Calendar of Training Programmes

2024-25

INDIAN AUDIT & ACCOUNTS DEPARTMENT

REGIONAL CAPACITY BUILDING AND KNOWLEDGE INSTITUTE, JAIPUR

A.G. Colony, Bajaj Nagar, Jaipur – 302015

Website: https://cag.gov.in/rti/jaipur

Preface

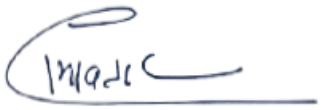
It gives me great pleasure to forward the Training Calendar 2024-25 of the Regional Capacity Building and Knowledge Institute (RCBKI), Jaipur. The training calendar sets out the training courses- General as well as EDP planned by the Institute to be conducted during 2024-25. The calendar has been drawn up based on training needs projected by user offices and instructions of the Headquarter received from time to time. In designing the courses, participants' feedback as well as suggestions of user offices have been kept in view.

The Institute is bound to adhere to high standards for conducting training courses and evaluating training activities. The Institute is also striving to continually improve the effectiveness of the training delivery methods. It has, therefore, been a constant endeavor of the Institute to adopt a professional approach in the delivery of training programs through continuous review of the course structure, expert faculty engagement and improvement in training methods.

RCCBKI is having ceiling mounted projectors in Conference Hall, Lecture Room and EDP Labs for effective Power Point Presentations. Video Conferencing facility has been installed in Conference Hall. Internet-enabled computers have been placed in Hostel Room for trainees to review video, training materials etc. The institute is planning to install smart class in the lecture hall with upgraded sound system, interactive board and Hi-resolution advanced camera. Institute purchased a DJ sound system for the use in cultural meets during training course as extra-curricular activities.

I convey my sincere thanks to all members of the RAC for their suggestions and valuable guidance for overall improvement of the Institute. I also express my sincere thanks to the officers and staff of this Institute for their sincere and significant contribution for the smooth running of the Institute.

We, in our Institute, would keep striving to make it a true center of training and learning.



Ramawatar Sharma
Principal Director

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A. Profile

I. Introduction

The Regional Capacity Building and Knowledge Institute, Jaipur functions with the aim of upgrading knowledge, skills, attributes, and capacities of the manpower of the user offices of the IA&AD to help them perform their functions adequately and with a sense of professionalism. Since its inauguration in February 1986, the Institute has completed 38th year of its smooth functioning. The Institute conducts General and EDP courses for Group A, B and C officials of linked offices of Indian Audit & Accounts Department. This apart, the Institute also holds seminars/workshops for IA&AS Officers/Group A and B Officers.

As to date, the Institute caters primarily to the training needs of 22 offices (for General programmes and EDP programmes) located in the states of Rajasthan and Delhi.

II. Organizational set up

The Regional Capacity Building and Knowledge Institute is headed by Principal Director who exercises administrative as well as financial powers as Head of the Department. He is assisted by three Sr. AOs/Core Faculty (General), two AAOs/Core Faculty (EDP), one AAO (Admn), two AAOs (eHRMS) and two AAOs/Core Faculty (OIOS).

Members of core faculty and other staff are appointed on a deputation basis from the offices of IA&AD. While selecting the faculty, persons with proven expertise and aptitude for teaching and research are considered. The tenure of the core faculty is extended subject to their satisfactory performance.

III. Methodology of Training

The basic methodology of training adopted by the Institute is trainee centered. Various methods for imparting training viz. Lectures, STMs, Case studies, Group discussions, Role play, Demonstrations, Presentations, field visits etc. are adopted for effective learning. While following the methodology, general standards of training wherever applicable are followed.

IV. Regional Advisory Committee (RAC)

(i) Accountant General (Audit II), Rajasthan, Jaipur.
(ii) Principal Director of Audit (NWR), Jaipur
(iii) Director General of Audit (Central), Ahmedabad Branch at Jaipur
(iv) Principal Director of Audit (F&C), New Delhi Branch at Jaipur
(v) Principal Accountant General (Audit), Delhi, New Delhi
(vi) Accountant General (A&E), Rajasthan, Jaipur
(vii) Principal Accountant General (Audit I), Rajasthan, Jaipur.
(viii) Director General of Audit (Central Expenditure), New Delhi
(ix) Director General of Audit (Central Receipts), New Delhi
(x) Principal Director of Audit (Industries & Corporate Affairs), New Delhi
(xi) Director General of Audit, (Railway-Commercial), New Delhi
(xii) Director General of Audit (Northern Railway), New Delhi
(xiii) Principal Director of Audit, (Infrastructure), New Delhi
(xiv) Director General of Audit, (Energy), New Delhi
(xv) Director General of Audit, (A,F&W,R), New Delhi
(xvi) Principal Director of Audit (F&C), New Delhi
(xvii) Director General of Audit (Defence Services), New Delhi
(xviii) Director General of Audit (Navy), New Delhi
(xix) Director General of Audit (Environment & Scientific Department), New Delhi
(xx) Principal Director of Audit, (Air Force), New Delhi
(xxi) Director General, HQ, O/o CAG of India, New Delhi
(xxii) Director, O/o Deputy Director of Audit (Defence Services), New Delhi Branch at Delhi Cantt
(xxiii) Representative from Headquarters Office (C.B. Wing).
(xxiv) Principal Director, RCBKI, Jaipur (Member Secretary)

V. Jurisdiction of RCBKI

List of User Offices
For All Types of Courses

S.NO.	NAME OF THE OFFICE	STATION
1.	Accountant General (A&E), Rajasthan	Jaipur
2.	Principal Accountant General (Audit I), Rajasthan	Jaipur
3.	Accountant General (Audit II), Rajasthan	Jaipur
4.	Principal Director of Audit (NWR), Jaipur	Jaipur
5.	Principal Director of Audit (Central), Ahmedabad Branch at Jaipur	Jaipur
6.	Principal Director of Audit (F & C), New Delhi Branch at Jaipur	Jaipur
7.	CAG of India, New Delhi	New Delhi
8.	Principal Accountant General (Audit), Delhi	New Delhi
9.	Director General of Audit (Central Expenditure), New Delhi	New Delhi
10.	Director General of Audit (Central Receipts), New Delhi	New Delhi
11.	Principal Director of Audit (Industry & Corporate Affairs), New Delhi	New Delhi
12.	Director General of Audit, (Railway-Commercial), New Delhi	New Delhi
13.	Director General of Audit (Northern Railway), New Delhi	New Delhi
14.	Principal Director of Audit, (Infrastructure), New Delhi	New Delhi
15.	Director General of Audit, (Energy), New Delhi	New Delhi
16.	Director General of Audit, (AF&WR), New Delhi	New Delhi
17.	Principal Director of Audit (F&C), New Delhi	New Delhi
18.	Director General of Audit (Defence Services), New Delhi	New Delhi
19.	Director General of Audit (Navy), New Delhi	New Delhi
20.	Principal Director of Audit, (Air Force), New Delhi	New Delhi
21.	Director General of Audit (Environment & Scientific Department), New Delhi	New Delhi
22.	Deputy Director of Audit (Defence Services), New Delhi Branch at Delhi Cantt	Delhi Cantt

VI. Knowledge Centre

As per Headquarters instruction, domain areas have been allocated across RCBKIs/KCs to enable them to become a one stop repository of knowledge in their assigned domains or subdomains. The focus of RCBKIs/Cs is on knowledge building and dissemination, staying current with international best practices in audit and accounts, methodologies, and domain knowledge. RCBKIs/Cs are expected to develop and update structured training modules, research papers, case studies etc.

The Knowledge Centre topics allocated (08 May 2020) to RCBKI, Jaipur by the Knowledge and Capacity Building (K&CB) Wing of Headquarters were revised by the Strategic Knowledge Committee. The following topics were reallocated to RCBKI, Jaipur as follows:

Topics Up to 02.10.2023	Topics w.e.f 03.10.2023	Mentor
• Performance Audit • Social Sector Audit incl. SPVs, Trust/ Societies implementing beneficiary oriented schemes. • Legal Matters handled by IAA&D	• Performance Audit	Shri K S Subramanian DAI

Structured Training Modules (STMs) on KCT i.e. 'Performance Audit' was prepared by this Institute, and it was updated in May 2023.

