-India Virtual Seminar of the Accounts and Entitlement offices held during March 2021, chaired by Deputy Comptroller and Auditor General (Government Accounts). This has also flagged off further initiatives by RTI to develop a guide on using Data Analysis for the Accounts offices.



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I am also happy to share that the RTI Hyderabad has prepared a STM on 'Audit of Procurement in e-procurement environment'. The STM has been approved by Headquarters and has been uploaded in the RTI website as well as in SAI portal.

During this half year, RTI conducted two all India training programmes on the knowledge centre topics allocated to the RTI, Hyderabad i.e., (i) Audit of Urban Local bodies and (ii) Audit of Public-Private partnership (PPP) infrastructure projects. This is the first time that the RTI, Hyderabad has conducted all India training programmes, since being set up. The response of the participants was very uplifting and has provided valuable learnings for incorporation in the design of our future programmes.

I thank the Chairperson and other members of the Regional Advisory Committee for continual support and cooperation in enabling the Institute to march ahead with our programmes in the current milieu. I also thank Ms. Suhasini Gotmare, PD(Audit), SCR, Secunderabad, Shri Devendra, Sr DAG O/o AG (Audit-II), Karnataka, Shri Aditya Bhojgadhiya, Sr.DAG (Admn), O/o PAG(Audit), AP and Ms Saranya Baskar, DAG(AMG-III), O/o AG(Audit), Telangana for taking online sessions as guest faculty. The sessions were greatly enhanced by their contribution, thereby adding tremendous value for the participants.

(Chanda Pandit)
Principal Director

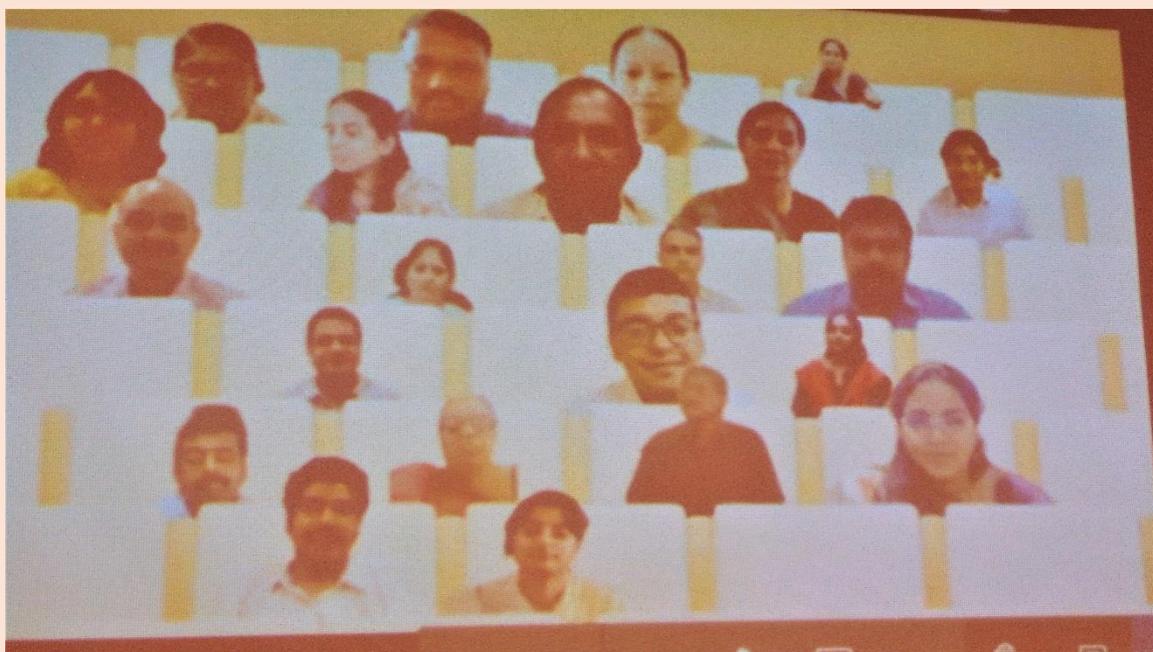


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1. Regional Advisory Committee

The sixth meeting of the Regional Advisory Committee (RAC) of Regional Training Institute, Hyderabad was held online on 11.01.2021 on MS Teams. Ms. Lata Mallikarjuna, Principal Accountant General (A&E), Andhra Pradesh chaired the meeting. The Committee reviewed the activities of the RTI during 2nd half of 2020-21 and the action taken on the minutes of the previous RAC meeting. The Chairperson appreciated the efforts of RTI, Hyderabad for carrying out its work effectively, despite the difficult times.



Regional Advisory Committee Meeting on 11.01.2021

The Committee discussed various issues relating to training needs of the user offices including the draft Calendar of Online Training Programmes for the period April 2021 to March 2022, proposed by the PD, RTI. The Calendar was prepared based on the training needs of the user offices and comprised 28 General and 24 IS Courses. The Calendar of Training Programmes (CoTP) as approved by Headquarters has been communicated to all the user offices and has also been uploaded on the website of RTI.

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2. All India Training Programmes

The Regional Training Centre, Hyderabad was upgraded as Regional Training Institute (RTI) in July 2018. In May 2020, Headquarters allocated two Knowledge Centre topics viz., (i) Audit of Urban Local Bodies (ULBs) and (ii) Audit of Public Private Partnership (PPP) in Infrastructure Projects to RTI, Hyderabad. RTI conducted the first batches of the two all India training programmes on these topics during this half year, in online mode.

Audit of Urban Local Bodies: A five-day all India training programme on ‘Audit of ULBs’ was conducted during February 2021 with 32 participants from 17 Audit offices, spread all over India. The faculty included the officers from the Government of Telangana besides the Audit staff from the states of Andhra Pradesh, Telangana and Karnataka. The participants appreciated the sessions on Accounting procedures, Audit of works, Schemes implemented, Technical guidance and Support etc. in audit of ULBs. Particular focus was placed on experience sharing by the faculty and presentation of case studies. A part of one case study is placed below:

Infrastructure Projects in Urban Local Bodies Case study - Water supply Project

The project: ‘Water Supply Scheme under UIDSSMT was taken up at a cost of Rs. 37.35 crore. River water was proposed as source for drawal of water for the scheme. The work included investigation, survey, preparation of design, and execution of work by the contractor. The contractor should submit the detailed designs after duly conducting survey. The engineering division should approve the design for all the components and field engineers should check the measurements of the work done as per codal provisions and rules in vogue. The Engineer-in-charge shall recommend for release of payment duly considering the department quality control reports. An amount of Rs.29.91 crore was paid to the contractor for the work executed.

Stages in Water Supply Project

- Source
- Head Water Works
- Pumping mains
- Service Reservoir/ (Ground Level /Elevated Level)
- Distribution Network
- End point/Individual Household connection/Stand Posts

Audit objective:

To assess whether the planning process and construction works for provision of infrastructure in ULBs was adequate and effective.



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Audit question:

Whether sustainability of source viz, surface water (Rivers, lakes, reservoirs) or ground water (Dug up wells, bore wells, tube wells and infiltration galleries) was assessed for effective supply of qualitative, quantitative and continuous water supply to the public.

