

भारतीय लेखापरीक्षा और लेखा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT



प्रशिक्षण कार्यक्रम  
Calender of  
Training Programmes  
2017-18

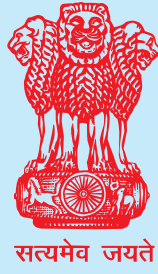
क्षेत्रीय प्रशिक्षण संस्थान, जम्मू  
Regional Training Institute, Jammu



Members of RAC & other officers



Principal Director & Staff Members of RTI Jammu



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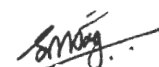


## Preface

*Audit being knowledge based activity, sharing of knowledge, experiences and best practices would be mutually beneficial to all members of Supreme Audit Institutions. This saying is equally true for all members of a particular Institution also. The Regional Training Institute, Jammu which was established in 1989 has also been making all possible efforts, through various training related activities, for sharing knowledge with the stake holders which ultimately aim at creation of a well motivated, well trained human resource for achieving the vision and mission of SAI.*

*The training courses included in the Calendar of Training Programme (COTP) 2017-18 have been incorporated on the basis of training requirements of user offices, as projected by them in their training needs, deliberations made in annual Regional Advisory Committee meeting as well as instructions of Headquarters office. Every effort has been made to frame course contents in tune with the latest developments & requirements.*

*I place on record my gratitude to Headquarters' office and members of Regional Advisory Committee (RAC) for their valuable suggestions, guidance, encouragement and support.*



Sheela Jog  
Principal Director



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## **A Profile**

### **I Introduction**

Regional Training Institute, Jammu came into existence in December 1989 and functioned under the administrative control of Accountant General, Jammu and Kashmir till September 2007 and a Group Officer was given independent charge of the institute. Post of the head of the institute was upgraded to Principal Director on 06.09.2007.

### **II Regional Advisory Committee**

Composition of the Regional Advisory Committee (RAC) is as under:

1. Principal Accountant General (Audit), Punjab
2. Principal Accountant General (Audit), Himachal Pradesh
3. Director General, National Academy of Audit and Accounts Shimla
4. Director General of Audit (Defence Services), New Delhi
5. Principal Director of Audit (Central) Chandigarh
6. Accountant General (Audit), Uttarakhand
7. Accountant General (A&E), Jammu and Kashmir
8. Accountant General (Audit), Jammu and Kashmir
9. Accountant General (A&E), Uttarakhand
10. Accountant General (A&E), Himachal Pradesh
11. Accountant General (A&E), Punjab
12. Representative from Headquarters Office
13. Principal Director, Regional Training Institute, Jammu (Member Secretary)

### **III Jurisdiction**

This institute caters to the training needs of Group B and Group C staff of the following offices:

1. Principal Accountant General (Audit), Punjab
2. Principal Accountant General (Audit), Himachal Pradesh
3. Director General, National Academy of Audit and Accounts Shimla
4. Director General of Audit (Defence Services), New Delhi
5. Principal Director of Audit (Central) Chandigarh
6. Accountant General (Audit), Uttarakhand
7. Accountant General (A&E), Jammu and Kashmir
8. Accountant General (Audit), Jammu and Kashmir
9. Accountant General (A&E), Uttarakhand
10. Accountant General (A&E), Himachal Pradesh
11. Accountant General (A&E), Punjab
12. Principal Director of Commercial Audit (Member Audit Board-II), Mumbai at Dehradun
13. Dy. Director of Audit, Posts and Telecommunications Audit Office, Kapurthala
14. Dy. Director of Audit Defence Services (NC), Jammu
15. Dy. Director of Audit, Air Force Dehradun

#### IV Knowledge Centre

RTI Jammu has been designated as 'Knowledge Centre' for Defence Audit and Audit of Regulatory Bodies.

##### a. Defence Audit

This institute has prepared the following Structured Training Module (STM) and Case Studies

Structured Training Module:

1. Defence Revenue Procurement
2. Defence Capital Procurement
3. Thematic Audit

Case studies:

1. Import of SMERCH Multi Barrel Rocket Launcher System
2. Avoidable extra liability due to delay in revision of administrative sanction
3. Injudicious procurement of tippers
4. Extra expenditure due to delay in conclusion of contract
5. Construction of sub-standard bunkers
6. Extra expenditure on procurement of spares
7. Loss of revenue to Cantonment Board, Ahmednagar
8. Extra payment to contractor for works relating to Ammunition Depot
9. Procurement of unsuitable navigation computers
10. Undue benefit to a supplier
11. Avoidable extra expenditure in procurement of stores
12. Overpayment of water charges by Garrison Engineer, Kamptee
13. Unfruitful expenditure on development of Modular Charge System for field guns
14. Inordinate delay in handing over the clear site to the contractor leading to avoidable payment of escalation
15. Selection of improper site resulted in foreclosure of work after an expenditure of 5.49 Crore

##### Details of Course for Defence Audit

#	Course No	Programme Title	Duration (in days)	Period		Slots
				From	To	
General Courses						
1.	5	Induction course for newly recruited/promoted Auditors	15	15.05.2017	31.05.2017	15
2.	12	Workshop related to Audit of DRDO (To be held at Pune)	2	10.08.2017	11.08.2017	15
3.	18	Induction course for newly recruited/promoted Auditors	15	13.11.2017	29.11.2017	15

#	Course No	Programme Title	Duration (in days)	Period		Slots
				From	To	
4.	27	Workshop on High Value Contract & Contract Management	3	05.03.2018	07.03.2018	15

**b. Audit of Regulatory Bodies**

Draft STM on Audit of Regulatory Bodies has been prepared by this institute and forwarded to Headquarters' for approval.

**B. Courses at Glance****I Abstract of General Courses**

#	Course Title	Number of Course(s)	Course Number(s)	Course duration (In days)	Slots Allotted
1.	General Management for Group B Officers	1	1	5	23
2.	Financial Attest Audit Guidelines (FAAG) Module I	1	2	10	22
3.	Goods & Services Tax	4	3, 13, 21, 24	20	60
4.	Workshop on preparation of Finance & Appropriation Accounts, familiarisation with new format of Finance Account & checks exercised in preparation of Annual Accounts	1	4	3	20
5.	Induction course for newly recruited/promoted Auditors	2	5, 18	30	30
6.	Audit Evidence	1	6	3	15
7.	Settlement of Suspense and Remittance Balance and maintenance of broadsheets	1	7	4	16
8.	Awareness course on ISSAI's	1	8	3	17
9.	Audit of CERA, ACE's for Group Officers and Group B Officers (To be held at Chandigarh)	1	9	5	15
10.	Orientation course for newly appointed Auditors/DEOs/Stenographers for AG (Audit) J&K office	2	10, 14	10	51
11.	Course on VLC concepts, compilation of Accounts & use of VLC data by Audit	1	11	5	20

#	Course Title	Number of Course(s)	Course Number(s)	Course duration (In days)	Slots Allotted
12.	Workshop related to Audit of DRDO (To be held at Pune)	1	12	2	15
13.	Administrative Issues	1	15	6	22
14.	Induction course for newly appointed Accountants/DEOs	1	16	5	19
15.	Statistical sampling in Audit	1	17	5	16
16.	Refresher course with concepts of IFMS, its impact on process of accounting in A&E, utilisation of IFMS data by Audit & Fundamental of PFMS (earlier CPMS)	2	19, 28	10	32
17.	Audit of VAT	1	20	5	17
18.	Workshop on Right to Information Act, handling of court cases and other legal aspects with case study	1	22	2	16
19.	Audit of Direct Taxes for Group officers and Group B officers (To be held at Chandigarh)	1	23	5	20
20.	Indian Accounting Standards	1	25	3	18
21.	Accounting: Budget, FRBM, Government Accounts with latest developments including GFS (1986-2014) Accrual Accounting & GASAB	1	26	5	21
22.	Workshop on High Value Contract & Contract Management	1	27	3	15
23.	Audit Reporting	1	29	3	16
24.	Performance Auditing	1	30	5	23
	<b>Total General Courses</b>	<b>30</b>		<b>157</b>	<b>539</b>



## II Abstract of Information Technology Courses 2017-18

#	Course Title	Number of Course(s)	Course Number(s)	Course duration (In days)	Slots Allotted
1.	Using MS Excel and MS Access in IT Audit	1	1	5	19
2.	Audit in IT environment for Group B officers of Audit offices	12	2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14	72	168
3.	Oracle-SQL queries	1	5	3	15
	Total Information Technology Courses	14		80	202