B. Courses at a Glance

I. Abstract of General Courses

Sl. No.	Course Title	No of Course	Courses Duration
1	6 Weeks Orientation Training for DRAAOs/DPAAOs/Supervisors	2	30
2	Performance Audit	2	5
3	Commercial Audit with focus on provisions of Companies Act, 2013 **(online)**	1	5
4	Rules and Principles of Govt. Accounting	2	5
5	Accounting Standards including Ind.AS **(online)**	2	5
6	Audit of Works Accounts	1	5
7	Audit Planning	1	5
8	MCTP Level 3	1	6
9	Goods and Service Tax	2	5
10	Contract Management and GeM	1	5
11	Compliance and Financial Audit of Autonomous Bodies	2	5
12	Financial Management	1	3
13	General Administration	1	3
14	Audit of Procurement	1	3
15	MCTP Level 2	1	6
16	Works Accounts	1	3
17	Induction Training for DRAAOs	1	65
18	Induction Training for Divisional Accountant (Probationers)	2	14
19	Specific Training for Divisional Accountant (Probationers)	2	10
20	All India Workshop on Performance Audit	1	2
21	All India Seminar on Performance Audit	2	2

II. Abstract of EDP Courses

S. No.	Course Title	No. of courses	Course Duration
1.	MS Office (Advanced)	3	5
2.	e-Office **(online)**	2	2
3.	Audit in IT Environment	2	5
4.	Data Analytics, Visualization and Presentation Skills	2	5
5.	AI & Cloud Computing	1	5
6.	Audit of IT System	1	5
7.	IDEA	1	5
8.	OIOS	1	3

C. CALENDAR OF TRAINING PROGRAMMES 2024-25

I. GENERAL COURSES

S. No.	Course Title	Course duration	Day	Office Name	Slots	Total
April 2024						
1*	**6 Weeks orientation Training for DRAAOs/DPAAOs/ Supervisors**	**04.04.24 to 17.05.24**	**30**	AG(A&E), RJ	10	**21**
				AG(Au-I), RJ	4	
				AG(Au-II), RJ	3	
				Br. DGA(C), Ahm, RJ	3	
				PDA (NWR), RJ	1	
2	**Goods and Services Tax**	**29.04.24 to 03.05.24**	**05**	DGA (F&C), ND	4	**30**
				DGA (CR), ND	4	
				AG(Au-I), RJ	3	
				DGA (CE), ND	3	
				Br. DGA(C), Ahm, RJ	2	
				DGA(E), ND	2	
				CAG, ND	2	
				DGA (ICA), ND	2	
				DGA (AF), ND	2	
				PDA (NWR), RJ	1	
				PDA(I), ND	1	
				DGA (AF&WR), ND	1	
				PAG (Au), ND	1	
				DGA (Def S), ND	1	
				PDA (RC), ND	1	
May 2024						
3	**Performance Audit**	**06.05.24 to 10.05.24**	**5**	Br. DGA(C), Ahm, RJ	5	**29**
				AG(Au-I), RJ	3	
				PAG (Au), ND	3	
				DGA (CR), ND	3	
				AG(Au-II), RJ	2	
				DGA (F&C), ND	2	
				DGA (CE), ND	2	
				PDA (NWR), RJ	1	
				Br. PDA (F&C), RJ	1	
				DGA (ESD), ND	1	
				DGA(E), ND	1	
				PDA(I), ND	1	
				DGA (ICA), ND	1	
				DGA (AF&WR), ND	1	
				DGA (Def S), ND	1	
				DGA (AF), ND	1	
4	**Rules and Principles of Govt. Accounting**	**13.05.24 to 17.05.24**	**5**	AG (A&E), RJ	11	**27**
				AG (Au-II), RJ	3	

				DGA (CE), ND	3	
				DGA(E), ND	2	
				PDA (RC), ND	2	
				PDA (NWR), RJ	1	
				Br. PDA (F&C), RJ	1	
				DGA (ESD), ND	1	
				DGA (AF&WR), ND	1	
				PAG (Au), ND	1	
				DGA (AF), ND	1	
5^	**Induction Training for Divisional Accountant**	**20.05.24 to 06.06.24**	**14**	^	^	^
6	**Commercial Audit with focus on provisions of Companies Act, 2013 (online)**	**27.05.24 to 31.05.24**	**5**	DGA(E), ND	6	**33**
				DGA (F&C), ND	5	
				DGA (CE), ND	5	
				DGA (ICA), ND	4	
				DGA (CR), ND	4	
				Br. DGA(C), Ahm, RJ	2	
				DGA (ESD), ND	2	
				DGA (AF&WR), ND	2	
				PDA(I), ND	1	
				PAG (Au), ND	1	
				PDA (NR), ND	1	
June 2024						
7	**Works Accounts**	**10.06.24 to 12.06.24**	**3**	AG (A&E), RJ	17	23
				AG (Au-II), RJ	2	
				Br. DGA(C), Ahm, RJ	2	
				CAG, ND	1	
				DGA (ICA), ND	1	
8*	**Induction Training for Divisional Accountant**	**13.06.24 to 29.06.24**	**14**	^	^	^
9	**MCTP Level 3**	**24.06.24 to 29.06.24**	**6**	AG (Au-II), RJ	9	**18**
				AG (Au-I), RJ	8	
				DGA (Navy), ND	1	
July 2024						
10#	**Induction Training for DRAAOs**	**01.07.24 to 27.09.24**		#	#	#
August 2024						
11	Accounting Standards including Ind.AS **(online)**	**05.08.24 to** 09**.08.24**	**5**	AG (A&E), RJ	3	**26**
				AG (Au-II), RJ	3	
				Br. DGA(C), Ahm, RJ	3	
				PDA(I), ND	3	
				AG (Au-I), RJ	2	
				DGA(E), ND	2	
				DGA (ICA), ND	2	
				DGA (CE), ND	2	
				PDA (NWR), RJ	1	
				Br. PDA (F&C), RJ	1	

				CAG, ND	1	
				DGA (AF&WR), ND	1	
				PDA (RC), ND	1	
				DGA (CR), ND	1	
September 2024						
12	**MCTP Level-2**	**02.09.24 to 07.09.24**	**6**	AG (Au-I), RJ	7	**18**
				AG (Au-II), RJ	5	
				Br. DGA(C), Ahm, RJ	5	
				Br. PDA (F&C), RJ	1	
13	**All India Seminar on Performance Audit**	**30.09.24 to 01.10.24**	**2**	AG (Au-II), RJ	5	**24**
				AG (Au-I), RJ	4	
				Br. DGA(C), Ahm, RJ	3	
				DGA (F&C), ND	3	
				DGA (ICA), ND	2	
				PAG (Au), ND	2	
				Group Officer	5*	
October 2024						
14*	**Specific Training for Divisional Accountant**	**07.10.24 to 18.10.24**	**10**	^	^	^
15	**Accounting Standards including Ind.AS (online)**	**14.10.24 to 18.10.24**	**5**	PDA(I), ND	3	**19**
				AG (A&E), RJ	2	
				AG (Au-I), RJ	2	
				AG (Au-II), RJ	2	
				Br. DGA(C), Ahm, RJ	2	
				DGA(E), ND	2	
				DGA (ICA), ND	2	
				DGA (CE), ND	2	
				PDA (RC), ND	1	
				DGA (CR), ND	1	
16	**Compliance & Financial Audit of Autonomous Bodies**	**21.10.24 to 25.10.24**	**5**	AG (Au-I), RJ	5	**31**
				DGA (ESD), ND	4	
				Br. DGA(C), Ahm, RJ	3	
				DGA(E), ND	3	
				AG (Au-II), RJ	2	
				DGA (CR), ND	2	
				DGA (CE), ND	2	
				Br. PDA (F&C), RJ	1	
				CAG, ND	1	
				PDA(I), ND	1	
				DGA (ICA), ND	1	
				DGA (AF&WR), ND	1	
				PAG (Au), ND	1	
				PDA (NR), ND	1	
				DGA (Navy), ND	1	
				DGA (AF), ND	1	
				DGA (F&C), ND	1	
November 2024						

17	**All India Workshop on Performance Audit**	**11.11.24 to 12.11.24**	**2**	AG (Au-II), RJ	5	**23**
				AG (Au-I), RJ	4	
				Br. DGA(C), Ahm, RJ	3	
				DGA (F&C), ND	3	
				DGA (ICA), ND	2	
				PAG (Au), ND	1	
				Group Officer	5*	
18*	**Specific Training for Divisional Accountant**	**18.11.24 to 29.11.24**	**10**	^	^	^
19	**Rules and Principles of Govt. Accounting**	**18.11.24 to 22.11.24**	**5**	AG (A&E), RJ	12	**25**
				AG (Au-II), RJ	3	
				DGA(E), ND	2	
				PDA (RC), ND	2	
				DGA (CE), ND	2	
				Br. PDA (F&C), RJ	1	
				DGA (ESD), ND	1	
				DGA (AF&WR), ND	1	
				PAG (Au), ND	1	
December 2024						
20	**Performance Audit**	**02.12.24 to 06.12.24**	**5**	Br. DGA(C), Ahm, RJ	6	**26**
				AG (Au-I), RJ	3	
				PAG (Au), ND	3	
				DGA (F&C), ND	3	
				DGA (CR), ND	3	
				DGA (CE), ND	3	
				AG (Au-II), RJ	2	
				DGA(E), ND	1	
				PDA(I), ND	1	
				DGA (ICA), ND	1	
21	**Goods and Services Tax**	**09.12.24 to 13.12.24**	**5**	DGA (F&C), ND	4	**23**
				AG (Au-I), RJ	3	
				DGA (CR), ND	3	
				Br. DGA(C), Ahm, RJ	2	
				DGA(E), ND	2	
				DGA (ICA), ND	2	
				DGA (CE), ND	2	
				CAG, ND	1	
				PDA(I), ND	1	
				DGA (AF&WR), ND	1	
				DGA (Def S), ND	1	
				DGA (AF), ND	1	
22	**Compliance & Financial Audit of Autonomous Bodies**	**16.12.24 to 20.12.24**	**5**	AG (Au-I), RJ	6	**31**
				Br. DGA(C), Ahm, RJ	4	
				DGA (ESD), ND	4	
				DGA(E), ND	3	
				DGA (CR), ND	3	
				DGA (CE), ND	3	
				AG (Au-II), RJ	2	
				DGA (ICA), ND	2	