Audit observations

During the trial run (after payment of Rs.29.91 crore), the division noticed and reported that raft top level of the intake well was constructed at +42.95 metre as against the approved top level of +39.00 metre. As a result, water could not enter the intake well, even though sufficient water was available in the river. The agency did not rectify the defects though it had the responsibility to maintain the scheme for the defect liability period. Department closed the contract and submitted revised proposal to Government for Rs.43.03 crore. The proposals again included construction of intake well cum pump house and other balance works.

Government assured that recoveries would be made from the contractor for the components of faulty execution.

Audit conclusion

The water could not enter intake well due to faulty construction by the contractor and inadequate monitoring by the Department, because of which work had to be taken up again. Thus, the ULB had not ensured sustainability of water source for adequate water supply.

The course received an average rating of 4.8 on a scale of 1 to 5. Extract of feedback by a few participants is given below.

I learnt new things about works audit like Road construction and water supply projects.

- Shri Durgesh Kumar, AAO, O/o AG (Audit-II), Karnataka, Bangalore

It will be very helpful regarding Audit of ULBs in future.

- Shri Deepak Kumar Chhipa, AAO O/o PAG(Audit), Haryana

Each topic was elaborated in a descriptive way.

- Gajendra Ramdas Dongarwar, SAO O/o AG (Audit) Chhattisgarh

The basics were explained properly, and the case studies added some more knowledge to the theory.

- Shri Potluri Chaitanya, AAO, O/o PAG(Audit), Andhra Pradesh



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Audit of PPP in infrastructure projects: An all India training programme on ‘Audit of PPP in infrastructure projects’ was conducted during March 2021. The programme was attended by 70 participants from 30 Audit offices/other RTIs across the country. Experts in PPP projects and Consultants to State Government PSUs (Shri Ajay Saxena, PPP Expert and Consultant to PSU, Maharashtra Government and Shri M.Yousuf Ali, M.Tech, PPP Expert and Consultant to Hyderabad Metropolitan Development Authority, Telangana and Former VC&MD, Infrastructure Corporation of Andhra Pradesh (INCAP)) were invited as faculty to share their experiences.



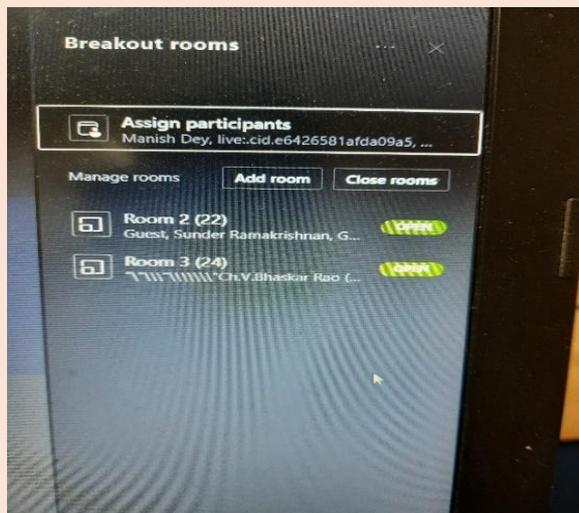
Online session - All India Training programme on ‘Audit of PPP Projects’



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Break-out room feature on MS Teams was used for group discussion of case studies in this programme, which was appreciated by the participants. Case studies on (i) Delhi Gurgaon Expressway (ii) Karnataka Urban Water Supply Project (iii) Nhava Sheva International Container Terminal Project (iv) Caselets from audit reports on PPP projects in National Highways Authority of India,



Breakout rooms for group discussion

Airports and Ports were discussed. The programme was well received with an average rating of 4.8 on a scale of 1 to 5. Extract of feedback from a few participants is given below.

At the beginning, I thought of learning basics of PPP Model. However, I had the chance of learning deeper inputs on this topic.

– Shri K.V. Krishna Rao, SAO, O/o PAG (Audit), Andhra Pradesh

The course was very well conceived and conducted in a very chronological manner. Viz., Objectives, Risks, Institutional Support, Financial aspects, Model Agreements, Mandate and Case study

- Shri Manjit Singh Manni, SAO, O/o AG (Audit-II), Nagpur.

Though the course was about audit of PPP projects, the knowledge gained through this training may be useful in any audit assignment.

–Shri Krishna Bihari Yadav, SAO, O/o AG (Audit), Telangana

The "outsider" perspective from the two experts gave us an understanding as to what the private parties expect of us.

- Shri Manish Dey, SAO, RTI, Shillong

All the aspects regarding the training course material, faculty and interactive sessions were good and would be helpful while doing the audit of PPPs.

– Husnara, SAO O/o AG (Audit), Telangana

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3. STMs and Case studies

As per directions of Headquarters office, RTI, Hyderabad developed a Structured Training Module (STM) on 'Audit of procurement in e-procurement environment'. The STM has been approved and disseminated by Headquarters in January 2021. The STM has been uploaded in the RTI, Hyderabad website and the SAI portal.

Weblink to view and download the STM:

<https://cag.gov.in/rti/hyderabad/en/page-rti-hyderabad-stms>

Further, RTI also developed a Case study on 'Financial reporting of Grants and Income in an Autonomous body'. The Case study has also been approved by Headquarters and has been uploaded in the RTI, Hyderabad website and the SAI portal.

Weblink to view and download the Case study:

<https://cag.gov.in/rti/hyderabad/en/page-rti-hyderabad-case-studies>

4. General Courses

Apart from the training programmes mentioned above, RTI conducted the following General courses during the period from October 2020 to March 2021.

- Financial Attest Audit
- Disciplinary Proceedings and Legal matters
- Office procedure including Noting and Drafting.
- PFMS, iBEMS and GEM Procurement
- Ethics and Values in Public Governance
- Regulations on Audit and Accounts 2020
- Management Development Programme (for SAOs & AAOs)
- Audit Evidence and Documentation at various stages of audit
- Indian Accounting Standards
- Statistical sampling including risk-based Audit.



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As a part of the Management Development programme conducted during December 2020, RTI invited eminent expert speakers like Shri V.V. Lakshminarayana, Ex-IPS and Prof. K.N. Vishwanatham (Psychologist from NIMHANS) for sessions on Leadership, Team Building and Stress Management etc., which were highly appreciated by the participants.



Shri V.V. Lakshminarayana, taking the session on 'Leadership and Team building' during Management Development Programme

The Training programme on Indian Accounting Standards conducted in February 2021 was also well received by the participants. Experts like Shri Naga Durga Sudhakar, CA, Associate Director (Global Financial Reporting), Dr. Reddy's Labs, Hyderabad; Shri Dileep Thammana, ACA, Associate Director at Grant Thornton India LLP; Sri. Ravi Krishnan, CA, CS, Head, Financial Reporting & Taxation, Sify Technologies Limited, Chennai; Sri. Aravind Babu, AGM (F&A), NTPC Corporate Office, New Delhi; Shri V. Lali Babu, CA, Finance Manager, Singareni Collieries Co. Ltd, Hyderabad from the private sector and auditee institutions were invited as faculty besides guest faculty within IAAD to deliver sessions on important standards during the course.

5. IS Courses

RTI, Hyderabad has designed a training module on 'Data Analysis using EXCEL' for Audit and Accounts offices with an objective to identify the red flag issues, outlier DDOs etc., which will immensely help the field staff while doing field audits. This model helps A&E Offices in detecting the dummy DDOs, monitoring of AC bills, AMs, erroneous transactions etc. The module includes hands-on exercises and helps to easily and quickly analyse large volumes of data to identify outliers/anomalies; and helps in raising red flags for detection of fraud, if beneficiary details are also made available for analysis.