General Course class in Progress



IT Training class in Progress





Training course in Progress



RAC Meeting in Progress

**C Calendar of Training Programme****I General Courses**

Course No	Programme Title	Duration (in days)	From	To	Offices	Slots	Total
April 2017							
1	General Management for Group B officers	5	17.04.2017	21.04.2017	PAG (Audit) Punjab	7	23
					PAG (Audit) HP	2	
					AG (Audit) J&K	2	
					AG (Audit) UK	2	
					AG (A&E) HP	2	
					AG (A&E) J&K	2	
					DADS (AF) Dehradun	1	
					PDCA MAB-II Dehradun	1	
					PD (Central) Chandigarh	2	
					NAAA Shimla	1	
					DADS Jammu	1	
2	Financial Attest Audit Guidelines (FAAG) Module I	10	24.04.2017	04.05.2017	PAG (Audit) Punjab	6	22
					PAG (Audit) HP	2	
					AG (Audit) J&K	2	
					AG (Audit) UK	2	
					AG (A&E) Punjab	2	
					AG (A&E) HP	2	
					AG (A&E) J&K	2	
					AG (A&E) UK	2	
					PD (Central) Chandigarh	2	
May 2017							
3	Goods & Services Tax	5	01.05.2017	05.05.2017	PAG (Audit) Punjab	4	15
					PAG (Audit) HP	1	
					AG (Audit) J&K	1	
					AG (Audit) UK	1	
					AG (A&E) Punjab	2	
					PD (Central) Chandigarh	5	
					DADS Jammu	1	
4	Workshop on preparation of Finance & Appropriation Accounts, familiarisation with the new format of Finance Account & checks exercised in preparation of Annual Accounts	3	15.05.2017	17.05.2017	PAG (Audit) Punjab	2	20
					PAG (Audit) HP	2	
					AG (Audit) J&K	2	
					AG (Audit) UK	2	
					AG (A&E) Punjab	3	
					AG (A&E) HP	3	
					AG (A&E) J&K	3	
					AG (A&E) UK	3	



Calendar of Training Programme 2017-18

Course No	Programme Title	Duration (In days)	From	To	Offices	Slots	Total
5	Induction course for newly recruited/ promoted Auditors of Defence Audit	15	15.05.2017	31.05.2017	DGADS New Delhi	15	15
June 2017							
6	Audit Evidence	3	05.06.2017	07.06.2017	PAG (Audit) Punjab	5	15
					AG (Audit) J&K	2	
					AG (Audit) UK	8	
7	Settlement of Suspence and Remittance Balance and maintenance of broadsheets	4	12.06.2017	15.06.2017	AG (A&E) Punjab	4	16
					AG (A&E) HP	4	
					AG (A&E) J&K	4	
					AG (A&E) UK	4	
8	Awareness course on ISSAI's	3	19.06.2017	21.06.2017	PAG (Audit) Punjab	5	17
					AG (Audit) UK	5	
					AG (A&E) HP	2	
					AG (A&E) J&K	4	
					PDCA MAB-II Dehradun	1	
July 2017							
9	Audit of CERA, ACE's for Group Officers and Group 'B' Officers (To be held at Chandigarh)	5	03.07.2017	07.07.2017	PD (Central ) Chandigarh	15	15
10	Orientation course for newly appointed Auditors/DEOs/ Stenographers for AG (Audit) J&K office	5	10.07.2017	14.07.2017	AG (Audit) J&K	26	26
11	Course on VLC concepts, Compilation of Accounts & use of VLC data by Audit	5	17.07.2017	21.07.2017	PAG (Audit) Punjab	3	20
					PAG (Audit) HP	3	
					AG (Audit) J&K	2	
					AG (Audit) UK	3	
					AG (A&E) Punjab	2	
					AG (A&E) HP	3	
					AG (A&E) J&K	2	
AG (A&E) UK	2						
August 2017							
12	Workshop related to audit of DRDO (To be held at Pune)	2	10.08.2017	11.08.2017	DGADS New Delhi	15	15

Course No	Programme Title	Duration (in days)	From	To	Offices	Slots	Total
13	Goods and Services Tax	5	28.08.2017	01.09.2017	PAG (Audit) Punjab	3	15
					AG (Audit) J&K	1	
					AG (Audit) UK	1	
					AG (A&E) Punjab	4	
					PD (Central) Chandigarh	6	
September 2017							
14	Orientation course for newly appointed Auditors/DEOs/ Stenographers for AG (Audit) J&K office	5	11.09.2017	15.09.2017	AG (Audit) J&K	25	25
15	Administrative Issues	6	18.09.2017	23.09.2017	PAG (Audit) Punjab	3	22
					PAG (Audit) HP	2	
					AG (Audit) UK	2	
					AG (A&E) Punjab	4	
					AG (A&E) HP	4	
					AG (A&E) UK	3	
					PDCA MAB-II Dehradun	1	
					NAAA Shimla	2	
DADS Jammu	1						
October 2017							
16	Induction course for newly appointed Accountants/ DEOs	5	09.10.2017	13.10.2017	AG (A&E) Punjab	3	19
					AG (A&E) HP	3	
					AG (A&E) J&K	10	
					AG (A&E) UK	3	
November 2017							
17	Statistical sampling in Audit	5	06.11.2017	10.11.2017	PAG (Audit) Punjab	7	16
					PAG (Audit) HP	2	
					AG (Audit) J&K	2	
					AG (Audit) UK	2	
					PD (Central) Chandigarh	2	
					DADS Jammu	1	
18	Induction course for newly recruited/ promoted Auditors of Defence Audit	15	13.11.2017	29.11.2017	DGADS New Delhi	15	15
19	Refresher course with concepts of IFMS, its impact on process of accounting in A&E, utilisation of IFMS data by	5	27.11.2017	01.12.2017	PAG (Audit) Punjab	2	
					PAG (Audit) HP	2	
					AG (Audit) J&K	2	
					AG (Audit) UK	2	
					AG (A&E) Punjab	2	
					AG (A&E) HP	2	
					AG (A&E) J&K	2	

Calendar of Training Programme 2017-18

Course No	Programme Title	Duration (In days)	From	To	Offices	Slots	Total
	Audit & Fundamental of PFMS (earlier CPMS)				AG (A&E) UK	2	16
December 2017							
20	Audit of VAT	5	04.12.2017	08.12.2017	PAG (Audit) Punjab	6	17
					PAG (Audit) HP	3	
					AG (Audit) J&K	6	
					AG (Audit) UK	2	
21	Goods and Services Tax	5	11.12.2017	15.12.2017	PAG (Audit) Punjab	4	15
					PAG (Audit) HP	1	
					AG (Audit) J&K	1	
					AG (Audit) UK	1	
					AG (A&E) Punjab	2	
					PD (Central) Chandigarh	6	
January 2018							
22	Workshop on Right to Information ACT, handling of court cases and other legal aspects with case study	2	08.01.2018	09.01.2018	PAG (Audit) Punjab	1	16
					PAG (Audit) HP	1	
					AG (Audit) J&K	1	
					AG (Audit) UK	1	
					AG (A&E) Punjab	2	
					AG (A&E) HP	2	
					AG (A&E) J&K	2	
					AG (A&E) UK	4	
					PDCA MAB-II Dehradun	1	
DADS Jammu	1						
23	Audit of Direct Taxes for Group Officers and Group "B" Officers (To be held at Chandigarh)	5	15.01.2018	19.01.2018	PD (Central) Chandigarh	20	20
24	Goods and Services Tax	5	29.01.2018	02.02.2018	PAG (Audit) Punjab	3	15
					PAG (Audit) HP	1	
					AG (Audit) J&K	1	
					AG (Audit) UK	1	
					AG (A&E) Punjab	2	
					PD (Central) Chandigarh	6	
DADS Jammu	1						
February 2018							
25	Indian Accounting Standards	3	05.02.2018	07.02.2018	PAG (Audit) Punjab	2	
					PAG (Audit) HP	3	
					AG (Audit) J&K	2	
					AG (Audit) UK	2	
					AG(A&E) Punjab	2	
					AG(A&E) HP	2	
					P&T Audit Kapurthala	1	
					PDCA MAB-II Dehradun	1	

Course No	Programme Title	Duration (in days)	From	To	Offices	Slots	Total
					PD (Central) Chandigarh	2	18
					DADS Jammu	1	
26	Accounting: Budget, FRBM, Government Accounts with latest developments including GFS (1986-2014) Accrual Accounting & GASAB	5	19.02.2018	23.02.2018	PAG (Audit) Punjab	2	21
					PAG (Audit) HP	1	
					AG (Audit) J&K	2	
					AG (Audit) UK	1	
					AG (A&E) Punjab	5	
					AG (A&E) HP	4	
					AG (A&E) J&K	2	
					AG (A&E) UK	2	
					PDCA MAB-II Dehradun	1	
					DADS Jammu	1	
March 2018							
27	Workshop on High Value Contract & Contract Management (for Defence Audit Offices)	3	05.03.2018	07.03.2018	DGADS New Delhi	15	15
28	Refresher course with concepts of IFMS, its impact on process of accounting in A&E, utilisation of IFMS data by Audit & Fundamental of PFMS (earlier CPMS)	5	12.03.2018	16.03.2018	PAG (Audit) Punjab	2	16
					PAG (Audit) HP	2	
					AG (Audit) J&K	2	
					AG (Audit) UK	2	
					AG (A&E) Punjab	2	
					AG (A&E) HP	2	
					AG (A&E) J&K	2	
					AG (A&E) UK	2	
29	Audit Reporting	3	19.03.2018	21.03.2018	PAG (Audit) Punjab	7	16
					AG (Audit) UK	9	
30	Performance Auditing	5	26.03.2018	30.03.2018	PAG (Audit) Punjab	9	23
					PAG (Audit) HP	2	
					AG (Audit) UK	4	
					PD (Central) Chandigarh	2	
					PDCA MAB-II Dehradun	1	
					P & T Audit Kapurthala	5	
Total		157					539

**Note:** The training schedule from 01.01.2018 to 31.03.2018 shall be, if required, reviewed/recast in December 2017 when the holidays to be observed during the year 2018 are notified by the Central Government Employees Welfare Coordination Committee (CGEWCC), Jammu.