				DGA (F&C), ND	2	
				Br. PDA (F&C), RJ	1	
				PAG (Au), ND	1	
January 2025						
23	**Financial Management**	**06.01.25 to 08.01.25**	**3**	DGA (ESD), ND	6	**18**
				AG (A&E), RJ	5	
				DGA(E), ND	3	
				AG (Au-II), RJ	2	
				PDA (NWR), RJ	1	
				PDA (RC), ND	1	
24*	**All India Seminar on Performance Audit**	**16.01.25 to 17.01.25**	**2**	All the user offices	*	*
				Group Officers	5*	
25	**Audit Planning**	**20.01.25 to 24.01.25**	**5**	DGA (CE), ND	5	**26**
				Br. DGA(C), Ahm, RJ	3	
				DGA(E), ND	3	
				CAG, ND	2	
				PDA(I), ND	2	
				DGA (ICA), ND	2	
				DGA (AF&WR), ND	2	
				PDA (RC), ND	2	
				AG (Au-I), RJ	1	
				Br. PDA (F&C), RJ	1	
				PAG (Au), ND	1	
				DGA (Navy), ND	1	
				DGA (AF), ND	1	
February 2025						
26	**Audit of Works Accounts**	**03.02.25 to 07.02.25**	**5**	AG (Au-II), RJ	10	29
				AG (Au-I), RJ	5	
				AG (A&E), RJ	3	
				PDA(I), ND	3	
				PDA (NWR), RJ	2	
				Br. DGA(C), Ahm, RJ	1	
				Br. PDA (F&C), RJ	1	
				DGA (ESD), ND	1	
				DGA (ICA), ND	1	
				PAG (Au), ND	1	
				DGA (CR), ND	1	
27*	**6 Weeks orientation Training for DRAAOs/DPAAOs/Supervisors**	**03.02.25 to 13.03.25**	**30**	*	*	*
28	**General Administration**	**17.02.25 to 19.02.25**	**3**	AG (A&E), RJ	14	30
				DGA(E), ND	4	
				AG (Au-I), RJ	3	
				DGA (ESD), ND	3	
				PDA (NWR), RJ	1	
				PDA(I), ND	1	
				DGA (ICA), ND	1	
				PAG (Au), ND	1	

				DGA (Navy), ND	1	
				DGA (Def S), ND	1	
				AG (Au-II), RJ	0	
				Br. DGA(C), Ahm, RJ	0	
				Br. PDA (F&C), RJ	0	
March 2025						
29	**Audit of procurement**	**10.03.25 to 12.03.25**	**3**	AG (Au-I), RJ	14	23
				AG (Au-II), RJ	5	
				PDA(I), ND	2	
				PDA (NWR), RJ	1	
				Br. PDA (F&C), RJ	1	
30	**Contract Management & GeM**	**17.03.25 to 21.03.25**	**5**	AG (A&E), RJ	7	27
				Br. DGA(C), Ahm, RJ	3	
				PDA (NWR), RJ	3	
				Br. PDA (F&C), RJ	3	
				DGA(E), ND	3	
				DGA (Def S), ND	3	
				PDA(I), ND	2	
				DGA (ICA), ND	2	
				DGA (Navy), ND	1	

***Slots will be called for separately.**

^Out of 116 dossiers received for DAs in AG (A&E), Jaipur, slots will be allocated after their joining in Dept.

 # Number of slots as per allocation of DRAAOs by headquarter

II. EDP Courses

S. No.	Course Title	Course duration	Day	Office Name	Slots	Total
April 2024						
1	MS Office (Advanced)	**22.04.24 to** 26.**04.24**	**5**	AG (Au-I), RJ	11	30
				AG (A&E), RJ	5	
				AG (Au-II), RJ	5	
				Br. DGA(C), Ahm, RJ	2	
				PDA (NWR), RJ	2	
				DGA (ESD), ND	2	
				CAG, ND	1	
				PDA(I), ND	1	
				DGA (ICA), ND	1	
May 2024						
2	OIOS	**20.05.24 to 22.05.24**	**3**	AG (Au-II), RJ	9	20
				Br. DGA(C), Ahm, RJ	7	
				PDA (NWR), RJ	2	
				DGA (ESD), ND	2	
July 2024						
3	e-Office **(online)**	**15.07.24 to 16.07.24**	**2**	AG (A&E), RJ	16	43
				AG (Au-I), RJ	16	
				AG (Au-II), RJ	3	
				DGA (ESD), ND	2	
				DGA (Def S), ND	2	
				DGA (CR), ND	2	
				PDA (NWR), RJ	1	
				PDA(I), ND	1	
4	MS Office (Advanced)	**22.07.24 to** 26.**07.24**	**5**	AG (Au-I), RJ	11	30
				AG (A&E), RJ	6	
				AG (Au-II), RJ	5	
				PDA (NWR), RJ	2	
				DGA (ESD), ND	2	
				Br. DGA(C), Ahm, RJ	1	
				Br. PDA (F&C), RJ	1	
				CAG, ND	1	
				PDA(I), ND	1	
September 2024						
5	**Audit of IT System**	**02.09.24 to** 06.**09.24**	**5**	AG (Au-I), RJ	5	19
				Br. DGA(C), Ahm, RJ	4	
				PDA(I), ND	2	
				DGA (ICA), ND	2	
				PAG (Au), ND	2	
				Br. PDA (F&C), RJ	1	

				DGA (ESD), ND	1	
				CAG, ND	1	
				DGA (CE), ND	1	
October 2024						
6	Data Analytics, Visualisation and Presentation Skills	**21.10.24 to** 25.**10.24**	**5**	DGA (F&C), ND	4	21
				Br. DGA(C), Ahm, RJ	3	
				AG (A&E), RJ	2	
				Br. PDA (F&C), RJ	2	
				CAG, ND	2	
				PDA (NWR), RJ	1	
				DGA(E), ND	1	
				PDA(I), ND	1	
				DGA (ICA), ND	1	
				PAG (Au), ND	1	
				PDA (NR), ND	1	
				DGA (Navy), ND	1	
				DGA (Def S), ND	1	
7	e-Office **(online)**	**28.10.24 to 29.10.24**	**2**	AG (A&E), RJ	16	38
				AG (Au-I), RJ	15	
				AG (Au-II), RJ	3	
				PDA (NWR), RJ	1	
				DGA (ESD), ND	1	
				DGA (Def S), ND	1	
				DGA (CR), ND	1	
November 2024						
8	IDEA	**04.11.24 to 08.11.24**	**5**	Br. DGA(C), Ahm, RJ	6	19
				PDA (NWR), RJ	2	
				DGA(E), ND	2	
				PDA(I), ND	2	
				DGA (ICA), ND	2	
				PDA (NR), ND	2	
				PAG (Au), ND	1	
				DGA (Navy), ND	1	
				DGA (CE), ND	1	
9	Audit in IT Environment	**25.11.24 to 29.11.24**	**5**	AG (Au-I), RJ	5	21
				Br. DGA(C), Ahm, RJ	3	
				DGA (ICA), ND	3	
				DGA (F&C), ND	3	
				AG (Au-II), RJ	2	
				CAG, ND	2	
				Br. PDA (F&C), RJ	1	
				PDA(I), ND	1	
				PAG (Au), ND	1	
January 2025						
10			**5**	Br. DGA(C), Ahm, RJ	4	20

	Data Analytics, Visualisation and Presentation Skills	**06.01.25 to 10.01.25**		DGA (F&C), ND	4	
				CAG, ND	3	
				AG (A&E), RJ	2	
				Br. PDA (F&C), RJ	2	
				DGA (Def S), ND	2	
				PDA (NWR), RJ	1	
				DGA (ESD), ND	1	
				DGA (ICA), ND	1	
11	Audit in IT Environment	**27.01.25 to 31.01.25**	**5**	AG (Au-I), RJ	4	21
				DGA (ICA), ND	3	
				DGA (F&C), ND	3	
				Br. DGA(C), Ahm, RJ	2	
				CAG, ND	2	
				AG (Au-II), RJ	1	
				PDA (NWR), RJ	1	
				Br. PDA (F&C), RJ	1	
				DGA (ESD), ND	1	
				PDA(I), ND	1	
				PDA (NR), ND	1	
				DGA (Navy), ND	1	
February 2025						
12	AI & Cloud Computing	**10.02.25 to 12.02.25**	**3**	Br. DGA(C), Ahm, RJ	5	15
				DGA (ESD), ND	3	
				DGA (ICA), ND	2	
				DGA (CE), ND	1	
				RCBKI, Jaipur	4	
March 2025						
13	MS Office (Advanced)	**03.03.25 to 07.03.25**	**5**	AG (Au-I), RJ	11	29
				AG (A&E), RJ	6	
				AG (Au-II), RJ	6	
				PDA (NWR), RJ	2	
				Br. DGA(C), Ahm, RJ	1	
				Br. PDA (F&C), RJ	1	
				DGA (ESD), ND	1	
				CAG, ND	1	