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- Self-learning videos were prepared on VLOOKUP and HLOOKUP, TABLE, PIVOT TABLE, DATA SLICER features of EXCEL tool as well as on concepts of Data Analysis using EXCEL with examples. These are available on the RTI, Hyderabad website.



Participants of the IS Course 'Data Analysis through Excel'

The course was initially designed keeping the Audit requirements in view and training sessions were organised for Audit officials. The course got highly encouraging feedback from the participants. During the conduct of the course, it was realised that certain red flag issues, which were identified during analysis would be useful for the A&E offices.

Accordingly, a special course was introduced for A&E offices, providing hands on exercises related to Accounts. The course for A&E offices also received encouraging feedback from participants. Additionally, refresher courses were also conducted after three months of the initial training to enhance the skills of the participants.

During October 2020 - March 2021, RTI, Hyderabad conducted IS Trainings in the 'Data Analysis using Excel' for 96 Audit officials and 45 A&E officials in three batches each. In addition, three batches of refresher course were conducted for 123 officials of Audit offices. Some of the participants' feedback are placed below:



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“This course was very useful on data analysing using excel, and the faculty was very humble in explanation while repeatedly explaining on the subject.”

- Irfanulla khan. Sr. Auditor, O/o PAG(Audit-I), Karnataka

“Pivot table and other things are very interesting and are very much help full in data analysis”.

- Chandrasekhar K, AAO, O/o AG(Audit), Telangana

“The topic of the course was very relevant. It was properly covered also. Since now all department are keeping their accounts electronically therefore this training is the need of the hour. Analysis of big data is the requirement of today audit. More and more courses of this type should be prepared so that exposure to big/ large data can be given to trainee”.

- Azad Kumar, SAO, O/o PDCA, Audit Board - IV, New Delhi at Chennai

“I am very much satisfied with the training, and I can implement the analysis techniques while Auditing in future audit. This training is essential to all the staff of Audit. Thank you very much RTI.”

- Sudhakar P, AAO, O/o AG(Audit), Telangana

“It was a wonderful course by a very efficient faculty. Highly commendable. "We look up" to use "VLOOKUP" and other very useful features of Excel in analysing the data. Many thanks to faculty for his exemplary efforts.”

- Vijaya Lakshmi P, SAO, O/o AG(Audit), Telangana

“It was great session I can say. It clearly taught about the use of VLOOKUP and HLOOKUP command with all the conditions. it's going to help me in audit and data analysis.”

- Rajesh Kumar Sinha, AAO, O/o PDCA, Bangalore, Karnataka

“Analysing of Data, as it is useful for maintaining Broadsheets under the MH 8658.”

- Sathya Radhakrishnan L, AAO, O/o PAG(A&E), AP

“Text files conversion which is being helpful in treasury inspection duties”.

- Ramesh P, AAO, O/o PAG(A&E), AP.

“Excel can be used for analysing the data easily”.

- Premalatha R, AAO, O/o AG(A&E), Karnataka

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To enhance the confidence on the Data Analysis model, cross verification and confirmation of the outcomes of the analysis model with vouchers is essential. Keeping this objective in view, a pilot study was conducted in association with O/o PAG (Audit), AP to verify the red flag issues identified through the Data Analysis model in field audit. For the purpose of pilot study, (i) Information & Public Relations department; and (ii) Mid-Day-Meal scheme were identified. The outcome of the pilot study was very encouraging, and the observations made through the model may not have been able to be identified through conventional methods which are in practice. A few observations noticed in the data analysis and results of cross verification by field audit team /audit of vouchers are given below.

6. Information & Public Relations Department

S.No	Observations pointed out in Data analysis	Verification/Observations by Audit party
1.	Some DDOs presented less than 12 bills in 2018-19 (Considering that every DDO will submit at least one bill in each month – salary bill)	On introduction of CFMS in 2018-19, the number of DDOs were rationalised and reduced from 66 to 46. Accordingly, the employees of these DDOs were also remapped to the new DDOs.
2.	Only two DDOs engaged daily wage employees	The discrepancy in wage payment is due to the direction of the court
3.	An adjustment bill for Rs.2,45,00,000/- was booked in 2018-19. The bill was also sent back twice by the Treasury Office. Purpose of adjustment and reasons for sending back the bill need to be ascertained.	The bill was presented to treasury without authority on the first occasion and hence rejected. It was resubmitted with the relevant GO No. 4 dated 8.1.2016 after which it was admitted.
4.	Hiring of Private Vehicles - Payments were made to individuals through seven bills on 26/03/2019 by the Commissioner's Office. Reasons for making payment to individuals (other vehicles were hired from an agency) and making through multiple bills to be ascertained.	Payments made through seven bills on 26/03/2019, the payments relate to 3 vehicles for different months (10/2018 to 01/2019). Difference of payment is due to the type of vehicle.
5.	Amounts were drawn using the form of "lifetime arrears". Lifetime arrears are meant for only retired officials. The beneficiaries and the purpose of payment of Lifetime Arrears to them need to be checked. (Lifetime Arrears	These are the payment of arrears of pay/PRC paid to the legal heirs of the deceased employees who expired after retirement.



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	format is normally used by Treasuries / Pension Payment Authority)	
6.	Over Rs 3.27 crore worth of vouchers found under “Pension Bill – Regular” category. ‘Pension Bill’ category should not exist under I& PR service Major Head. Further, these vouchers could not be verified in CFMS as the voucher numbers are not in the prescribed format. These vouchers need to be verified and the purpose of payment and beneficiaries need to be verified.	The department confirmed that the classification of the above vouchers as pension was incorrect. These were regular salary bills for the month of March 2018
7.	Leave encashment at the time of retirement is booked in the service MH instead of 2071 MH. It needs to be ensured that this expenditure is not booked in 2071 also. Case of Srinivasulu Y – Rs.5,55,114/-	The department replied that leave encashment expenditure was booked under MH 2220 instead of MH 2071 by RJD, Kadapa for Rs. 4,02,002/- and Rs. 1,26,948/- the RJD Kadapa has been communicated to propose alteration memo.
8.	Payments have been made towards ‘Encashment of Earned Leave’. It is to be verified and ensured whether necessary entries have been made in the Service Book in respect of all beneficiaries.	SBs (immediately available) of staff of the Directorate, I&PR were test checked. It was observed that the entries were made in the SB and leave account was debited to the extent of leave encashed. But the extract of same was not uploaded in CFMS. Only few SBs were verified in pilot audit. Needs further scrutiny
9.	Analysis of DDO-wise month wise expenditure towards ‘pay’ reveals that there is some abnormal increase in expenditure in some months for some DDOs. Similarly, there is no expenditure in some months. This indicates that the DDOs did not submit pay bill at all. These discrepancies should be reviewed and the reasons for abnormal expenditure in a month or NIL expenditure in a month to be ascertained.	The department replied that due to technical issues during the financial year 2018-19, the bills for the expenditure booked for the certain months were returned and later paid in subsequent months. The department accepted the observation.