**II Information Technology Courses**

Course No	Programme Title	Duration (In days)	From	To	Offices	Slots	Total
April 2017							
1	Using MS Excel and MS Access in IT Audit	5	24.04.2017	28.04.2017	PAG (Audit) Punjab	5	19
					PAG (Audit) Himachal Pradesh	1	
					AG (Audit) J&K	2	
					AG (Audit) Uttarakhand	1	
					PDCA MAB-II Dehradun	1	
					DADS AF Dehradun	1	
					NAAA Shimla	1	
					PD (Central) Chandigarh	1	
					DADS Jammu	1	
					AG (A&E) Punjab	1	
					AG (A&E) Himachal Pradesh	2	
					AG (A&E) Uttarakhand	1	
					AG (A&E) J&K	1	
May 2017							
2	Audit in IT environment for Group B officers of Audit Offices	6	22.05.2017	27.05.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	2	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
					DADS AF Dehradun	1	
June 2017							
3	Audit in IT environment for Group B officers of Audit Offices	6	12.06.2017	17.06.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
July 2017							
4	Audit in IT environment for Group B officers of Audit Offices	6	24.07.2017	29.07.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
August 2017							
5	Oracle-SQL queries	3	28.08.2017	30.08.2017	PAG (Audit) Punjab	1	
					PAG (Audit) Himachal Pradesh	1	

Course No	Programme Title	Duration (In days)	From	To	Offices	Slots	Total
					NAAA Shimla	1	15
					AG (Audit) J&K	1	
					AG (Audit) Uttarakhand	1	
					PD (Central) Chandigarh	1	
					AG (A&E) Punjab	2	
					AG (A&E) Himachal Pradesh	2	
					AG (A&E) Uttarakhand	2	
					AG (A&E) J&K	3	
September 2017							
6	Audit in IT environment for Group B officers of Audit Offices	6	11.09.2017	16.09.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
October 2017							
7	Audit in IT environment for Group B officers of Audit Offices	6	23.10.2017	28.10.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
November 2017							
8	Audit in IT environment for Group B officers of Audit Offices	6	13.11.2017	18.11.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
December 2017							
9	Audit in IT environment for Group B officers of Audit Offices	6	11.12.2017	16.12.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	2	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					DADS Jammu	1	
					PDCA MAB-II Dehradun	1	

Course No	Programme Title	Duration (In days)	From	To	Offices	Slots	Total
10	Audit in IT environment for Group B officers of Audit Offices	6	18.12.2017	23.12.2017	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
					January 2018		
11	Audit in IT environment for Group B officers of Audit Offices	6	15.01.2018	20.01.2018	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	2	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					DADS Jammu	1	
					PDCA MAB-II Dehradun	1	
12	Audit in IT environment for Group B officers of Audit Offices	6	29.01.2018	03.02.2018	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
					February 2018		
13	Audit in IT environment for Group B officers of Audit Offices	6	19.02.2018	24.02.2018	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
					March 2018		
14	Audit in IT environment for Group B officers of Audit Offices	6	19.03.2018	24.03.2018	PAG (Audit) Punjab	3	14
					PAG (Audit) Himachal Pradesh	3	
					AG (Audit) J&K	3	
					AG (Audit) Uttarakhand	2	
					PD (Central) Chandigarh	2	
					P&T Audit Kapurthala	1	
Total		80					202

Note: The training schedule from 01.01.2018 to 31.03.2018 shall be, if required, reviewed/recast in December 2017 when the holidays to be observed during the year 2018 are notified by the Central Government Employees Welfare Coordination Committee (CGEWCC), Jammu.

**D Course Content****I General Courses****General Management for Group B Officers****Working days: 05**

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

**Financial Attest Audit Guidelines (FAAG) Module I****Working days: 10**

Day	Session	Topic
Day 1	I & II	Inauguration of the course & Ice-breaking session Indian Financial System: Fiscal Policy, Legislative control, Federal division of powers, Budget, Accounts, Audit, etc
	III & IV	Budget Meaning – Introduction, Annual Financial Statement, Financial Year, elements of a budget
Day 2	I & II	Budget Process - Budgetary control, New Service, New Instrument of Service, Vote on account, Supplementary, Re-appropriations, Excess grants, etc Budget Scope - Charged and Voted, Revenue and Capital expenditure
	III & IV	Compilation of Accounts – Introduction – Part I Consolidated Fund, Part II Contingency Fund, Part III Public Account and Coding system
Day 3	I & II	Compilation of Accounts – Overview of compilation in AG (A&E)
	III & IV	Compilation of Accounts – Account Current
Day 4	I & II	Compilation of Accounts – Works & Forest
	III & IV	Compilation of Accounts – Loans & Deposits
Day 5	I & II	Finance Accounts – Definition, Structure of Finance Accounts, Explanation of general checks to be exercised for preparation of Finance Accounts
	III & IV	Finance Accounts – Notes to Accounts in Finance Accounts, Headquarters instructions and linkage between statements
Day 6	I & II	Finance Accounts – Discussion on various statements of



Day	Session	Topic
		Finance Accounts
	III & IV	How to import Excel file to Idea Software
Day 7	I & II	Importing of Oracle Dump into IDEA software
	III & IV	Finance Account: Discussion on Suspense Accounts
Day 8	I & II	Code of Ethics and Gender sensitisation
	III & IV	Appropriation Accounts - points to be seen during audit of Appropriation Accounts and exercise
Day 9	I & II	Introduction to Finance Attest Audit Manual Introduction to Statistical Sampling - Types of Sampling - What is Monetary Unit Sampling? - Why Monetary Unit Sampling?
	III & IV	How to select vouchers for Audit – Simple Monetary Unit Sampling Method
Day 10	I & II	How to select vouchers for Audit – Multiple Monetary Unit Sampling Method
	III & IV	Exit test, summing up & valediction

**Goods & Services Tax****Working days: 05**

Day	Session	Topic
Day 1	I & II	Inauguration of the course & ice breaking session.
		Fundamentals of Public Sector ethics, Gender Sensitisation
	III & IV	Indirect Tax structure in India – Need for introduction of GST in India
Day 2	I & II	Concept of GST- Various types of GST Modules, GST experience in other countries and advantages of GST
	III & IV	Salient features of GST structure in India
Day 3	I & II	Challenges before Government about implementation of GST & Transitional provisions
	III & IV	Revenue Audit Manual- Discussion on PDP cases in respect of taxes subsumed in GST and procedure to be followed in deciding time barred cases
Day 4	I & II	GST- Rate structure and exemptions. Rates of GST in other countries & how GST would work in India
	III & IV	Impact of GST on Industries & other sectors – Changes in business strategies for service provider
Day 5	I & II	IT Audit/Compliance Audit in revenue sector- Data migration from existing structure to new structure with reference to subsumed taxes
	III & IV	IT strategy for GST network Origin of concept of GST and its implementation through IT network Concept of IT strategy and its planning GSTN and its advantages Summing up & valediction

**Workshop on Preparation of Finance & Appropriation Accounts, familiarisation with the new format of Finance Accounts & checks exercised in preparation of Annual Accounts**