D. COURSE CONTENTS 2024-25

I. General Courses

1. Six-Week Orientation Training for Direct Recruit and Departmentally Promoted AAOs/Supervisors

Day	Session	Topic
Day 1	I	**Inauguration of course and ice-breaking session**
	II	**C&AG Institution** Overall Organizational Structure of the Department, Introduction to the Department as a whole and introducing important aspects of the Regulations on Audit & Accounts 2020
	III & IV	**IT Audit/Audit of IT System All** phases from need analysis, procurement of hardware, procurement/development of software. Software Development life cycle, rolling out in production environment, change management, contract management
Day 2	I	**Enthusiasm** Connectedness, Clarity of Purpose, Competence and Positivity
	II	**Decision making**
	III & IV	**IT Audit/Audit of IT System** Business continuity and disaster recovery plan and its testing, safety and IT security aspects of hardware and software including access. IT Audit Case Study
Day 3	I	**Drafting Skills** Noting and Drafting (Ordinary letter, DO letter, Circulars, UOs)
	II	**Holistic Wellbeing**
	III & IV	**MS-Word** – Advanced features
Day 4	I & II	**Office Procedure in IA&AD** (including returns & archiving)
	III & IV	**Auditing in IT Environment/IT Assisted Audits** Understanding of IT Applications like ERP systems/ Front-end and back-end systems, Identify IT systems relevant to MIS and financial management of the entity, Understanding Structure and fields of IT application and its interfaces, arrangement for accessing front-end and back-end application for data extraction and substantive audit
Day 5	I	**Group Presentation**
	II	**Hands on exercise on presentation by the Participants**
	III	**RTI Act 2005** How to deal with Right to Information Act cases – Discussion with case studies

	IV	**Evaluation Test (Assignment-1)**
		Second Week
Date	**Session**	**Topic**
Day 6	I & II	**Hindi Rajbhasha Neeti Supervision** and reporting
	III & IV	**Taxes and Tax Laws** Overview of Direct and Indirect Tax related Provisions, sharing between Centre and States, Taxes levied by Centre, Taxes levied by States, Scheme of GST Compensation Fund Legislation
Day 7	I	**Drafting Skills Assignment** on drafting of Audit Observations during field audit with case studies
	II	**Drafting Skills** Assignment on Report Writing (IR)
	III & IV	**Auditing in IT Environment/ IT Assisted Audits** Data driven risk assessment and risk Profiling from user database to establish risk criteria, sample size and sample selection for analysis and substantive audit, writing queries in English, taking the help of Auditee to convert English queries into data executable query and Data Extraction, ensuring authentication and correctness of data, data analysis, and conduct of substantive audit. (Experience of GST audit/custom audit and any other audit in IT environment be taught)
Day 8	I	**Transparency**
	II	**(GIGW)** Guidelines for Indian Government Websites Digital India
	III & IV	**Computer Assisted Audit Techniques (CAATs)** MS Excel as audit tool – Advanced features & practice
Day 9	I & II	**Drafting Skills** Assignment on drafting of Audit Paras for inclusion in CAG's Report
	III & IV	**Computer Assisted Audit Techniques (CAATs**) MS Excel as audit tool – Advanced features & practice
Day 10	I & II	**Teamwork Activity-** To assess the performance of the AAOs
	III	**Introduction to LIMBS**
	IV	**Evaluation Test (Assignment-2)**
		Third Week
Day 11	I & II	**Presentation-1** To assess the Presentation skill by each Participant

	III & IV	**Computer Assisted Audit Techniques (CAATs)** MS-Access as audit tool – Advanced features, analysis & practice.
Day 12	I	**Computer Assisted Audit Techniques (CAATs)** MS-Access as audit tool – Advanced features, analysis & practice.
	II	**Constitutional Provisions relating to the Budget.** All the constitutional Provisions relating to the Budget, the procedure in the Parliament relating to the Budget and Financial Matters
	III	**Delegation of Financial Powers Rules 1978**
	IV	**Creative Problem Solving** Understand the difference between integrative approach vs a distributive approach to problem solving
Day 13	I & II	**Computer Assisted Audit Techniques (CAATs)** Interactive Data Extraction and Analysis (IDEA) – An introduction to IDEA – Extraction**,** Analysis & practice
	III & IV	**Gender Sensitization** Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act,2013 and latest Laws and court decisions on Women protection (Case study based)
Day 14	I & II	**OIOS**
	III & IV	**Overall legislative arrangements and organizational structure, accounting system of Local Bodies and Audit of Local Bodies**
Day 15	I & II	**Journey of Preparation of Appropriation and Finance Accounts** (PFMS to e-Lekha/Treasury Inspection/A&E office/CGA/relevant accounting system)
	III	**IT Security measures** – hacking and measures to secure IT assets
	IV	**Evaluation Test (Assignment-3)**
Fourth Week		
Day 16	I & II	**Presentation-2** To assess the Presentation skill by each Participant
	III & IV	**Extracurricular Activity Day out**

Day 17	I	**Overview of Corporate Law and Commercial Laws**
	II	**Professional Growth in the department**
	III & IV	Computer Assisted Audit Techniques (CAATs) Interactive Data Extraction and Analysis (IDEA) – An introduction to IDEA – Extraction, Analysis & practice
Day 18	I	**Change management** networking, role change & leading by example, sharing of expertise by senior officer
	II	**Supervisory Skills & Interpersonal relation at workplace, Mentoring Skills**
	III &IV	**Compliance Audit** with case studies
Day 19	I & II	**Tableau** – features, analysis & practice
	III & IV	**SQL as an Audit tool** - features, analysis & practice
Day 20	I & II	**OIOS**
	III	**Communicating with confidence** Understand the importance of confidence while communicating with others, how to interact with the auditee organization, how to conduct the surveys, interviews.
	IV	**Evaluation Test (Assignment-4)**
Day 21	I & II	**Games/Sports Activities**- To assess the performance of the AAOs
	III	**Extracurricular Activities**
	IV	**Cultural Activities**- To assess the performance of the AAOs
Fifth Week		
Day 22	I & II	**Presentation-3** To assess the Presentation skill by each Participant
	III & IV	**SQL as an Audit tool** - features, analysis & practice
Day 23	I & II	**Financial Audit** (Case Study discussion) (Certification of finance and appropriation accounts)
	III & IV	**Tableau** – features, analysis & practice
Day 24	I	**Preparation of Annual Audit Plan** (Risk based planning & conversion into quarterly audit programs)

	II	**Preparation for official meetings In**-house/Auditee entity(entry/exit)/PAC functioning/Minutes of Meeting
	III & IV	**Appropriation and Finance Accounts** (case studies related to SFAR analysis /suspense/JEs/ UGFAR)
Day 25	I	**Conflict Resolution & Negotiation**
	II	**Evaluation Test (Assignment-5)**
	III & IV	**Introduction and application in audit** - Hive and HADOOP
Sixth Week		
Day 26	I	**Ethics in Public Governance**
	II	**Code of Ethics – CAG office**
	III & IV	**Walk through e-Office**
Day 27	I & II	**Performance Audit and Outcome Audit** with case studies
	III & IV	**Walk through e-Office**
Day 28	I & II	**Environment Auditing** including Principle, legislations, Rules made like waste disposal Rules with case studies
	III & IV	**KNIME** – features, analysis & practice
Day 29	I & II	**Compliance and certification Audit of Autonomous Bodies** (case studies)
	III & IV	**Public Debt Management**
Day 30	I & II	**Presentation-4** To assess the Presentation skill by each Participant
	III	**Evaluation Test (Assignment-6)**
	IV	**End Course Assessment, Feedback and Valediction**

2. Performance Audit

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I	Introduction to Performance Audit
	II & III	Planning Performance Audit - Overview
	IV	Recapitulating sessions 1 & 2 through quiz
DAY 2	I & II	Designing a performance audit
	III	Case study- Identification of Subject matter, Audit Objectives/Sub-objectives
	IV	Presentation on case study by the groups
DAY 3	I	Case study – Framing audit questions
	II	Presentation on case study by groups
	III & IV	Audit Evidence; Audit Evidence - **quiz**
DAY 4	I	**Case study**- Developing analytical evidence. **Case study**- Use of Physical Evidence study
	II	**Discussion** on above case studies;
	III & IV	Audit findings, developing recommendations reporting and follow up
DAY 5	I & II	Evaluation of internal controls as relevant to performance audit
	III	**Holistic Well being**
	IV	**End Course Assessment, Feedback and Valediction**