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7. Mid-Day Meal Scheme

S.No	Observations point out by Data analysis	Verification/Observations by Audit party
1.	An amount of Rs7,99,00,000/- was drawn on AC Bill vide voucher number 2018-383253 in June 2018 and the amount credited into DDO's PD account. Purpose of the AC bill and reason to credit the amount to PD account, DC bill details need to be checked.	The amount was drawn as AC bill advance paid to "Akshaya Patra" foundation. This was already commented in Draft Inspection report of Principal Secretary School Education in the year 2018-19.
2.	Hiring of Private vehicles – Amount paid to the agent through three vouchers (2018-749409, 2018-1392485, 2018-2313289). All the three bills returned by the treasury and resubmitted by the DDO. Objections of treasury staff while passing the bills may be checked.	Scrutiny of records revealed that no amounts were drawn towards hiring of vehicles during the period 2018-21 in the MDM East Godavari District. The vouchers were generated in the Commissioner of School Education, Ibrahim patnam, Krishna District. Transactions were not reviewed by the Audit party during pilot audit as the bills were generated by the commissioner office. Need further scrutiny
3.	Expenditure under MDM scheme was booked by some of the STOs in 2018-19. Usually, MDM expenditure will be booked either the by the Directorate or in District treasuries. Reason for expenditure in STOs needs to be ascertained. These could be misclassifications	Addressed to concerned STOs for detailed clarification. Needs further scrutiny
4.	While some cooks were paid @ Rs12,000/Rs6,000, some were paid @ Rs10,000/Rs5,000 and some were paid @ Rs8000/Rs4000. The reasons for such difference need to be examined	During scrutiny of records, it has come to the notice that P Satyavathi is a Self-Help Group (SHG) account holder of the SHG Name DHARMA DEVATHA GROUP, working in MPPS PALLAM school which has 6 CCHs working under this group. Total amount of all the CCHs is being paid to SHG A/C holder i.e., P. Satyavathi



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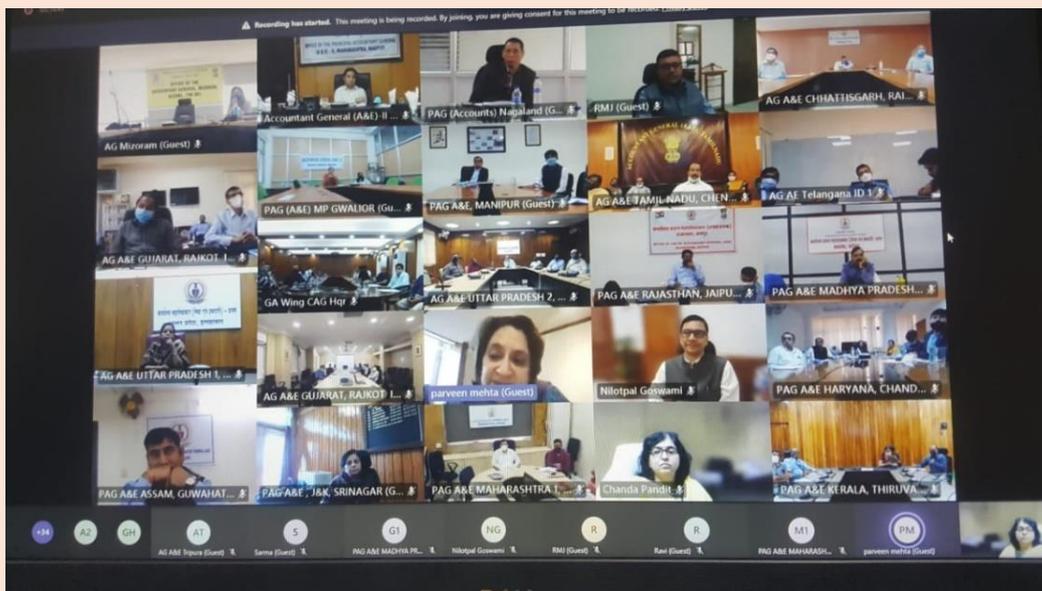
S.No	Observations point out by Data analysis	Verification/Observations by Audit party
5.	<p>As per the MDM write-up, the cooking costs are also being paid to the cook-cum-helpers. However, there appeared a number of bank accounts used to pay honorarium having the same name with different amounts of diet charges and Other Expenditure.</p> <p>In one district, 697 records were noticed with same name having multiple bank Accounts.</p>	<p>The Beneficiary name is same, whereas the account numbers, CFMS ID numbers and working schools are different. Hence, the individual is not a same beneficiary having multiple accounts.</p> <p>In CFMS all bank accounts shall be tagged to Aadhaar Card numbers only and ID numbers are not same for different accounts. It indicates different beneficiaries are working with the same name having different account numbers in different schools.</p> <p>The beneficiaries are not having different bank account numbers in this context and they are different persons. Hence there is no chance to operate multiple bank accounts.</p> <p>CFMS ID cannot reveal the uniqueness of the beneficiary. The data need to be validated with AADHAR data.</p> <p>Need further scrutiny.</p>
6.	<p>Usually, honorarium should be paid monthly once. However, around in 3,300 beneficiaries' accounts honorarium was credited more than 12 times in 2019-20. Few beneficiaries' details for whom the honorarium credited more than 26 times was given below. These needs to be examined</p>	<p>During scrutiny of bills, it was observed that the honorarium payments are done multiple times because, out of Rs. 3000/- CCH Honorarium to be paid, Government of AP is releasing Rs. 2000/- (From state Budget only) at one time and Rs.1000/- at one time (As central and state share is 60:40 which involves central budget sanction)</p> <p>If Central share and State share are being paid separately, payment should have been made to all the beneficiaries multiple times. Needs further scrutiny</p>



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- The Data Analysis model was demonstrated in the All-India Virtual Seminar of all Accounts & Entitlement offices organised by the GA wing of CAG office on 4th and 5th of March 2021. The seminar was chaired by Ms. Parveen Mehta, Deputy Comptroller and Auditor General (Government Accounts).



Ms. Parveen Mehta, DAI(GA) addressing the DGs/Prl. AGs/AGs during the All India conference



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8. One IAAD One System (OIOS)

Introduction

One IAAD One System (OIOS) is a customized end-to-end IT System for the entire IA&AD and aims to fully automate the entire audit process end-to-end viz., audit planning, execution, reporting and follow-up with better and real-time monitoring of the audit process, especially audit execution. This IT application has been designed in such a way that it can be configured and used by any Audit Office (any auditstream and any type of audit) in the IA&AD, and can be configurable to implement future changes in Audit processes, products etc.

OIOS Vision

Vision Statement

To make our audit more effective by empowering IA&AD officials from the audit team upwards, and to make our audit processes more efficient and effective through a state-of-the-art end-to-end IT solution, with seamless integration and process workflow.

Fundamental Principles

The fundamental principles governing the change management in OIOS are the following.