**Working days: 03**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session State Level Economic reforms and major recommendations of Finance Commission Finance Accounts – Definition, structure of Finance Accounts, Explanation of general checks to be exercised for the preparation of Finance Accounts
	III & IV	Discussion on various statements of Finance Accounts, Notes to Accounts in Finance Accounts, Headquarters' instructions and linkage between statements
Day 2	I & II	Appropriation Accounts – Original, Supplementary, Re-appropriation, New Service New Instrument of Service and Structure of Appropriation Accounts
	III & IV	Audit of Finance & Appropriation Accounts Points to be seen during audit of Appropriation Accounts, Entry & Exit Conference with the State Finance Department
Day 3	I & II	New Formats of Finance Accounts Re-appropriation and audit comments thereon – purpose and use of such comments Data for CFRA (Combined Finance & Revenue Account)
	III & IV	Summing up and valediction

**Induction course for newly recruited/promoted Auditors of Defence Audit**

**Working days: 15**

Day	Session	Topics
Day 1	I & II	Ice Breaking Session Important functions of Indian Audit & Accounts Department , Overview of the organization
	III & IV	Learning on a new job Quickly, staff motivation and Human relation in organization
Day 2	I & II	CAG's DPC Act and Regulation on Audit and Accounts. Important Manuals of the Department.
	III & IV	Organizational structure, responsibilities and audit jurisdiction of O/o DGADS, PDADS Chandigarh & Pune. Manual of Audit Department Defence Services, Vol-I (A,B,C)
Day 3	I & II	Organizational structure, responsibilities and audit jurisdiction of PDA (Air Force), PDA (Navy). Manual of Audit Department Defence Services, Vol-II (AF & Navy)
	III & IV	An overview of Organizational setup and functions of Air Headquarters and its branches.
Day 4	I & II	Organizational set up, responsibilities and Audit Jurisdiction of

Day	Session	Topics
		DGA (OF) Kolkata. Manual of Audit Department Defence Services, Vol-III Factories.
	III & IV	An overview of the functions of ordnance Factory Board and various ordnance Factories.
Day 5	I & II	An overview of Inter-services Organisations in Ministry of Defence. Introduction to Accounting of stores and Labour in Factory.
	III & IV	Organization and setup of Army Command Headquarters and branches Organization, setup and function of Defence Research and development Organization
Day 6	I & II	Organizational set up and functions of MES and BRO.
	III & IV	Important aspects of Defence Works Procedure and BR Regulations
Day 7	I & II	Accounting of stores (Receipt, issue, expense) in Ordnance depots, ASC units.
	III & IV	Role, Responsibility and Working of Equipment depots in Air Force.
Day 8	I & II	An overview of the Organizational setup and function of Naval Headquarters/Coast Guard and its branches.
	III & IV	Functions and responsibilities of Material Organization in Navy.
Day 9	I & II	An overview of Organization, setup and function of Ministry of Defence An overview of the functions of Army Headquarters and its branches
	III & IV	Store Accounting Instructions in Defence
Day 10	I & II	Introduction to Financial Regulations (Defence) and delegation of Financial powers.
	III & IV	Role and Responsibility of various sections of DAD.
Day 11	I & II	General Financial rules and Delegation of Financial Powers.
	III & IV	CCS Conduct rules and CCS (CCA) Rules, Importance of Discipline and Punctuality
Day 12	I & II	Fundamental Rules/Supplementary rules HRA/TA Rules Leave Rules
	III & IV	Noting and Drafting, form and procedures of officials communications
Day 13	I & II	Introduction to computer MS Word
	III & IV	Computer Basics- MS Excel Power Point
Day 14	I & II	Introduction to IT Audit
	III & IV	Fundamental Rules/Supplementary rules pay Rules pension contribution Scheme
Day 15	I & II	Gender Sensitization Introduction to ISSAI Code of Ethics for Indian Audit and Accounts Department
	III	Stress Management
	IV	Evaluation & valediction

**Audit Evidence****Working days: 03**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session Concept of Audit Evidence
	III & IV	Techniques of evidence gathering
Day 2	I & II	Techniques of evidence gathering
	III & IV	Audit Evidence in Financial Auditing Case study
Day 3	I & II	Audit Evidence in Performance Auditing Case study
	III	Audit Evidence in Compliance Auditing Case study
	IV	Exit test, summing up & valediction

**Settlement of Suspense and Remittance Balances and Maintenance of BROADSHEETS****Working days: 04**

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session
	II & III	Concept of Suspense balances. Effect of suspense balances on Government Accounts. Their depiction in Finance Accounts of the State, Concept of remittances, Forest remittances, Remittances into treasury, Forest cheques and Other remittances (items adjustable by civil, items adjustable by forest). Procedure for settlement. BROADSHEETS of PW Remittances- Remittances into treasury, PW cheques, other remittances (item adjustable by civil and items adjustable by PWD).
	IV	Group discussion/Exercises
Day 2	I & II	BROADSHEET of Treasury suspense- OB suspense, DAA Suspense. Reasons of outstanding and procedures for settlement of BROADSHEETS. Impact of IFMS implementation on suspense account Group discussion/Exercises
	III & IV	Voucher level computerisation, Generation of BROADSHEET, Effectiveness of VLC in settlement of suspense balances to ensure accuracy in Government Accounts. Group discussion/Exercises
Day 3	I & II	BROADSHEETS of Deposit heads of accounts bearing interest and not bearing interest. BROADSHEETS of PLA. Analysis of difference and settlement of outstanding balances. Group discussion/Exercises
	III & IV	BROADSHEET of long term advances- House Building Advance and Motor Car Advance. Reasons for outstanding balances under HBA Suspense and MCA Suspense. BROADSHEETS of PF Suspense and LA Suspense. Adverse Balance in Personal Deposit Accounts and clearance of Adverse Balance Group discussion/Exercises

Day	Session	Topics
Day 4	I & II	Accounting operations of Inter-Government transactions with monetary adjustments through R.B.I, Advise Procedure and Cash Settlement System, BROADSHEETS of PAO Suspense and procedure for maintenance of Broadsheet of RBS headquarters
	III	BROADSHEETS of CAO, RB Suspense, and Concept of RBD cash balances of state Government. Procedure for settlement of suspense balances, Broadsheet of cheques ,bills & RBD
	IV	Exit test, summing up & valediction

**Awareness of ISSAIs****Working days: 03**

Day	Session	Topics
Day 1	I & II	Inauguration of course
		Introduction to ISSAI and Level Two ISSAIs
	III & IV	ISSAIs on Financial Audit
Day 2	I & II	ISSAIs on Performance Audit
	III & IV	ISSAIs on Compliance Audit
Day 3	I & II	INTOSAI GOV 9100-9199
	III	Code of Ethics in IA&AD and Gender sensitisation
	IV	Exit test, summing up & valediction

**Audit of CERA and ACES****Working days: 05**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Indirect Tax structure in India, Overview of Central Excise Act. Authority of levy of central excise duty, types of levies
	III & IV	Meaning of excisable goods, tariff classification, valuation under section 4 (Transaction value) and MRP exemptions
Day 2	I & II	Overview of CENVAT credit rules and its implementation
	III & IV	Net tax payable and maintenance of CENVAT accounts, input tax, input tax credit, output tax net tax payable
Day 3	I & II	Salient features of Service Tax, under the Act and rule position
	III & IV	Audit checks to be exercised while auditing central excise and service tax with reference to records maintained at CERA, ACES and auditee units
Day 4	I & II	Exemption remission of duty, offences penalties and refund of duty
	III & IV	Case studies on Fraud in Central Excise and Service tax in system of above taxation
Day 5	I & II	Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Exit test, summing up & valediction

**Orientation course for newly appointed Auditors/DEOs/Stenographers for AG (Audit)  
J&K Office**

**Working days: 05**

Day	Session	Topics
Day 1	I	Inauguration of the course Icebreaking session General Introduction to organisation of CAG
	II	CAG's Mandate as per Constitution of India Introduction to CAG's (DPC) Act 1971 Career prospects for Auditors/DEO's
	III & IV	Functioning of different wings of the office General office procedure, office hours, attendance, discipline, filing system, record management, leave rules etc
Day 2	I & II	Introduction to Government Accounts, Parts of Government Accounts viz Consolidated Fund, Contingency Fund and Public Account, Types of Accounts- Compiled & non-complied accounts
	III & IV	Introduction to Appropriation and Finance Accounts
Day 3	I & II	Noting and drafting-General introduction
	III & IV	Noting and drafting- Practical exercises
Day 4	I & II	Introduction to CCS (Conduct) Rules
	III & IV	Introduction to CCS (CCA) Rules
Day 5	I & II	Introduction to Audit and audit procedures
	III & IV	Introduction to Compliance audit, Financial audit and performance audit with examples Exit test, summing up & valediction