3. Commercial Audit with Focus on Provisions of Companies Act, 2013

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I&II	Definition of Government Companies and Audit mandate for CAG's Audit. Procedure relating to Certification Audit (Supplementary Audit) of Annual Accounts (including recast/reopened) of Government Companies
	III&IV	Key constituents of Corporate Governance, Board of Directors, Audit Committee, Board Meetings, Annual General Meeting, Extra General Meeting, Corporate Social Responsibility, Remuneration to Directors
DAY 2	I&II	Overview of Annual Financial Statements and General provisions for preparation of Balance Sheet and Profit & Loss Account according to Companies Act 2013
	III &IV	Legal provisions on Company Accounts-Section 128 to 134 of the Companies Act 2013. Provisions of Ind AS for preparation of Cash Flow Statement
DAY 3	I&II	Audit Planning, Audit Objectives, Materiality, Risk Analysis, Concept of Assertions, Approach and Sampling
	III & IV	Audit of items of Financial Statements (Balance Sheet, Profit & Loss Account and Cash Flow), Opinion on the Financial Statements
DAY 4	I&II	Change in Companies Act 2013 vis-à-vis Companies Act 1956, Schedules & Rules and their implications particularly on accounting, depreciation, financial reporting and audit thereof
	III&IV	Consolidated Financial Statements (CFS), Guidance Notes on audit of CFS, Provisions of ACT/Rules; **Case Study**
DAY 5	I	**Discussion** Consolidation Process and Points of concern during Audit of CFS
	II	Introduction of **OIOS**
	III	**Holistic Well being**
	IV	**End Course Assessment, Feedback and Valediction**

4. Rules and Principles of Government Accounting

(5 Days)

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

5. Accounting Standard (AS) including Ind AS(Online)

(5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I & II	Applicability and Stage wise mandatory application of Ind-AS. Ind. AS-01-Presentation of financial statements. Ind. AS-101- First time adoption of Indian Accounting Standard.
	III & IV	Ind AS-115: Revenue from contract with customers.
DAY 2	I & II	Ind AS 110: Consolidated Financial Statement
	III & IV	AS-01: Disclosure of Accounting Policies AS-05: Net Profit or Loss for the period, Prior Period items and Changes in Accounting Policies.
DAY 3	I & II	Ind. AS 16- Property, Plant and Equipment. Ind AS 20: Accounting for Government Grants and Disclosure of Government Assistance.
	III & IV	AS 15: Employee Benefit AS 16: Borrowing Cost
DAY 4	I & II	Ind AS-36: Impairment of Assets Ind AS-10: Events occurring after Reporting Period.
	III & IV	Ind AS-37: Provisions, Contingent Liabilities and Contingent Assets. Ind AS-02 Inventories
DAY 5	I & II	Ind AS-113: Fair Value Measurement Ind As-12: Income Tax
	III	Ind AS-7: Cash Flow Statement, **Exercise** on Cash Flow
	IV	**End Course Assessment, Feedback and Valediction**

6. Audit of Works Accounts

(5 Days Course)

DAY	SESSION	CONTENT
DAY 1	I	• Overview of Public Works Department • Role of Audit in PWD
	II	• contracts • General and special conditions of contract • Principal to be observed in framing contract agreements. • Documents forming integral part of contracts
	III & IV	• Design of Roads; Lane fixation of Road; Traffic Survey • Soil Testing • Preparation of DPR (Road level) Early level Fixation of road level
DAY 2	I & II	• How Detailed Project Reports for Construction of Bridges are prepared? • Important points to be checked by audit in audit of construction of bridges
	III & IV	• Points to be seen while preparing the estimate for work • Importance of PWD and PWA code
DAY 3	I & II	• Administrative Approval and Technical Sanction • Revised Estimation • Types of estimates • Initial records maintained by Public Works Department and points to be seen in these records.
	III & IV	• Concept of Tender and Agreement • F2 Agreement • Standard Bidding Documents (SBD) and Turnkey Project Precautions to be observed while opening tenders, treatment for delay and late tenders, tender committee, agreement forms, signing of agreements
DAY 4	I & II	• Importance of analysis of rates and Schedule of Rates (SOR) • Method of preparation of SOR • Significance of Measurement Book Points to be checked in audit
	III & IV	**Study tour** to the ongoing local projects of PWD. Distance to be travelled should not be more than 30 kms.
DAY 5	I & II	• Management of Price Adjustment to Contractor in works as per SBD Contract awarding extra item Determination of Extra item rate
	II	• Important and interesting **case studies** based on CAG Audit Reports
	III	• Important and interesting **case studies** based on CAG Audit Reports
	IV	**End Course Assessment, Feedback and Valediction**

7. Audit Planning

(5 Days Course)

DAY	SESSION	CONTENT
DAY 1	I & II	**Introduction to Audit Planning** • Importance and need of Risk Based Audit Planning and its stages – Annual Planning and Assignment Level Planning • Planning Process- Understanding the Entity- Apex unit, Audit Unit and Implementing Unit, Understanding the Accounting and Internal Control System • Determine Materiality, Assess Material Risks, Design Audit Procedures
	III & IV	**Preparation for Annual Audit Plan** • Introduction about risk assessment and its need • Types of risk - Role and adequacy of internal controls – Assessing the risk vis-à-vis Assertion levels. Inherent and Control risk • Calculation of inherent and control risk (CR model**)** as per C&AG office guidelines issued in 2018 • Risk assessment methodology-complexity in the transaction, Newspaper items, follow-up of Audit after few years, number of Part-IIA paras in previous years, Media reports and visibility of topics, request from auditee's department, Trend of expenditure/non-expenditure/receipt and quantum of the unit… • Risk assessment methodology-complexity in the transaction, Newspaper items, follow-up of Audit after few years, number of Part-IIA paras in previous years, Media reports and visibility of topics, request from auditee's department, Trend of expenditure/non-expenditure/receipt and quantum of the unit… • Categorization of the unit based on risk assessment- A, B and C • Selection of the unit-Annual, biennial or so on based on the categorization. • Studying/assessing the Control Environment and Control activities put in place – Risk factors (Materiality, Control Environment/vulnerability, Sensitivity and Management concerns)
DAY 2	I & II	**Preparation for Individual Audit Plan (Entity Level Risk Assessment)** • Audit Preparation and Planning (Compliance/SSCA/Performance Audit) • Desk Review (Before taking up the audit, auditee's information is collected by exploring the entity's website, annual reports, DDGs, MIS reports available from public domain/PFMS, previous C&AG's audit reports/Inspection Reports, Parliamentary questions, newspaper clippings etc) • Interview/Consultation with entity to identify entity level risks • Understanding internal Controls • Defining Audit Scope, Formulation of Audit objectives, Criteria, , Audit Design Matrix etc.

		• Defining Audit methodology - data driven risk assessment and risk Profiling from user database to establish risk criteria, sample size and sample selection for analysis and substantive audit
	III & IV	**Risk assessment in computerized environment** • Standards regarding the Treatment of Risks and the Control in the Informatics Systems **ISA 315 (Revised), Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment issued by International Auditing and Assurance Standards Board (IAASB)**
DAY 3	I & II	• Statistical Sampling; Need for sampling in Audit; Various methods of sampling • Sampling errors Vs Non-sampling errors; Factors in drawing a sample • Sampling technique • Use of various IT tools and data analytical techniques
	III & IV	**Assignment Level risk assessment** **Discussion with case study (GST Audit/Custom Audit/Any other Audit)**
Day 4	I & II	Planning a Individual Unit (PA Guideline chapter 4)
	III	**Online Quiz**
	IV	**Holistic Well being**
Day 5	I & II	Preparing an Audit Design Matrix with **case study.**
	III	Introduction to **OIOS**
	IV	**End Course Assessment, Feedback and Valediction**

8. MCTP LEVEL 3: Combined service of 12 or more yrs in AAO/SAO cadre

(6 Days)

DAY	SESSION	TOPIC
DAY 1	I	Effective communication with internal and external stakeholders, Advanced and job specific written communication skills, presentation skills
	II & III	Analytical thinking, methodical step-by-step approach to problem solving, systematic and logical approach to resolve problems, identify causation and anticipate unexpected results
	IV	Time and Stress Management; Maintaining a work life balance
DAY 2	I & II	Understanding e-Governance, Overview of Central Mission Mode Projects (MMPs), State MMPs and integrated MMPs, e-Office, eHRMS - Manav Sampada
	III	Learning how to manage role change – expectations from SAO, Professional and Tactful conduct
	IV	Management of Government Finances – Fiscal health of Union and States
DAY 3	I	Auditing in IT Environment, Data Analytics in audit, Concept of Remote audit
	II, III & IV	Working in a Team, Concept of team spirit, Team Building process, techniques related to peer teams and executive teams, encouraging brainstorming, building consensus, team conflicts and conflict resolution
DAY 4	I	Stakeholder Engagement – Major Stakeholder management, Leverage Stakeholder Relationship
	II & III	Understanding the Environmental Governance tools – Management of different kinds of pollution including air pollution, water pollution, waste management, conservation of forests etc.
	IV	Internal Controls, Fraud and Forensics
DAY 5	I	Public expenditure – Principles, Types and Effects of Public Expenditure, Fiscal Responsibility and Budget Management (FRBM) Act
	II	Revenue – Sources of Revenue; Characteristics of a good tax system
	III & IV	**Field Trip**
DAY 6	I & II	Understanding the Global environmental crisis – Global warming, Climate change, Habitat loss, etc.
	III	Governance, Risk Management and Compliance (GRC) – an organization's approach to reliably achieve objectives, address uncertainty and act with integrity; Internal Controls, Fraud and Forensics
	IV	**End Course Assessment, Feedback and Valediction**

9. Goods and Services Tax

(5 Days Course)