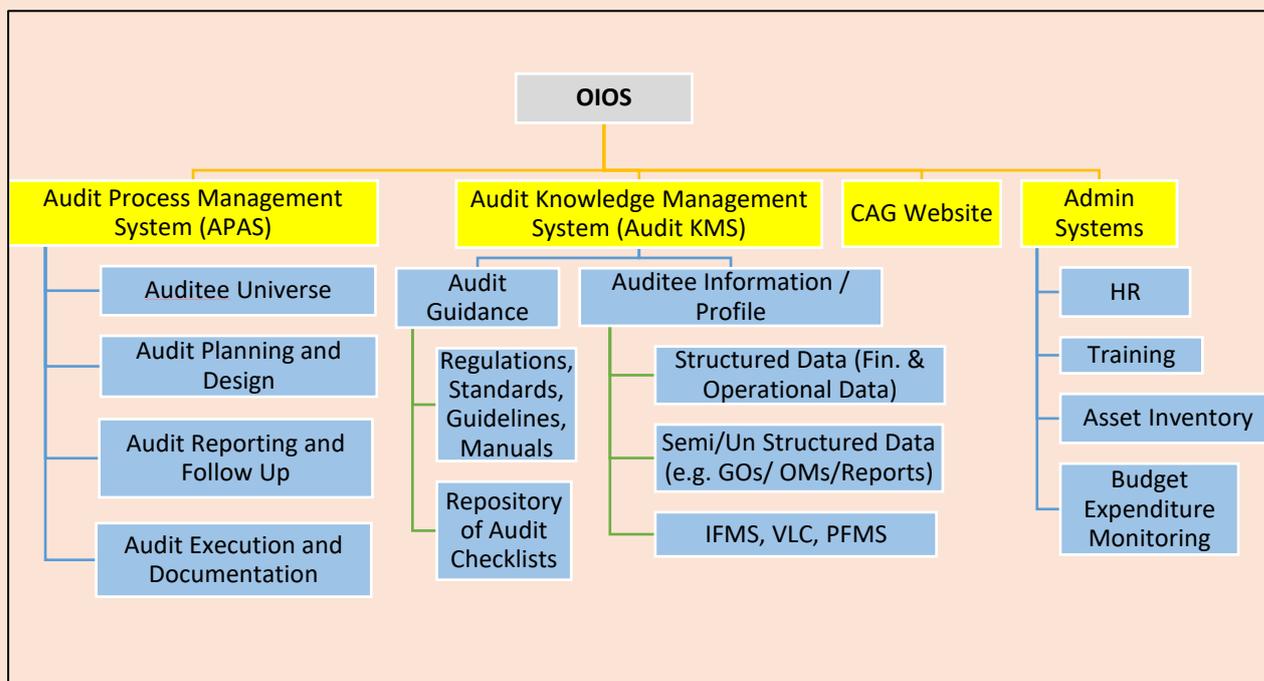
- OIOS will be the single source of truth regarding the envisaged activities.
The activity or process itself must be captured in OIOS thus avoiding post-facto Data entry to the maximum possible extent.
- OIOS aims to capture the common minimum/ mandatory audit process across various offices and provide scope for office-wise configuration.



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Brief about OIOS



Audit Process Audit Automation System

- Primary system of record (Single Source of Truth) for the entire chain of audit activities
 - ✓ From audit planning and design through audit execution to issue and follow-up of Inspection Reports to processing and finalization of CAG's Audit Reports and other Audit Products
 - ✓ Activities through the IT system, workflow-based; not post facto recording.
- Will ensure consistent, reliable data in a uniform format across all Audit Offices.
- Dispense with numerous monthly/ quarterly returns – internal to Field Audit Office (FAO) and to CAG's office
- Supports better and real-time monitoring of the audit processes, especially audit execution.
- Integration/ linkage with HR and Training systems
- Integrated with Audit Knowledge Management System



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- Primary system of record for all audit processes
 - ✓ Maintaining the Auditee Universe
 - ✓ Online preparation of Audit Requisitions and Audit Observations
 - ✓ Online preparation/ processing of Inspection Reports, Departmental Appreciation Notes, Draft Performance Audits
 - Uploading of supporting documentation
 - ✓ Processing and finalization of CAG's Audit Reports
 - ✓ Follow-up of Inspection Reports, Explanatory Notes and Action Taken Reports
 - ✓ Will cover all types of audits – Compliance, Performance, Financial audit

Audit Knowledge Management System (Audit KMS)

- Audit Guidance
 - ✓ Regulations; Auditing Standards
 - ✓ Auditing Guidelines; Guidance Notes; Practice Guides
 - ✓ Manuals and Subsidiary Instructions (CAG's Office and Field Offices)
 - ✓ Repository of audit checklists
 - For adapting and re-use, as appropriate, by different Field Audit Offices
- Auditee Information
 - ✓ Will not be uniform; will vary across audit offices/ audit streams.
 - Semi/ unstructured information (e.g., GOs/ GRs; Budget papers; Annual/ longer term Plans; DPRs; Procurement Documentation; Evaluation Reports)
 - ✓ Continuously growing/ updating; will need strong moderating (centrally and locally) to maintain documentation relevance.

BI Reporting (Oracle Analytics Server)

- Ability to create reports and dashboards.
- Supports both self-service reporting and managed service reporting.
- Ability to generate documents based on templates.
 - Intimation letter
 - Draft Inspection report



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Modular Approach

Phase I of the project covered the following features.

Release 1	Release 2
<ul style="list-style-type: none">• Module 01: Organization<ul style="list-style-type: none">• Office master, Office structure, User privilegemaster, User roles and Role-structure map• Module 02: Personnel<ul style="list-style-type: none">• Employee master and posting/transfer• Module 03: Auditee universe<ul style="list-style-type: none">• Universe master• Module 06: Audit execution<ul style="list-style-type: none">• Audit toolkit (Collect) platform (part)• Module 09: Data collection<ul style="list-style-type: none">• Design kit, allocate access, monitor collection and consolidate and analyse• Module 12: Knowledge management system<ul style="list-style-type: none">• Audit guidance (part) and Auditee IS (part)	<ul style="list-style-type: none">• Module 02: Personnel<ul style="list-style-type: none">• Gradation list• Module 04: Audit Planning<ul style="list-style-type: none">• Annual Audit Plan• Module 05: Audit design<ul style="list-style-type: none">• Audit design matrix, Sampling approach and Audit guidelines• Module 06: Audit execution<ul style="list-style-type: none">• Programme, Record requisition, Audit enquiry, Audit observation and Audit toolkit (collect) platform (part)• Module 07: Audit reporting<ul style="list-style-type: none">• Product configuration (part) and drafting. product (part)• Module 12: Knowledge management system<ul style="list-style-type: none">• Audit guidance (part) and Auditee IS (part)• Module 13: Reporting / Business Intelligence<ul style="list-style-type: none">• MIS reports and Dashboards

Phase II covers the following features

Release 3	Release 4	Release 5
<ul style="list-style-type: none">• Module 03: Auditee Universe<ul style="list-style-type: none">• Universe profile• Module 06: Audit execution<ul style="list-style-type: none">• Offline utility (part)• Module 07: Audit reporting<ul style="list-style-type: none">• Product configuration (part), DraftingProduct (part), QA/QC of auditproduct and finalization & issue• Module 10: Communication<ul style="list-style-type: none">• Receipt, Dispatch and Notification/Alert• Module 13: Reporting/BI<ul style="list-style-type: none">• MIS Reports and Dashboards• Module 16: Legacy data<ul style="list-style-type: none">• Bulk data migration and Adhoc data entry	<ul style="list-style-type: none">• Module 02: Personnel<ul style="list-style-type: none">• Employee Profile• Module 06: Audit execution<ul style="list-style-type: none">• Offline utility (part)• Module 07: Audit reporting<ul style="list-style-type: none">• Receive response• Module 08: Audit follow-up<ul style="list-style-type: none">• IR follow-up and LC follow-up• Module 13: Reporting/BI<ul style="list-style-type: none">• MIS reports and Dashboards	<ul style="list-style-type: none">• Module 02: Personnel<ul style="list-style-type: none">• Training nominations and Other nominations• Module 04: Audit planning<ul style="list-style-type: none">• Parametric risk• Module 07: Audit reporting<ul style="list-style-type: none">• Recommendations• Module 08: Audit follow-up<ul style="list-style-type: none">• Recommendation follow-up• Module 12: KMS<ul style="list-style-type: none">• Repository of ADM/TK and Forum