**Course on VLC concepts, Compilation of Accounts and use of VLC data by Audit**

**Working days: 05**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Importance of VLC Project and its various functions. Brief introduction to its various modules and Audit using VLC data
	III & IV	Master data, interface, system security, administration and a brief discussion on VLC hazards
Day 2	I & II	Capturing of LOP and Cash Accounts in VLC package and reconciliation of LOP/CA Impact on VLC data/processes consequent upon data import on integration/implementation of IFMS
	III & IV	Treasury Interface – impact IFMS implementation Accounting of Treasury a/c using VLC software : Capturing of data in Treasury Compilation Module, Processing and proving, deficiencies generally noticed in treasury accounts causing problems in proper accounting and remedial measures
Day 3	I & II	Accounting of Works & Forest accounts, Account Current, Debt Deposit and Remittances in VLC
	III & IV	Preparation of Annual Accounts in VLC & freezing of annual data, various reports that can be generated through VLC



Day	Session	Topics
Day 4	I & II	Use of VLC Data for analysis (using queries) relating to various modules, Master data of Classification, Book, Treasury, Works & Forest
	III & IV	VLC Data analysis in respect of for suspense, Debt Deposit and Remittances heads
Day 5	I & II	Excel as data analytic tool, Import data from VLC to MS Excel- Features of Excel Conditional formatting Filter including Advanced filter Pivot Table Practical session on data analysis Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Summing up, evaluation & valediction

**Workshop related to audit of DRDO****Working days: 02**

Day	Session	Topics
Day 1	I	Inauguration of the course Overview of DRDO's functioning
	II	Procedures for Project Formulation/ Management in DRDO (PPFM) 2016
	III & IV	Purchase Management, 2006
Day 2	I & II	Stores Management Guidelines 2004
	III	Accounting Procedure & Role of Accounting Authority (JCDA) in DRDO
	IV	Audit of DRDO Projects Summing up, evaluation & valediction

**Administrative issues:****Working days: 06**

Day	Session	Topic
Day 1	I & II	Inauguration of the course Ice-breaking session Introduction to CCS Conduct Rules, 1964
	III & IV	Disciplinary proceedings, Departmental Inquiries Act, instructions for Inquiry officer, instructions for Presenting Officer. Double jeopardy- Parallel departmental action
Day 2	I & II	Guidelines for preparing extended panel in the case of promotions, validity of a panel, review of panels, security of official information & documents
	III & IV	Procedure for imposing penalties. Minor penalties, Major penalties' without an inquiry under Article 311(2) of Constitution and major penalties with protection of inquiry under Article 311(2) of Constitution
Day 3	I & II	(i) Case study on drafting an Inquiry report (ii) Group Discussion
	III & IV	Procedure to be followed by DPC: Selection method, Evaluation of Confidential Reports, Procedure with regard to retired employees, promotion of Officers on Deputation, sealed cover

Day	Session	Topic
		cases
Day 4	I & II	Overview to Right to Information Act 2005, historical background of Right to Information in different countries, Evolution of Right to Information Act in India
	III & IV	Importance of APARs, contents and manner of writing of APARs, Mention of warnings / reprimands in APARs, communication of APARs etc
Day 5	I & II	Confirmation & seniority in Government service
	III & IV	Concept of reservation in Government services & preparation of rosters
Day 6	I & II	Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Exit test, summing up & valediction

### Induction course for newly appointed Accountants/ DEOs

Working days: 05

Day	Session	Topics
Day 1	I & II	Inauguration of the course & ice-breaking session. Introduction to FR&SR (General Rules, TA Rules, Leave Rules), Pension Rules, Pay Rules, GFR & IT Awareness
	III & IV	Punctuality & Discipline, CCS Conduct & CCA Rules
Day 2	I & II	Compilation in AG (A&E) including compilation of Works, Forest, Loans & Advances, Deposits & Remittances etc
	III & IV	Introduction to VLC application software
Day 3	I & II	Introduction to Finance & Appropriation Accounts
	III & IV	Budget meaning, Introduction to Annual Financial Statement, Parts of Government Account, Consolidated Fund, Contingency Fund, Public Account
Day 4	I & II	Important functions of IA&AD and introduction to CAG's DPC Act 1971
	III & IV	Dak Management, noting & drafting, maintenance of diaries and office procedure
Day 5	I & II	Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Exit Test, summing up & valediction

### Statistical sampling

Working days: 05

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session Entry behaviour test Descriptive statistics: 1. What is data? ( Qualitative vs Quantitative data) 2. What is an Attribute? 3. Frequency distribution of data 4. Concept of random variable

Day	Session	Topics
	II	1. Measure of Central Tendency (Mean, Median and Mode): Concept, measure & applicability 2. Measure of Dispersion (Range, Standard Deviation & Coefficient of variation): Concept, measure & applicability
	III & IV	1. Classical definition of probability: Concepts with examples 2. Probability distribution (Binomial, Poisson & Normal distribution): Concepts & applicability Practical Using Excel/IDEA package to demonstrate different statistics using live data and interpret the statistics to draw conclusion about the distribution of the data
Day 2	I	1. What is Statistical Sampling? 2. How it is different from judgmental and convenience sampling. 3. Advantage of statistical sampling 4. What is Random sampling & concept of sampling frame?
	II	1. Different techniques of statistical sampling: Simple Random Sampling (SRS), Systematic Random Sampling: concepts, definition & applicability 2. Methodology of drawing samples using SRS & Systematic (both Linear Systematic and Circular Systematic) using, (a) Random Number Table & (b) IDEA package 3. Estimation formulae for estimation of population average, total and proportion of an attribute & corresponding estimation of standard errors: (Only the formulae to be stated, without proof)
	III & IV	1. Probability Proportional to Size (PPS) sampling: concept, definition & applicability 2. Different techniques of drawing samples for PPS design (Cumulative total method, Prof. Lahiri's method of drawing samples) 3. PPS- Systematic sampling & its method of drawing samples 4. Estimation formulae for estimation of population average, total and corresponding estimation of standard errors & concept of multiplier in sampling. (Only the formulae to be stated without proof) 5. Problems on selection of samples & evaluation of few characters of interest using SRSWR, SRSWOR, System, PPS, and PPS- systematic design
Day 3	I & II	1. Stratification in sampling 2. Cluster Sampling 3. Stratification vs. Cluster sampling 4. Advantages of stratification. 5. Estimation formulae under stratification 6. Demonstrate with examples (i) Multistage statistical sampling with particular reference to two-stage sampling: concepts & applicability (ii) Estimation formulae using two- stage design- 1st stage as PPSWR and the 2 <sup>nd</sup> stage as SRSWOR-SRSWOR in both the stages
	III & IV	Practical:

Day	Session	Topics
		Selection of samples under a two- stage stratified design from a given set of data & estimation of two characteristics of the population from the selected sample
Day 4	I & II	1. Audit Samples: (a) What is statistical Audit Sampling? (b) Its advantages in audit (c) Risk of statistical sampling 2. Attribute vs. Variable Sampling (a) Attribute sampling plan- determination of optimum sample size along with concepts of confidence level, precision & population deviation rate (b) Variable sampling plan- determination of optimum samples size along with concepts of confidence level, precision & population standard deviation (c) Un-stratified Mean Per Unit (d) Stratified Mean Per Unit
	III & IV	1. Concept of alpha & beta risk & their relevance in audit hypothesis testing 2. Concept of tolerable mis-statement & materiality in audit hypothesis testing 3. Compliance test vs. Substantive test in audit 4. Monetary Unit Sampling (MUS) & demonstration of planning and selection of samples using IDEA 5. Practical example of selection of samples using IDEA-MU
Day 5	I & II	Risk assessment & sampling in audit 1. Risk based analysis & the risk model in audit 2. Risk perception as input to statistical sampling 3. Case Studies Discussion on risk assessment and statistical sampling with Case studies
	III & IV	Code of Ethics in IA&AD and Gender sensitisation Exit test, summing up & valediction

**Refreshers course on IFMS (its impact on process of accounting in A&E, Utilisation of IFMS data by Audit & Fundamental of PFMS) earlier CPMS**

**Working days: 05**

Day	Session	Topics
Day 1	I & II	Introduction to IFMS, A brief history. Department's objective/Goal to Introduce IFMS. Expectation of the Stakeholders. Challenges & benefits of IFMS Integrated work flow of the project
	III & IV	Modules and Growth ,Integrated Work Flow, Extents and Outreach, Integration with other e-Gov. projects ,Cost effectiveness ,Outcomes and Impacts ,Usages of emerging Technologies ,Cyber Security Measures & IT Infrastructure
Day 2	I & II	Integration with VLC Software - integrated financial functions, Planning, Budgeting, Expenditure management, Revenue management, Pensions, MIS & other functions. Integration across Government Departments & other Stakeholders (employees,