DAY	SESSION	CONTENT
DAY 1	I	**Introduction to GST** • Salient features of GST Act – Structure of the Act, • Overview of Central GST (CGST), State GST (SGST) and Inter-State GST(IGST) • Administration of the Act – Organization structure of GST department- Powers vested at each level, Establishment of GST Council and role of GST council in fixing the rate of tax and in other matters , powers vested with GST Council
	II	**Registration** • Persons liable and not-liable for registration, Compulsory registration in certain cases • Procedure for registration • Suspension and deemed suspension, cancellation/ revocation of registration **Filing of Returns. Forms and types of mandatory returns GSTN** • GSTN – Salient features of front end business process on GSTN portal. **Filing of Returns & forms used Adequacy of information captured in returns, reconciliation of returns with the books of assesse, Matching, reversal and reclaim of input tax credit and output tax liability**
	III & IV	**Levy and Collection of Tax** • Scope of supply, Tax liability on composite and mixed supplies • Levy and collection • Composition levy, • Classification of goods and services, rates of tax, grant of Exemption **Time and value of supply** • Time of Supply of Goods • Time of Supply of Services • Change in rate of tax in respect of supply of goods or services **Value of Taxable Supply**
DAY 2	I	**Input tax credit and e way bill** **Elimination of cascading effect on existing tax system** • Eligibility and conditions for taking input tax credit, Apportionment of credit and blocked credits, • Availability of credit in special circumstances, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, GST & ITC on works contracts/composition scheme, • Manner of recovery of credit distributed in excess, Negative list for ITC under GST, GST Compensation, Transitional credit **Tax Invoice, Credit and Debit Notes and its impact on input credit and tax payment.** • Prohibition of unauthorised collection of tax, **e-way bill – mandatory provisions – rules framed thereunder. Significance of e way bill.**

	II	**Assessment** • Self-assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, • Assessment of unregistered persons, **Summary assessment in certain special cases**
	III & IV	**Payment of Tax** • Payment of tax, interest, penalty and other amounts, Utilisation of input tax credit subject to certain conditions, • Order of utilisation of input tax credit, • Interest on delayed payment of tax, • Tax deduction at source and its impact on output tax liability • Collection of tax at source • Transfer of input tax credit, Transfer of certain amounts. **Cash ledger, credit ledger, Liability ledger etc.**
DAY 3	I & II	**Exemptions granted under GST Act. Points to be checked in audit in respect of exempted goods/services**
	III	**Refunds** • Claim for refund in cases of Export of goods and services by land, sea, air & through post office • Refund in zero rate supplies and inverted duty structure. • Admissibility of Refund/rebate in various circumstances **Department's checklist while sanctioning refunds**
	IV	**Liability to pay tax in certain cases** • Liability in case of transfer of business • Liability of agent and principal • Liability in case of amalgamation or merger of companies • Liability for GST in different cases/situations • Special provisions regarding liability to pay tax, interest or penalty • Liability in reverse charge mechanism • Liability in other cases **Advance Ruling** • Definitions of Advance Ruling • Authority for advance ruling • Application for advance ruling **Procedure on receipt of application.**
DAY 4	I & II	**Offences and Penalties** • Penalty for certain offences and failure to furnish information • General penalty • General disciplines related to penalty • Power to impose penalty in certain cases • Power to waive penalty or fee or both • Detention, seizure and release of goods and conveyances in transit • Confiscation or penalty not to interfere with other punishments • Punishment for certain offence • Liability of officers and certain other persons • Cognizance of offences • Offences by companies Compounding of offences.

	III & IV	**Demands and Recovery** • Determination of tax n case of without/ with wilful-misstatement of facts • General provisions relating to determination of tax • Tax collected but not paid to Government • Tax wrongfully collected and paid • Initiation of recovery proceedings Recovery of tax.
DAY 5	I & II	**Role of CAG of India in audit of GST and GSTN** • Audit of GST in online mode • Challenges and limitations thereof Audit of GSTN (Financial Attest audit and test audit, Recent audit reports on GST revenue – major findings in audit / Case study(ies)
	III	**Important Case Laws of Supreme Court/High courts/ Appellate Authority**
	IV	**End Couse Assessment, Feedback and Valediction**

10. Contract Management and GeM

(5 Days)

DAY	SESSION	CONTENT
DAY 1	I	An Overview on Policies and Procedure for (i) Procurement of Goods (ii) Works (iii) Consultancy and Services
	II	Process Flow of Government Procurement- from Proposal to Tender stage.
	III	Types of Procurement – (i) Open/Limited/Direct Negotiation Tender. (ii) Single Stage vs Two Stage, Single Packet vs Two Packet system. (iii) Expression of Interest (EOI), Request for Qualification (RFQ) and Request for Proposal (RFP)
	IV	Evaluation of Tenders- Instructions to Bidder, Bidding and Evaluation Procedures and Evaluation Criteria
DAY 2	I & II	Terms and Conditions of Contract: (i) General Conditions of Contract (GCC) and Special Conditions of Contract (SCC). (ii) Significant clauses in contract- Performance Security, Term, Termination, Dispute Resolution, Force Majeure, Payment schedule, default, deliverables, etc. New Procurement Processes- Hybrid Annuity, Swiss Challenge, Revenue Share models.
	III& IV	Audit process- Preparation of Audit Design Matrix related to Jaipur Metro/PWD or any other PA on Contract Management w.r.t. CAG's practice guide on procurement and contract management.
DAY 3	I & II	E-Tendering / E-Procurement through GeM (i) Tendering, Forward and Reverse Auctions. (ii) Manual tendering vs Online tendering/auction
	III & IV	EPC Contracts vs PPP Contracts and Risk Management in Contracts Models of PPP in Departments- BOT, BOLT, Annuity Model.
DAY 4	I	Preparation of Detailed Project Reports (DPR) in large projects.
	II	Model Bid Documents for EPC/ PPP Contracts- Salient features.
	III	Specific clauses in contract: Price variation, Penalty clauses, Blacklisting of a contractor/firm
	IV	Demo of e-procurement
DAY 5	I	Project appraisal techniques; Financial analysis, Sensitivity analysis
	II	**Case study**-on any PA on Contract Management.
	III	Introduction to OIOS
	IV	**End Couse Assessment, Feedback and Valediction**

11. Financial Management

DAY	Session	Topic
Day 1	I	Introduction Part to be covered through SLM Videos. Salient Features of GFR 2017.
	II	**Assignment of budget** • Upload of Budget requirement through iBEMS and **Reports in iBEMS followed by hands on session**
	III	**Introduction to PFMS** • Introduction • its use in the department and • Functions of PFMS followed by hands on session
	IV	**Demonstration of PFMS modules** • DDO Module • PAO Module etc followed by hands on session
DAY 2	I	**Registration & role of DDO in PFMS** • Registration of Drawings & Disbursing Officer and • his/her role & responsibility followed by hands on session
	II	**Bill Process in PFMS** • Bill/Expenditure/Challan Entry/Transfer Entry/Non-PFMS Entry • Procedure of passing salary bills, • Preparation & submission of ROE, Syncing of iBEMS data into PFMS **Registration part of Dealing hand, AAO & DDO office and PAO office followed by hands on session**
	III	**Bill Processing in Employee Information System (EIS) by DDO** • Entry of Employees details, Pay bill processing, **Supplementary bill processing & other Bills processing etc. followed by hands on session**
	IV	**Registration Part of PFMS**: • Division, PD maker, checker in DDO office and PAO office, • Vendor/Agency/Misc. Users, Approval of users at various levels. Examples etc. followed by hands on session **Hands on session**
DAY 3	I	**Workflow of PFMS**: • Processing of bill PD, • Landing of bills on PFMS through EIS/iBEMs • Receiving and processing the bills till e-payment/cheque payment etc followed by hands on session
	II	**DDO functions** • Demand of Additional Budget, Submission of Flash figures, Surrender of savings, Time bound process of budgeting. • Delegation of Financial and Administrative Powers,2022, General and specific instructions based on budget circular of the relevant financial year. • followed by hands on session.
	III	**Revised Estimates:** • Mid-year Review of possible Revenue and expenditure during current financial year, taking into accounts the rest of expenditure, New services and New instrument of Services etc. **Budget Estimates for ensuing financial year-Accuracy in preparation of Revised Estimates as well as Budget Estimates followed by hands on session**
	IV	**End Couse Assessment, Feedback and Valediction**

12. General Administration

DAY	Session	Topic
Day 1	I	Introduction to General Administration
	II	**Human Resource Management**
	III	Performance evaluation and management, APAR
	IV	Seniority & Promotion
DAY 2	I & II	Disciplinary Proceedings & Legal matters
	III & IV	**RTI Act Various Provisions**
DAY 3	I	**Internal Audit**
	II	**General Establishment**
	III	**Rajbhasa-Hindi**
	IV	**End Couse Assessment, Feedback and Valediction**

13. Compliance and Financial Audit of Autonomous Bodies

(5 Working Days)