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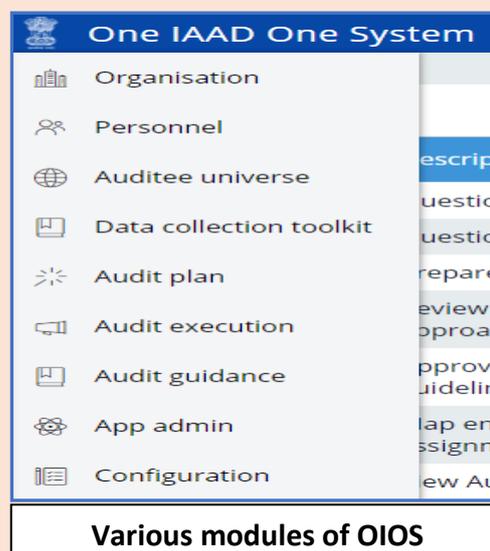
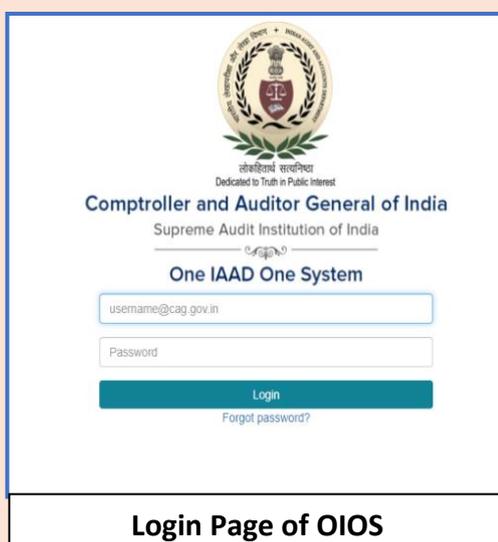
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Activity

In the Stage 2, out of 66 nodal offices, Office of the PAG (Audit) Andhra Pradesh, and AG (Audit) Telangana were rolled out into OIOS Platform. **RTI, Hyderabad is responsible for handholding the above user offices and on board them onto OIOS Platform and is acting as the coordinator and Functional Helpdesk.**

9. Implementation of OIOS – Role of RTI, Hyderabad

Management of master data (organization, employee and auditee universe)



Role of RTI, Hyderabad: As a Coordinator, RTI, Hyderabad, supported the Office Administrators and Wing Administrators of both the Audit Offices in capturing the above data. Validation and Data cleaning as per the requirements for OIOS, Testing the Bulk data received was done by uploading in UAT environment.

In all 16 sessions/workshops were conducted from 21-12-2020 to 04-02-2021, for the user offices (PAG Audit, Andhra Pradesh and AG Audit, Telangana). Two office Administrators and two Wing Administrators of each wing of Andhra Pradesh and Telangana Audit Offices (in all 16 of them) were trained in all the modules. In addition to the above, more than 137 participants took part in Field Audit visit training conducted online. Further, 20 additional handholding training sessions also were conducted for



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Officials of the Audit Offices of South-Central Railway and Southern Railway Offices from 02-06-2021 to 18-06-2021. The following topics were covered in the sessions.

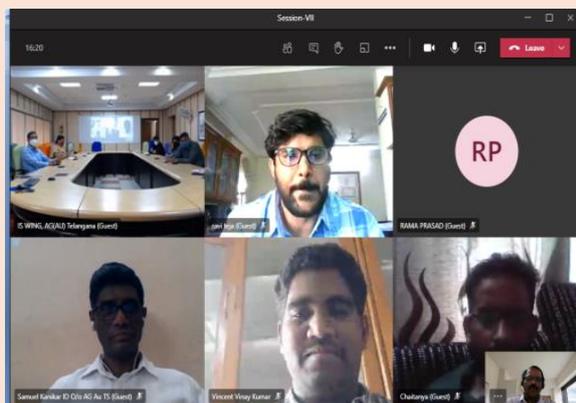
Session 1: Activation of Account
Session 2: Post <ul style="list-style-type: none">• Creation of posts and posting of employees• Update a post• View post Hierarchy
Session 3: Posting/Transfer of an employee <ul style="list-style-type: none">• Allocating Additional Charge• Transferring an employee• Relieving an employee
Session 4: Document workspace & Auditee Information System <ul style="list-style-type: none">• Adding content to auditee information system• Managing content• Approving/Rejecting contributions to KMS• Searching for documents• Maintaining document workspace.• Creating and managing Wiki and wiki pages
Session 5 & 6: Audit plan & Designing Audit Assignments <ul style="list-style-type: none">• Creation of Annual audit plan• Addition of assignments taken up in the current Financial Year• Prepare design of the assignments<ul style="list-style-type: none">➤ Map auditee entities➤ Prepare sampling approach (if relevant)➤ Prepare audit design matrix➤ Prepare sampling approach➤ Review, approve draft and approve ADM and Audit Plan
Session 7 & 8: Creation of Audit Tool kits <ul style="list-style-type: none">• Designing questions (workflow, translation)• Collection• Monitoring responses
Session 9: Audit Execution <ul style="list-style-type: none">• Create Audit Team• Create Audit Programme• Review/approve audit programme
Session 10 & 11: Field visit demo and training <ul style="list-style-type: none">• Prepare record requisition• Prepare and issue AEs• Receive response to Audit observation• Prepare and issue rejoinders• Contribute to KMS



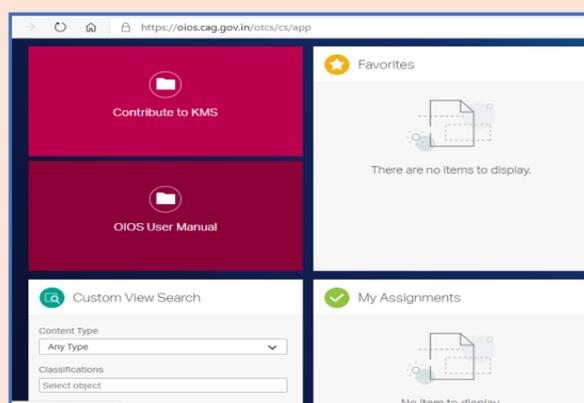
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<ul style="list-style-type: none">• Collect data using tool kit• Fill ADM• Digital diary• Deviation request• Generate draft IR
Session 12: Monitoring <ul style="list-style-type: none">• Monitoring the field visit (dashboard)• Monitoring responses of a toolkit• Download responses
Session 13: Audit Universe <ul style="list-style-type: none">• Create an Auditee Entity• Create Child Entity• Search an auditee entity• Create legacy observation
Session 14 and 15: Organization & Personnel <ul style="list-style-type: none">• Understanding Office Master• Understanding Office structure• Understanding creation of an employee
Session 16: Using user manual <ul style="list-style-type: none">• To publish ADM to repository• Audit guideline search• Clone toolkit



Participants of OIOS online training on field audit



OIOS - Knowledge Management System

OIOS also includes a Knowledge Management System (KMS) that would act as a platform to maintain a repository of documents, media, audit checklists, audit toolkits, and structured data relating to auditable entities.