Day	Session	Topics
Day 3		pensioners, RBI, Banks, AG & others)
	III & IV	Fundamental of PFMS (earlier CPMS)
	I & II	BEAMS - Budget Estimation, Allocation, Monitoring System (VITRAN) Treasury Net – Computerisation and linking of all the State treasuries with central server Treasury Module (RAJKOSH)
	III & IV	GRAS- Government Receipt Accounting System, Virtual Treasury including e-Challan module with Department's objective/Goal to Introduce it. GRIPS (Government Receipt Portal System) Pay Manager & other Modules of IFMS
Day 4	I & II	Utilisation of IFMS data by Audit & Audit of IFMS Environment Checks and validation exercised , revised procedures adopted on implementation of IFMS i.e secondary compilation process
	III & IV	Impact Analysis on Budgets ,Receipts, Expenditure, Payroll, Employee Claims Pensions, Accounts, Fund Management, Audit, Reporting Introduction to available On line Reports
Day 5	I & II	Public Services – Birth Certificate, Death Certificate, Caste Certificate, Trade Certificate, Residence Certificate, Tax Assessment Register Code of Ethics in IA&AD and Gender sensitisation
	III & IV	Summing up, evaluation and valediction

**Value Added Tax****Working days: 05**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session Tax structure in India, Indirect Tax Structure in India- Need for rationalisation
	III & IV	VAT- International experience Design of VAT structure of J&K
Day 2	I & II	A Typical VAT Act 2005 of J&K
	III & IV	Important Definition under VAT Act Liability, registration & schedules
Day 3	I & II	Net Tax Payable & maintenance of VAT Accounts, Input Tax Credit, Output Tax, Net Tax payable
	III & IV	Maintenance of A/C by transporters. Inspection, search and seizure of A/Cs. Measures to regulate transport of goods & imposition of penalty
Day 4	I & II	Scrutiny & verification of returns. Assessment under VAT Act- Recovery proceedings Refunds. Case study on evasion under the VAT System
	III & IV	Audit of VAT. Case studies on fraud in VAT system of Taxation
Day 5	I & II	Audit Manual, Legal provision relating to audit, types of audit. frequency of audit, Preparation for audit, conduct of audit, measuring the result of audit & audit information

Day	Session	Topics
	III	Code of Ethics in IA&AD and Gender sensitisation
	IV	Exit test, summing up & valediction

### Workshop on Right to information Act, handling of Court cases and other legal aspects

Working days: 02

Day	Session	Topics
Day 1	I & II	Inauguration of the course Salient features of the RTI Act Historical perspective of Right to Information Act 2005 Rights conferred on the citizen Responsibilities of Public Authorities Process of providing information including Third Party Information Duties of CPIOs/ACPIOs Powers and Functions of Central/State Information Commission Exemptions from disclosure Appeal procedure and Penalties-
	III & IV	Communication Policy of IA & AD: Appointment of CPIO/PIO, Instructions regarding disclosure of Information pertaining to Office and upkeep/prompt updating of Information on Office Website.
Day 2	I & II	Legal overview on handling & documentation of Court cases /CAT cases and legal Notice etc in Office Group exercises and case studies to acquaint practical application of provisions of RTI Act-2005 Open session for discussion on case studies
	III & IV	Group exercises & RTI Act Quiz Summing up and valediction

### Audit of Direct Tax

Working days: 05

Day	Session	Topic
Day 1	I & II	Inauguration of the course Carry forward/set off losses
	III & IV	MAT provision under Income Tax Act including computation of bank profit
Day 2	I & II	Assessment of Charitable trusts
	III & IV	Study of balance sheet and profit and loss accounts
Day 3	I & II	TDS/TCS provisions under IT Act and advance payment of tax
	III & IV	Interest chargeable/payable under different provisions of IT Act
Day 4	I & II	Assessment of HUF
	III & IV	Income from Capital Gains; exemption and deduction available thereunder alongwith relevant case laws
Day 5	I & II	Income from Business as profession including Section 32 to 37, 40, 40A, 41, 42, 43, 43A, 43B, 43C, 43D, 44, 44A, 44AA, 44AB, 44AD, 44AE and 44AF



Day	Session	Topic
	III & IV	Code of Ethics in IA&AD and Gender sensitisation General discussion & valediction

**Indian Accounting Standards****Working days: 03**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Ice-breaking session Ind AS 101-First time adoption of Indian Accounting Standards The Companies (Indian Accounting standards) Rules, 2015- General Introduction
	III & IV	Ind AS 1-Presentation of Financial Statements, Ind AS 2-Inventories, Ind AS 37-Provisions, Contingent Liabilities & Contingent Assets
Day 2	I & II	Ind AS 113-Fair Value Measurement, Ind AS 10-Events after the Reporting Period, Ind AS 7-Statement of Cash Flows
	III & IV	Ind AS 20-Accounting for Government Grants and Disclosure of Government Assistance, Ind AS 19-Employees Benefits, Ind AS 23-Borrowing Costs, Case studies/exercises
Day 3	I & II	Ind AS 33-Earnings per Share, Ind AS 110-Consolidated Financial Statements, Ind AS 12- Income Taxes, Case studies/exercises
	III & IV	Ind AS 105 Non-current Assets held for Sale and Discontinued Operations, Ind AS 34-Interim Financial Reporting, Ind AS 38-Intangible Assets, Ind AS 36-Impairment of Assets

**Budget, FRBM, Government Accounts with latest developments including GFS (1986-2001-2014), accrual Accounting & role of GASAB****Working days: 05**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Budget document, main features of FRBM and latest developments in Budget such as Railway Budget merger, discarding of plan-Non plan Classification of expenditure, preponement of Budget cycle and other important reforms under consideration
	III & IV	The main divisions of Government Accounts; The main features of how the Government transactions are exhibited in final Accounts
Day 2	I & II	Introduction to Accrual Accounting System – GASAB and its role on development of Government Accounting Standards for implementation of accrual accounting system, IGASs, IGFRSs, IFMS
	III & IV	Compilation of Accounts in the A&E Offices and impact of IFMS
Day 3	I & II	Accounting operations of all Inter-Government transactions with monetary adjustments through RBI Advice Procedure and Cash Settlement System
	III & IV	Accounting of transactions under the Debt, Deposit and Remittance Heads and check exercised in A&E Offices & clearance of Suspense balances

Day	Session	Topics
Day 4	I & II	Preparation of Finance and Appropriation Accounts, Objective and concepts underlying financial statements and understanding the New Format of Finance Accounts
	III & IV	Role and Objectives of PFMS (Public Financial Management System)
Day 5	I & II	Introduction to GFS Manual-2001, what are the uses of GFS, Purpose, Features of GFS System, Coverage of GFS System, The analytical framework of GFS
	III & IV	Code of Ethics in IA&AD and Gender sensitization Summing up & valediction

### **Workshop on High Value Contract & Contract Management (for Defence Audit offices)**

**Working days: 03**

Day	Session	Topics
Day 1	I & II	Inauguration of the course Capital Acquisition- Acquisition process involving various functions for schemes categorised as 'Buy', 'Buy & Make with ToT' and 'Buy & Make (Indian)'
	III	Capital Acquisition- Acquisition process involving various functions under 'Make' procedure and acquisition under Fast Track Procedure
	IV	General/special conditions of works contract (MES/MAP)
Day 2	I	Revenue Procurement- Objective & policy, source, quality & tendering
	II	Revenue Procurement - Evaluation of quotations & price reasonability, approval process & conclusion of contract including conditions of contract
	III	Revenue Procurement - Concept of foreign contract, contract with PSUs & standard conditions of foreign contract
	IV	Revenue Procurement - Familiarisation with Pre Dispatch Inspection (PDI), schedule of delivery, role of DGQA, familiarisation with payment terms, option clause, letter of credit, bank guarantee, security deposit
Day 3	I	Familiarisation with Defence Work Procedure (DWP) and Married Accommodation Project (MAP), RAR payment
	II	Extension, amendment and deviation (works / stores / equipment contract), termination of contract, forfeiture of security deposit, blacklisting of contractor, risk & cost contract
	III	Completion of contract, final payment, return of security, withholding of amount for warranty period
	IV	Exit test, summing up & valediction

**Audit Reporting**  
**Working days: 03**

Day	Session	Topics
Day 1	I	Inauguration of the course Ice-breaking session Introduction to Audit Reporting, covering key aspect of audit reporting as detailed in Level 2 and Level 3 of ISSAIs
	II	Compliance Audit Reports with focus on compliance audit reporting requirements as envisaged in ISSAI 4100
	III & IV	Components of Audit Paragraph with focuses of components of a paragraph in a report - Audit criteria - Condition (evidence) - Cause - Effect - Audit conclusion - Recommendation
Day 2	I & II	Link between Report, audit objectives & working paper with emphasis on linkage between audit objectives identified at the planning stage & the audit report -Audit objectives and issue analysis -Reporting against audit objective -Working paper -Linkage between report, audit objective & working paper
	III & IV	Balanced & fair reporting with focus on -Characteristics of audit evidence -Consideration of audited agencies' response & views
Day 3	I & II	Audit Report- language and structure: - Audit memos, inspection reports & audit reports - Sequencing audit findings and structuring and audit paragraph - Common pitfalls in the language used in audit reports
	III	Style Guide, focus on the key requirements of the Style Guide issued by the Headquarters' office
	IV	Exit test, summing up & valediction