DAY	SESSION	CONTENT
DAY 1	I	• Introduction of Audits u/s 14,15,19 & 20 of CAG's DPC Act 1971. Practical Problems in deciding on relevant section in each case.
	II & III	Salient features of Manual of Instructions on Audit of Autonomous Bodies
	IV	**Introduction to OIOS**
DAY 2	I & II	Introduction to Mercantile Accounting (Receipt and Payments Account and Income & expenditure Account)
	III & IV	Introduction to Mercantile Accounting (Analysis of Balance Sheet- Importance of Accounting Policies/ Notes on Accounts- Accounting Standard
DAY 3	I & II	• Format of Accounts of Autonomous Bodies • Disclosure of Accounting Policies and Notes to Accounts • Unabsorbed business losses.
	III & IV	Certification of Accounts and audit of Autonomous Bodies
DAY 4	I & II	Drafting and preparation of Separate Audits Report and Management letters
	III & IV	**Discussion** on Important Points noticed during Audit of Autonomous Bodies
Day 5	I & II	**Case Study** on preparation of income and expenditure account/profit and loss account and balance sheet
	III	**Holistic Wellbeing**
	IV	**End Couse Assessment, Feedback and Valediction**

14. Works Accounts

(3 Days Course)

DAY	SESSION	CONTENT
DAY 1	I	Brief introduction to the functions of Public Works Department; Classifications of works e.g. original works, repairs and petty works. Stages for execution of works- Urgent and emergent works. Administrative approval, Technical sanction, Financial sanction, Budget provision, Allotment of fund; Deposit work.
	II	Detailed Estimates: Basis of preparation- difference between Preliminary and Detailed estimates. Schedule of rates- Scheduled items & Non-scheduled items analysis rates.
	III	Provision for contingencies in different kinds of works. Recasting of estimates- Supplementary estimate, Revised estimate. Addition, alterations and substitution of items, analysis of rates.
	IV	Details of Process of taking measurements. Recording of measurements in Measurement Books- Sources of entries. Quantitative calculation including taking of Stock measurement.
DAY 2	I	Notice Inviting Tender- Procedure- Competent Authority Opening of Tenders- preparation of comparative statement. Acceptance of Tenders- procedure, comparative statement- competent authority. Important provisions of standard forms of a tender.
	II	Define contract- Types of works contracts e.g. Lump -sum contract, Item rate contract, Percentage rate contract, Cost plus contract, Labour rate contract.
	III	Supply of Departmental Materials, Material at site Account, Stock suspense, Issue rate, Recovery rate. Recovery on penal rate, Payment at part rate, Payment of different kinds of advances to contractor. Documentations of Accounts- Bills Register, Contractors Ledger, Register of Works, Dismantled Materials Accounts, Losses of Government Assets.
	IV	**Holistic Well Being**
DAY 3	I	Preparation of RA & Final Bills. Consumption Statement, Excess quantity statement. Ad-interim payment, adjustment of advances, payment of escalation.
	II	Cash Accounts- Upkeep, Balancing, Rectification of Errors & Verification; Imprest Account; Temporary Advance Account; Stores- Quantity & Value Accounts, Ledger, Stock-taking, Rectification of Accounts; Transfer entries; Preparation of Works Accounts.
	III	Preparation of Monthly Account, Relevant Schedules (PWA Forms) and subsidiary records.
	IV	**End Couse Assessment, Feedback and Valediction**

15. Audit of Procurement

(3 Days)

DAY	SESSION	CONTENT
DAY 1	I & II	Introduction to e-Procurement
	III & IV	**GFR on Procurement of Goods and Services**
DAY 2	I & II	• Procurement through GEM • Registration and Authorization and creation of procuring Officers in GEM **Authorization of DDO in GEM**
	III & IV	• Process of Procurement in GEM
DAY 3	I & II	• Process of Procurement in GEM
	III	• E-Procurement through CPPP
	IV	**End Couse Assessment, Feedback and Valediction**

16. Induction Training for DRAAOs (Phase-I)

DAY	SESSION	CONTENT
DAY 1	I	Getting to know each other.
	II	CAG's Institution Get an overview of the constitutional provisions and History of IAAD
	III	**Mandate of SAIs & Capacity Building in SAIs** Need for SAIs and their importance. Global presence of SAIs and their achievements in assuring improved governance
	IV	CAG's Institution Get an overview of CAG's DPC Act, 1971
DAY 2	I	**Hierarchy and Protocol** Understand the basis of hierarchy, i.e. respect. Understand the structure and hierarchy of the executive, as well as specifically for the IA&AD. Determine the best mode of communication within inter- and intra-government offices. Enlist office procedure within the IA&AD
	II	Accountability and Ownership; Ownership in actions. Own your career
	III & IV	Regulations on Audit and Accounts, 2020
DAY 3	I & II	Broad framework of Financial, Compliance and Performance Audits Guiding Principles of Auditing Standards
	III	Social media and IAAD (WhatsApp/email communication)
	IV	Online Meetings
DAY 4	I & II	**CCS Conduct Rules** Get introduced to the rules that govern the conduct of a government servant at all times Understand the rules governing the personal conduct of a government servant Understand the rules governing the financial conduct of a government servant
	III	**Gender Sensitization**

	IV	**Integrity** **Why is Integrity a 'must have' quality at CAG?**
DAY 5	I & II	**CCS(CCA) Rules** • Get introduced to and to understand the rules that govern the activities of the government servant throughout his career • Understand what are disciplinary proceedings and the procedures involved • Understand the sanctity of the rules and their implementation
	III & IV	**Team Player** Teamwork brings efficiency, engagement, creativity, camaraderie, and fun — which ultimately contributes to the overall vision of the organization Practise skills that aid in becoming a successful team player
DAY 6	I & II	**Overview of CAG's Financial Auditing Guidelines** Become familiarized with key points of ISSAI guidelines on Financial Audit and the concepts embodied therein
	III & IV	**Exposure to Appropriation and Finance accounts (Union/State)** **(Visit to Treasury/ A&E Office/ CGA/ relevant accounting office)**
DAY 7	I & II	**Fundamental Rules and Supplementary Rules (FR & SR)** Get introduced to Fundamental Rules that govern the government servant during his service Get introduced to the Supplementary Rules that govern the government servant during his service Understand the implementation and relevance of the rules
	III	**Role of Government Accounting Standards Advisory Board (GASAB)** Indian Government Accounting Standards (IGASs) for cash system of accounting notified by Government
	IV	**Walk through CAG Website** Exploring various resources available on website including KMS. External links to GoI websites.
DAY 8	I & II	**Overview of CAG's Compliance Auditing Guidelines** New Compliance Auditing Guidelines. The basic elements & general principles of Compliance Audit. Planning the Compliance Audit

		and individual audits. Defining Apex Auditable Entities and Auditable Units. The audit universe. Determining the scope, audit objectives, audit criteria. The concept of Compliance Audit Design Matrix and Audit Finding Matrix. The new formats of reports
	III & IV	**Compliance Audit Case Studies of Respective Stream (Civil/Commercial/ Defence/ Railway/ Navy/ F&C etc.)**
DAY 9	I	Roles and Responsibilities & Professional Growth in the Department Understand the various aspects of Manpower Management as a supervisor. Various certifications for professional growth (CISA, CFE CPD etc.)
	II	Administration Vigilance Cases: Learn about the vigilance cases and procedure governing vigilance cases
	III	**Commitment, Dilemmas of Commitment** Understand the importance of commitment in their own lives Identify psychological attachment as a key component to commitment
	IV	Discipline 1. What is discipline? 2. How a disciplined approach helps maintain consistency in performance and ensures long term credibility & success? 3. Applying simple techniques to build self-discipline. 4. Disciplinary policies & procedure
Day 10	I	**National Pension Scheme**
	II	Medical Attendance Rules Have an overview of the rules governing medical benefits/attendance
	III	**Extracurricular Activities**
	IV	**Evaluation Test**
	I & II	Administration Understand the administrative tribunals and courts where appeals lie. Learn about the procedure for dealing with legal cases. Become aware of the points to be kept in mind while drafting replies

DAY 11	III & IV	**Emotional Intelligence, Execution Excellence** The importance of shared expectations and outcomes. Dealing with constraints. Tools to pre-empt and manage constraints. Conduct performance and accountability-related conversations. Execute projects with harmony. Understand how to drive progress through transparent communication.
DAY 12	I & II	**Overview of CAG's Performance Auditing Guidelines**
	III & IV	**Performance Audit Case Studies of Respective Stream (Civil/Commercial/ Defence/ Railway/ Navy/ F&C etc.)**
DAY 13	I & II	**Statistical Sampling** Sampling Methods (Overview)
	III & IV	**Audit Process Management** Entry Conference, Audit Requisition, Audit memos, IR, Exit conference, AN, PDP
DAY 14	I & II	**Outcome Audit** Learn the concept of Outcome Audit vis-a-vis Performance Auditing
	III & IV	**Day Out**
DAY 15	I & II	**Auditing of projects & Contract Management**
	III & IV	**Group Presentation to be made by the Participants (DRAAOs)**
DAY 16	I & II	Introductory Economics Understand the concepts of Economics
	III & IV	OLQ Growth Mind-set Bias - How to deal with it Recognise unconscious biases and their resulting behaviours when working in a diverse team Recognise visible and invisible traits that form one's own biases Recognise the social traits that are protected by laws
DAY 17	I & II	**Principles of Taxation in India**
	III & IV	Simple Database –Concepts of Joins, view, data manipulation etc. Have an understanding of the practical concepts of a simple database, concepts of Joins, view, data manipulation etc.