10. Toolkit: Need and Purpose and designing in OIOS

Using audit and feedback can be an effective way to improve and sustain compliance with evidence-based practices. Audit is basically carried out to verify if the system established is working well. This is done by checking records and procedures. It always forecasts on past activities and then detects the fault and proposes any corrective action. It mainly focuses on system operation, system procedure and documentation. Report is prepared from the Records produced to Audit in the form of Physical Registers, records etc. The Audit of the entire system is not possible as it done on sampling basis like Random Sampling, Stratified sampling etc.

Further, success of any project is reflected by the achievement of expected outcome. Apart from checking the records pertaining to planning and execution of a work, beneficiary survey is an effective tool for assessment of the actual outcome of a project and is also used as a Tool to further substantiate Audit findings. Surveys results provide a snapshot of the attitudes and behaviours – including thoughts, opinions, and comments – about our target survey population. This valuable feedback is our baseline to measure and establish a benchmark from which to compare results over time.

The main benefits of carrying out such surveys can be summarized as follows:

- (a) **Efficient Data collection:** If one is in search of an efficient way of gathering data from very many respondents, then they should make use of a survey. In addition, it is also possible to collect a great range of data from one respondent. We can use a survey to study beliefs, values, past behaviours and attitudes among many other aspects of data collection.
- (b) **Simple to administer:** It is very easy to undertake a survey provided one prepares the Questionnaire is prepared in a meticulous manner. Responses can be quickly collated for interpreting in a simple and quick manner.
- (c) **Inexpensive:** Since surveys only entail standardized questions, lots of money and time that would have been spent on vague questions is avoided. Only the questions that are relevant to that particular project/Audit are listed and analysed. In fact, surveys are generally much cheaper to undertake in contrast with carrying out a census.

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Through OIOS (One IAAD One System) also we can create a *Toolkit* which can be used to collect data or information. The toolkit can be used for

- **Beneficiary surveys:** Mainly carried out during Performance Audit/Compliance Audit of Auditees executing centrally assisted projects Social security schemes viz., Mid-day meals schemes, family pension schemes, students/farmers survey, etc.
- **Collecting data during field audit in specific format:** During All India review of a particular scheme/project the data can be collected in a specified format for collating and substantiating our findings.
- **Creating Checklists:** Certain checklists can be made for our functioning or circulated among the Audit team or other staff.
- **Collecting data within IAAD:** To immediately know the outcome or obtain feedback of any proposals, or getting responses for a new idea, a Toolkit can be designed in OIOS and circulated among the staff.

The Advantages of creating a tool kit are:

- They help in collecting data in a systematic manner.
- They help in asking consistent questions across audit units.
- They help in collecting consistent data across samples taken for audit.
- The data thus collected can be consolidated across audit teams, beneficiaries, samples quickly.
- The data can be exported to any BI (Business Intelligence) tools for analysis.
- Another added feature in OIOS is the facility of translating the created toolkit into other Indian Languages (Viz., Hindi, Oriya, Marathi, Malayalam, Telugu, Tamil, Punjabi, Assamese, Guajarati, Bengali etc.)

Data Collection Toolkit in OIOS:

Data Collection Toolkit module in OIOS enable the user to create toolkits, search toolkits and reuse them using clone functionality. In addition to this, following features functionalities have added to this Toolkit feature enabled in OIOS.

- If the survey collection type is a beneficiary survey, date of closure of collection of the survey can be assigned.
- Visibility rule can be set for the toolkit designed, wherein it can be clearly defined whether the toolkit is to be made visible to all or certain offices/persons etc.



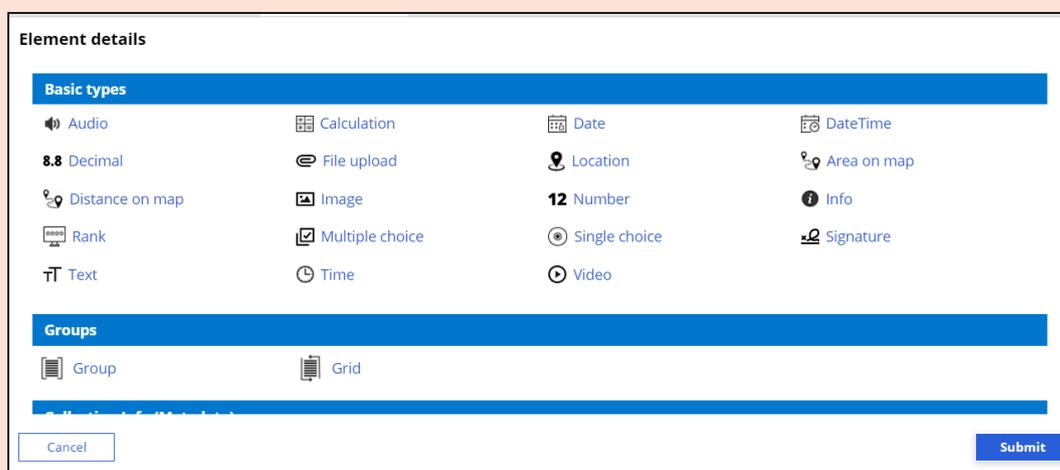
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- Various other functionalities such as setting up of a hint, appearance, assigning read only (for some questions) or mandatory check box and also adding expression are available in Advanced options against each element.

A data collection toolkit typically contains questions and/or data fields which are referred to as 'elements'. Based on the selected element, one needs to provide question ID and question title. The elements in the data collection kit are mostly filled manually by the data collectors or by the individual concerned.

A snapshot of the Element details is shown below:



Picture 1: Snapshot of Element details

Types of elements which can be used in the OIOS toolkit

Element type	Description
Audio	Can be selected to create a question for adding audio files to the questionnaire.
Single Choice	Select to add single choice questions in questionnaire.
Rank	Select to add rating feature in questionnaire.
Multiple choice	Select to add multiple choice questions in questionnaire
Text	Select to add text entry option in questionnaire.
Time	Select to add time in questionnaire.
Video	Select to create question for adding video to the questionnaire.
Calculation	Select to add calculation using pull data from CSV file upload feature.
Date	Select to create a question for adding date.
Date Time	Select to create a question for adding date and time to the questionnaire.



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Decimal	Select to create question for adding decimal numbers and define decimal limit.
File Upload	Select to add file upload functionality in questionnaire.
Location	Select to create question for adding location in questionnaire. (longitude and latitude)
Area on map	Select to create question for recording and adding area in questionnaire. (longitude and latitude)
Distance on map	Select to create question for recording and adding distance in questionnaire. (longitude and latitude)
Image	Select to create question for adding the option to upload image in questionnaire.
Number	Select to create question for adding numbers in questionnaire.
Info	Select to add specific information in questionnaire.
Group	Select to create question group.
Grid	Select to add table to the questionnaire.
Signature	Select to add signature to the questionnaire.

Users with the privilege to “design data collection toolkit” can create toolkit. The user, who creates the toolkit, is also referred as designer. Once the toolkit is prepared and questionnaire is added, it is sent to the reviewer for review/approval. After approval of the Questionnaire, a link is generated and the same link can be copied and sent to the intended beneficiaries mail address. Anyone having access to the link can fill in the questionnaire.