**Performance Auditing**  
**Working days: 05**

Day	Session	Topics
Day 1	I & II	Inauguration of the course, Ice-breaking session Introduction to Performance Audit, mandate for Performance Audit, 3 E's concept, specific nature of Performance Audit and programme evaluation etc. What was the earlier method? What is the new one?
	III & IV	Performance Audit for selected subject: Performance Audit Plan, understanding the programme, audit organisation and environment, understanding the subject, risk analysis. Hands-on exercise

<b>Day</b>	<b>Session</b>	<b>Topics</b>
<b>Day 2</b>	<b>I &amp; II</b>	<b>Performance Audit for selected subject: Pilot study, preliminary survey criteria, Role of criteria in Performance Audit, development of guidelines etc</b>
	<b>III &amp; IV</b>	<b>Implementation of Performance Audit on the selected subject- Audit engagement process, entry conference, development of audit questions and audit programmes, development of findings, recommendations, communication of findings, audit memoranda Discussion papers, exit conference etc</b>
<b>Day 3</b>	<b>I &amp; II</b>	<b>Hands-on exercises Group discussion on implementation of Performance Audit</b>
	<b>III &amp; IV</b>	<b>Evidence &amp; documentation</b>
<b>Day 4</b>	<b>I &amp; II</b>	<b>Evidence: Types &amp; sources Exercise/ group discussion</b>
	<b>III &amp; IV</b>	<b>Reporting process. Discussion &amp; case study</b>
<b>Day 5</b>	<b>I</b>	<b>Supervision, review &amp; quality control</b>
	<b>II &amp; III</b>	<b>Code of Ethics in IA&amp;AD and Gender sensitisation</b>
	<b>IV</b>	<b>Exit test, summing up &amp; valediction</b>

## II Information Technology Courses

### Audit in IT environment for Group B officers of Audit Offices

Working days: 06

Day	Session	Topics
Day 1	I	Inauguration of the course
		Ice-breaking session Entry Behaviour Test (EBT)
	II	Understanding IT environment- Challenges and opportunities
	III	Importance of controls with specific reference to Application Controls
	IV	Introduction to CAATs – IDEA and Excel
Day 2	I	Excel as data analytic tool- Features of Excel (we intend to cover the aspects relating to following underlining the purpose for which these are used as Audit Tool) <ul style="list-style-type: none"> <li>• Conditional formatting</li> <li>• Filter including Advanced filter</li> <li>• Pivot Table</li> <li>• Hands on session</li> </ul>
	II	Excel functions – User defined functions <ul style="list-style-type: none"> <li>• Numeric</li> <li>• Text</li> <li>• Conditional</li> <li>• Date and time</li> <li>• Financial</li> <li>• Aggregation</li> </ul>
	III & IV	Hands on session
Day 3	I	Creating Projects – Managed and External, Import of data from diverse formats –Excel, Access, csv, text; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
	II	Hands on session
	III	Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data – Quick Index, Composite Index, Sorting Data
	IV	Hands on session
Day 4	I	Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarisation
	II	Hands on session
	III	Data Extraction – Direct extraction, Key value extraction, Top/Bottom Records extraction, Indexed extraction Working with multiple databases – Join, Visual Connector, Append, Compare
	IV	Hands on session
Day 5	I	Commonly used @ Functions in IDEA, introduction to # functions
	II	Stratification of Data, Aging analysis, Sampling

Day	Session	Topics
	III & IV	Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA Revision & Queries Hands on session Case Study – Selection of vouchers
Day 6	I, II & III	Way Forward – Overview of Qlikview
	IV	Way Forward Tableau
		Exit test, summing up & valediction

### Using MS Excel and MS Access in IT Audit

Working days: 05

Day	Session	Topics
Day 1	I	Inauguration of the course
		Ice-breaking session
		Entry Behaviour Test (EBT)
	II & III	MS Excel Spreadsheet, Cell Address, Input Data Using Functions: Arithmetic & Statistical Functions, Text Functions, Logical & Date Functions
	IV	Hands on session
Day 2	I & II	Data analysis using MS Excel, Duplicate detection, GAP detection, Test of accuracy, test of occurrence, stratification using frequency function
	III	Importing different types of files into Excel for analysis, Sorting, filtering, Advance filtering & Conditional formatting
	IV	Hands on session
Day 3	I & II	Power Pivot in Excel, adding data to Power Pivot, preparing data for analysis, Work with Relationships in Pivot Tables
	III & IV	M S Access Concept of Database, Creating Table, Data Types and Formats, understand different types of Relationships between Tables
Day 4	I & II	M S Access Data analysis techniques using Query Design
	III & IV	Hands on session
Day 5	I & II	M S Access functions Forms & Reports
	III & IV	Codes of ethics in IA&AD & Gender sensitisation



**Oracle-Sql queries****Working days: 03**

Day	Session	Topics
Day 1	I & II	Inauguration of the course SQL Overview Relational database concepts, specific products, SQL syntax rules, Data definition, Data manipulation and data control statements <input type="checkbox"/> SQL Creating, managing & updating Tables Create, Alter & Drop Table. Manipulating data using INSERT, UPDATE and DELETE statements, constraints Commit & Rollback <input type="checkbox"/> SQL Select Statements The SELECT clause, columns and aliases, where expressions, character strings and Date, order by expressions how null values behave, using operators (BETWEEN, IN, LIKE, IS NULL, AND OR NOT)
	III & IV	Practical session
Day 2	I & II	<input type="checkbox"/> SQL Functions and Expressions Eliminating duplicates with DISTINCT arithmetic expressions, replacing null values, strings, concatenation, other string functions, Numeric operations, including rounding, Date and time functions & Nested table expressions <input type="checkbox"/> Displaying data from multiple Tables-SQL Joins Inner joins, Table aliases, Left, right and full outer joins & Self-joins <input type="checkbox"/> SQL Sub queries and Unions Intersection with IN and EXISTS Subqueries, Difference with NOT IN and NOT EXISTS subqueries, purpose and usage of UNION and UNIONALL
	III & IV	Practical session
Day 3	I & II	<input type="checkbox"/> SQL Summarisation Aggregating Data using Group and Having functions - MIN, MAX,AVG, SUM and COUNT <input type="checkbox"/> SQL Loader
	III & IV	Practical session Exit test, summing up & valediction

**E Resource Profile****I Infrastructural facilities**

The Institute has a separate double storey office building in the premises of Principal Accountant General (Audit), Jammu and Kashmir, Shakti Nagar, Jammu.

Principal Director's Chamber, Administrative Branch, Lecture hall and Library cum reading room are on the first floor. The ground floor comprises of computer lab having 21 nodes training branch, conference hall, stationery store and caretaker's room.

The RTI is fully equipped with modern training aids viz. LCD projectors with White boards and flip charts. The computers installed in the two labs are connected through LAN and to a UPS having two hours battery back-up. A broadband Internet connectivity is available in RTI for use of Officers / trainees to update their knowledge in different fields.

**Hostel facilities**

A hostel complex exists adjacent to the office complex having 27 rooms including 6 VIP rooms. The hostel was renovated in 2015-16. Rooms for participants are on twin sharing basis and are equipped with attach bathrooms and Split AC's.

**(i) Outdoor recreational facilities**

The trainees can use badminton court adjacent to the office building.

**(ii) Indoor recreational facilities**

a. Indoor games are available in the recreational hall.

b. There is a facility of Gymnasium and Yoga in the hostel building.

**Other Achievements**

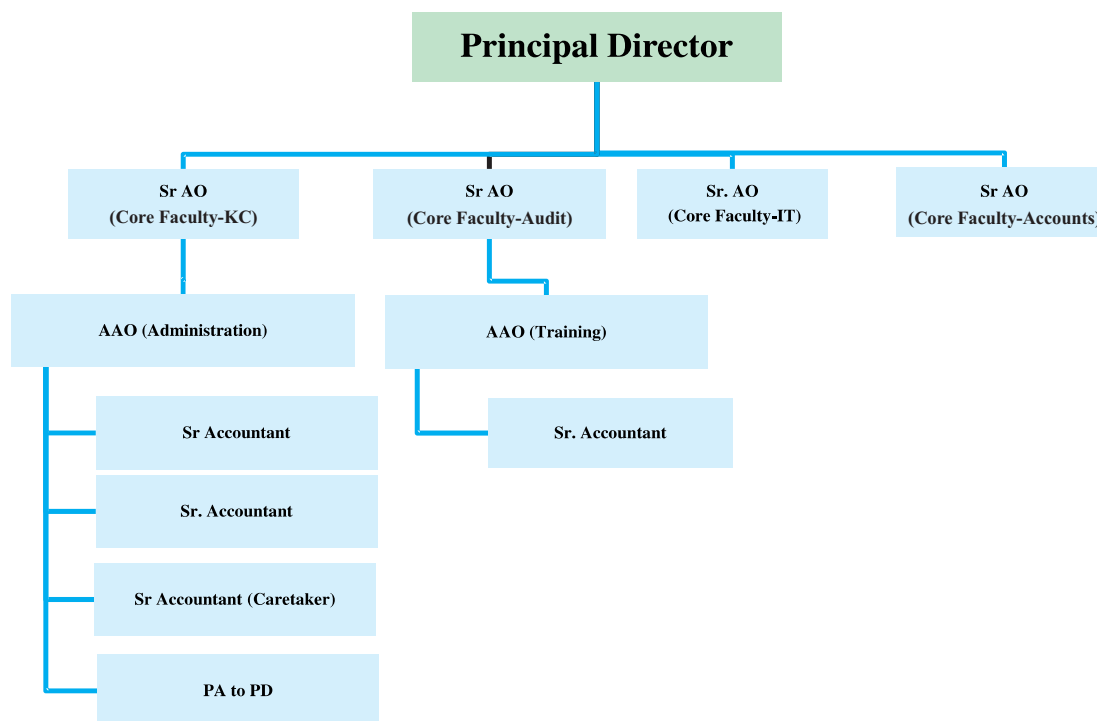
(i) Yoga classes are conducted in the morning or evening for participants on demand.

**(ii) Library**

RTI has a library containing 2958 books. A software application for its management is developed in-house and is put to use from February 2017.

## II Personnel

### 1. Organisational Chart



### 2. Sanctioned Staff Strength and Men in position

The availability of staff vis-a-vis sanctioned strength of the staff of RTI, Jammu as on 31.03.2017 is as under:

S.No	Post	Sanctioned Strength	Men in position	Shortage
1.	Sr. Administrative Officer/Core Faculty	3	3	Nil
2.	Sr. Administrative Officer/Core Faculty IT	1	1	Nil
3.	Assistant Administrative Officer	2	2	Nil
4.	Sr. Accountant/Auditor Accountant/Auditor	4	4	Nil
5.	Personal Assistant	1	Nil	1
6.	Driver	2	Nil	2
7.	MTS	6	2	4
8.	Cook	1	Nil	1
9.	Tea/Coffee Maker	1	Nil	1
Total		21	12	9

Note: One Sr. Accountant has been assigned caretaking duties

### III Budget

#### Expenditure on salaries and office expenses

Rupees in lakh

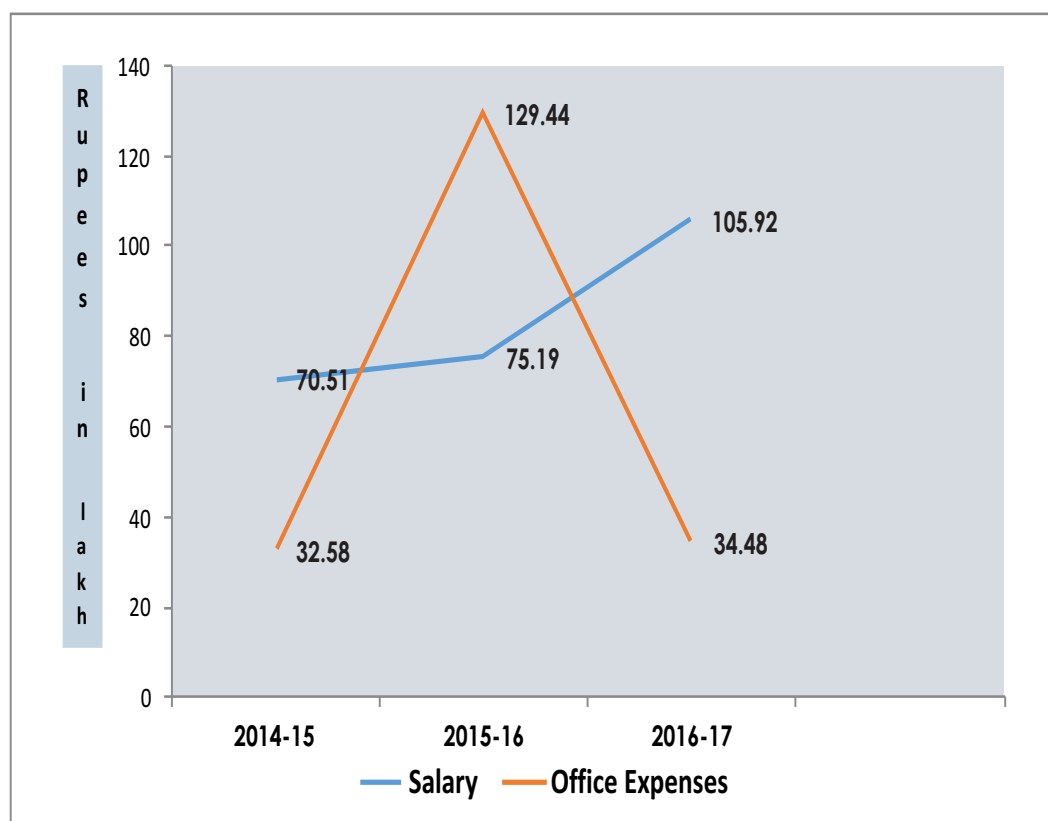
	2014-15	2015-16	2016-17
Salaries <sup>1</sup>	70.51	75.19	105.92
Office Expenses	32.58	129.44	34.48

#### Head wise break up of expenditure

Rupees in lakh

	2014-15	2015-16	2016-17
Other Office Expenses	31.58 <sup>2</sup>	128.44 <sup>3</sup>	33.48 <sup>4</sup>
Book and Publications	-	-	-
Stationery and Printing	1.00	1.00	1.00

#### Year-wise comparison of Salary and Office Expenses



<sup>1</sup> Group B and Non-Gazetted Establishment

<sup>2</sup> Includes OE Special Contingency of Rs. 12.02 lakh

<sup>3</sup> Includes OE Special Contingency of Rs. 102.64 lakh

<sup>4</sup> Includes OE Special Contingency of Rs. 13.91 lakh

**F Achievements****I Training statistics**

Details of number of courses conducted, officials trained and number of training days for the last five years are as under:

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>General Courses:</b>					
Courses Conducted	24	31	32	26 <sup>5</sup>	22 <sup>6</sup>
Officials Trained	397	483	500	409	384
Number of Training Days	106	141	129	127	127
<b>IT Courses:</b>					
Courses Conducted	10	12	14	14 <sup>7</sup>	13
Officials Trained	139	161	216	207	172
Number of Training Days	63	67	63	65	82

**Additional Courses conducted during 2016-17**

#	Course Title	Duration (in days)	Period		Officials Trained
			From	To	
General Courses					
1.	Course for newly appointed Accountants/Clerks/DEOs of the office of AG (A&E)J&K	5	29.08.2016	02.09.2016	21
2.	Course for newly appointed Accountants/Clerks/DEOs of the office of AG (A&E)J&K	5	05.09.2016	09.09.2016	17
3.	Training for Trainers on ‘Statistics for Data Analytics’	3	26.09.2016	28.09.2016	15
4.	Goods and Services Tax	5	26.12.2016	30.12.2016	16
5.	Goods and Services Tax	5	13.02.2017	17.02.2017	16

**II Slots targeted vis-a-vis achieved**

Details of actual utilisation of slots against allotted number of slots during the year 2016-17 are as under:

	Slots targeted	Slots achieved
General Courses	309	384
Information technology Courses	183	172

<sup>5</sup> Includes three additional courses conducted during 2015-16

<sup>6</sup> Includes five additional courses conducted during 2016-17

<sup>7</sup> Includes four additional courses conducted during 2015-16

### **III Other achievements**

RTI Jammu has also prepared STM on following subjects for use by RTIs/RTCs and other offices of IA&AD.

1. Financial Audit of Autonomous Bodies
2. Human Resource Development, Leadership, Communication and Motivation
3. Government Accounting
4. Pension Entitlements
5. Public Exchequer Control
6. Audit of Value Added Tax
7. Gender Sensitisation
8. Budget and General Financial System (GFS)



Participants in Dining Hall



Participants at lunch





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Hostel	2581165
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Visit us at	<a href="http://rtijammu.cag.gov.in">http://rtijammu.cag.gov.in</a>