A screen shot of the link is annexed below:

The screenshot displays the 'One IAAD One System' interface. At the top, there is a navigation bar with 'My Work', 'DCTK-224', and 'DC-95'. Below this, a 'Data collection toolkit (DCTK-226)' is listed. The main content area shows 'Data collection (DC-95)' with a 'NEW' tag. Underneath, the 'Response Collection Form' is detailed with the title 'Student beneficiary survey_sample form'. Two URLs are provided: 'https://trgoios.cag.gov.in/x/#AwgDyHo0' for collection and 'https://trgoios.cag.gov.in/ODKAggregate/local_login.html?redirect=Aggregate.html' for monitoring responses. A message box at the bottom states 'Uploaded Successfully on ODK'.

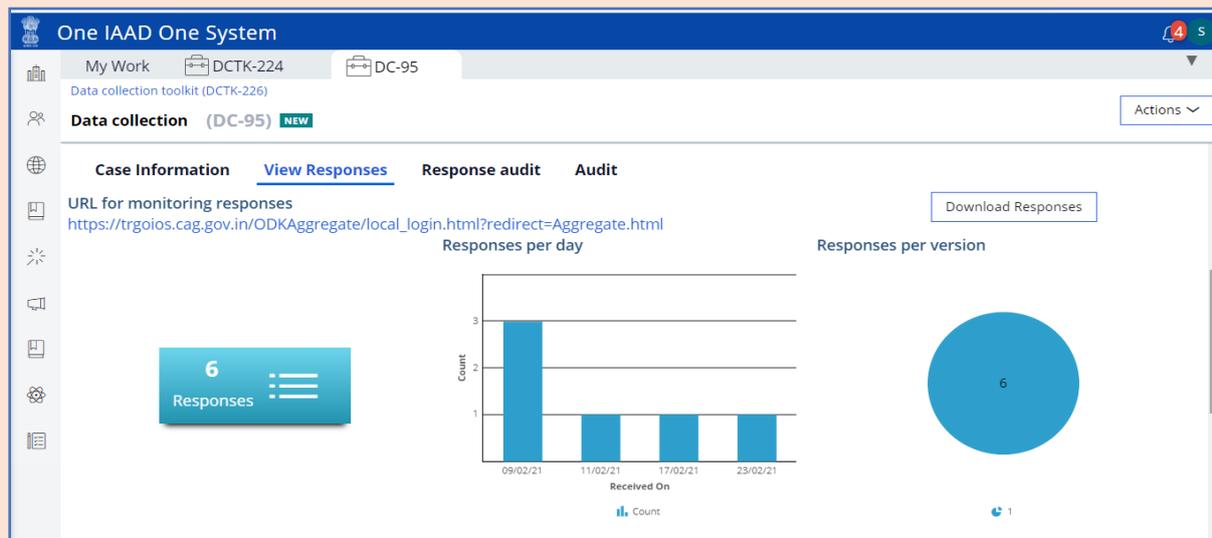


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OIOS also has features where we can see the status and number of responses received per day graphically.

A screen shot of the same is annexed below:



Responses received daily can be viewed and the same can be accepted/rejected/can be again resent to the beneficiary for resubmission seeking clarification.

A screen shot is annexed below:

The screenshot shows the 'Responses' table in the OIOS interface. The table has the following columns: Instance ID, Received on, Version, Submitted by, and Actions. Each row represents a response instance.

Instance ID	Received on	Version	Submitted by	Actions
uuid:67fd4b95-b88b-41eb-87c8-52e07d9b495c	23/02/2021 12:41 PM	1	Anonymous User	Accept, Resend, Reject
uuid:a0ca5b52-cc95-48a5-990e-c1a758a6ea02	17/02/2021 04:11 PM	1	Anonymous User	Accept, Resend, Reject
uuid:588960bc-674e-49e5-8c0c-6f87d7919df7	11/02/2021 09:12 PM	1	Anonymous User	Accept, Resend, Reject
uuid:38008690-0666-4c95-a95f-47ae42b8e27a	09/02/2021 02:42 PM	1	Anonymous User	Accept, Resend, Reject
uuid:4defaca1-cab9-4322-8857-4d501ec62347	09/02/2021 01:58 PM	1	Anonymous User	Accept, Resend, Reject
uuid:f9f29092-a83a-41e4-a91a-a5813ff7d8e3	09/02/2021 01:46 PM	1	Anonymous User	Accept, Resend, Reject



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of the User Offices, the Library has been upgraded with required infrastructure having a seating capacity for 20 members and housing 454 Books (IS, General and Literary). Complete cataloguing of books was made using KOHA library software, which will also facilitate e-monitoring of issue and return of books and overall library e-management.



Inauguration of the RTI library by Ms Lata Mallikarjuna, PAG (A&E), AP



Shri Anindya Dasgupta, AG(A&E),Telangana; Ms Suhasini Gotmare, PDA, (SCR); Ms Chanda Pandit, PD, RTI; Ms Lata Mallikarjuna, PAG (A&E), AP; Ms Sudha Rajan, AG (Audit), Telangana during library inauguration



Library hall of the RTI



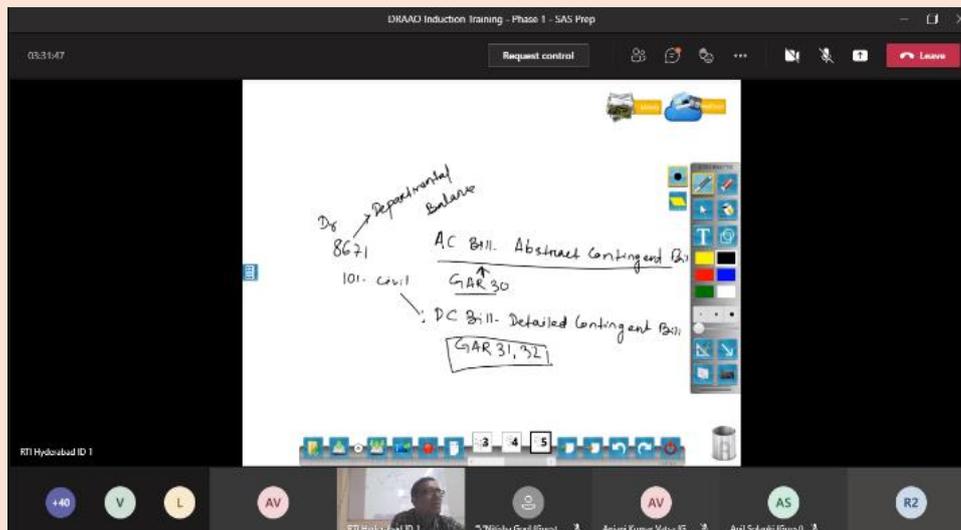
RTI officials and staff



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RTI procured an interactive whiteboard for its lecture hall, which being effectively used in online training programmes as well. It facilitates better explanation / demonstration of non-theoretical topics, which can be shared online with the participants during the session and the faculty can easily switch over between the whiteboard and PPT.



Interactive whiteboard shared with participants

RTI also procured and installed audio-visual equipment with Video conferencing facility in the conference hall of the RTI as a part of upgradation of its infrastructure.



Video conference facility



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Leadership and learning are indispensable to each other.”

— **John F. Kennedy**

“Wisdom.... comes not from age, but from education and learning.”

— **Anton Chekhov**