DAY 18	I & II	**Goods and Service Tax** Understand the legal provisions and salient features of GST Law. Appreciate the role of the audit while performing an audit of the levy and collection of GST
	III & IV	General Awareness about the National e-Governance Plan Associated MMPs, Digital India Programme, e Kranti mission.
DAY 19	I & II	Overview of audit of Appropriation and Finance Accounts and SFAR
	III & IV	**Case studies related to audit of Appropriation accounts and Finance accounts and SFAR.**
DAY 20	I & II	Finance Commission and its recommendation Understand the role of Finance Commission Get an overview of the FRBM Act Get the overview of Public Sector Fund Management
	III	**Extracurricular Activities**
	IV	**Evaluation Test**
DAY 21	I & II	Fiscal Policy and Stabilization The concepts of Fiscal Policy and Stabilization
	III & IV	**Audit in IT environment** Understanding Audit in IT environment, Opportunities and Challenges in IT Audit. Risk Assessment.
DAY 22	I & II	**Data Visualization & Presentation Skills** Identify the broader objectives of delivering a presentation Identify the fundamental constituents of a presentation
	III & IV	**Audit in IT environment** **IT Controls – Audit of General Controls and Application Controls**
DAY 23	I	Monetary Policy of RBI Introduction

	II	Revenue Mobilization and Allocation Become aware about monetary policy of RBI
	III & IV	Influential/ Persuasion Skills Understand the concept of persuasion and influential skills. Learn about the two ways of persuasion. Understand the science behind persuasion/influential skills. Learn about the participants' take on persuasion. Understand the 4 most important Influencing Skills at Workplace.
DAY 24	I & II	**Time Management and Stress Management**
	III & IV	**Communication Skill, Listening Skill, Asking Questions, Speaking with conviction** Confidently introduce CAG — be present to the need of their stakeholders and be crisp & precise. Listen actively and accurately to take appropriate action/s. Adapt their own communication style according to the other person Have collaborative conversations with peers, managers, and subordinates**.**
DAY 25	I	Benefits and Costs of Environmental Auditing Understand the benefits of environmental auditing. Become aware of the costs and challenges involved in environmental auditing.
	II	What are Sustainable Development Goals? Environment Audits in the context of SDGs. Understand the context and nature of Sustainable Development Goals (SDGs) Learn how the concept of SDGs impact environmental audit
	III & IV	**Good environmental governance & Basics of environmental audit** Understand the basics of Environmental Audits
DAY 26	I & II	Indian Contract Act 1872 Have an understanding of the terms 'agreement' and 'contract' and note the distinction between the two. Understand the essential elements of a contract. Become aware of various types of contract
	III & IV	**Assertiveness** Understand the different styles in which people often communicate others Adjust personal style to a more assertive style Appreciate the role of stress, social, and belief barriers in unassertive behaviour; equip oneself with the tools to combat these barriers
DAY 27	I & II	**Environmental Consciousness**

		This experiential (part indoor and part outdoor) module aims to enable the probationary officers to strike a connection with — and between — the natural world and the manmade world
	III & IV	**Taking and Giving criticism** Learn to appraise criticism that trigger feelings and behaviours that follow Understand that perfectionism requires that we hold a certain set of beliefs, expectations, and assumptions
DAY 28	I & II	**Use of GIS and Remote Sensing in conducting Environment Audits & Performance Audits**
	III & IV	**Positive Approach** To inculcate the value of a positive approach for the DRAAOs. To breakdown the various elements that make a positive mind-set.
DAY 29	I & II	**Right to Information Act -2005**
	III & IV	**Day Out**
DAY 30	I & II	**Public Procurement Rules especially related to GeM.**
	III & IV	**Supervisory Skill, Rapport Building** 1. Assess the current level of effectiveness at bridging the gap between people 2. Understand that building rapport requires that we hold a certain set of beliefs, expectations, and assumptions 3. Determine what kind of behaviours help in rapport-building 4. Evaluate how changing one's perspective can help to establish rapport
DAY 31	I & II	How to manage personal finances?
	III & IV	**Group presentation**
DAY 32 DAY 33		Railway audit, railway accounts, defence wing, P&T, commercial auditing, civil audit **Vol 6 Page 206** **(Organizational structure, Rules, Regulations, Format of accounts, Accounting and Audit Reporting standards and any other specific rules regulations, orders. For example, Ind As**

DAY 34		**standards, Companies Act, Accounting principles etc., related to commercial audit)**
DAY 35	I & II	**How to prepare for SAS exam** 1. Understand what to expect in the SAS Exam. 2. Build critical understanding of the SAS Exam and how best to tackle it. 3. Determine the best practices to prepare for verbal section of the SAS Exam. 4. Enlist best practices for preparing technical parts of the SAS Exam
	III	**Evaluation Test**
	IV	**Feedback and Valediction**

Phase -I SAS Preparatory Training for DRAAOs(30 Day)

Day	Session	Topic
Day1	I & II	**PC-8: Financial Rules & principles of Govt. Accounts.** **I. Financial Rules** Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983
	III & IV	**PC-5: Constitution of India, Statutes, and Service Regulations.** **A. Service Regulations** Common Subjects: Provisions of the Central Civil Services (Pension) Rules
Day2	I & II	**PC-8: Financial Rules & principles of Govt. Accounts.** **1. Financial Ruiles** Provisions of General Financial Rules 2017
	III & IV	**PC-5: Constitution of India, Statutes, and Service Regulations.** **A. Service Regulations II. Common Subjects:** Provisions of the Central Civil Services (Classification, Control and Appeal) Rules and Central Civil Services (Conduct) Rules
Day3	I & II	**PC-8: Financial Rules & principles of Govt. Accounts.** **II. Principles of Civil Accounts** Provisions of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. II: Chapter 1- Appropriation Accounts Chapter 2- Finance Accounts (Revised) Annexure and Appendices
	III & IV	**PC-5: Constitution of India, Statutes, and Service Regulations.** **A. Service Regulations II. Specific Subjects:** i) Provisions of the Central Civil Services (LTC) Rules ii) Provisions of the Central Civil Services (Medical Attendance) Rules
Day4	I & II	**PC-8: Financial Rules & principles of Govt. Accounts.** I. Financial Rules Provisions of Central Government Accounts
	III	**(Receipts and Payments) Rules, 1983** **PC-5: Constitution of India, Statutes and Service Regulations.** **A. Service Regulations**

		II. Specific Subjects: Provisions of General Provident Fund (central services) Rules.
	IV	**PC-5: Constitution of India, Statutes and Service Regulations.** **A. Service Regulations** **II. Specific Subjects:** Provisions of the Travelling Allowances Rules as contained in the Supplementary Rules
Day5	I & II	**PC-8: Financial Rules and Principles of Government Accounts.** **II. Principles of Civil Accounts** Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure: Chapters 1-10, Chapter 13 and Chapter 17. **(Also covers PC-21)**
	III & IV	**PC-5: Constitution of India, Statutes and Service Regulations.** **B. Constitution of India, Acts and Regulations** Provisions of Constitution of India Parts I, V, VI, VIII, IX and IX A, X, XI, XII, XIV, XVIII, XIX and XX together with relevant Schedules appended to it.
Day6	I & II	**PC-8: Financial Rules and Principles of Government Accounts** **I. Financial Rules.** Provisions of Delegation of financial Powers Rules (DFPR) 1978
	III & IV	**PC-5: Constitution of India, Statutes and Service Regulations.** **A. Service Regulations** **II. Specific Subjects:** Provisions of the Fundamental Rules.
Day 7	I&II	**PC-8: Financial Rules and Principles of Government Accounts** **II. Principles of Civil Accounts** Provisions of Government Accounting Rules, 1990.
	III	**PC-5: Constitution of India, Statutes and Service Regulations.** **A. Service Regulations** **I. Common Subjects:** Provisions of the Defined Contribution Pension Scheme, (New Pension Scheme)
	IV	**PC-5: Constitution of India, Statutes and Service Regulations.** **A. Service Regulations** **I. Common Subjects:** Provisions of the following rules: ii)Central Civil Services (Joining Time) Rules.
Day 8	I&II	**PC-8: Financial Rules and Principles of Government Accounts**

		II. Principles of Civil Accounts List of Major and Minor Heads of Accounts of Union and States (LMMH) **(Also covers PC-21)**
	III & IV	**PC-5: Constitution of India, Statutes and Service Regulations.** **A. Service Regulations** **I. Common Subjects:** Provisions of the following rules: i)Central Civil Services (Leave) Rules.
Day 9	I & II	**PC-16: Public Works Accounts** **Provisions of Codes/Manuals** Provisions of Central Public Works Accounts Code with Appendices
	III	**PC-5: Constitution of India, Statutes and Service Regulations.** **B. Constitution of India, Acts and Regulations** 2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971.
	IV	**PC-5: Constitution of India, Statutes and Service Regulations.** **B. Constitution of India, Acts and Regulations** 3. Regulations on Audit and Accounts -2020
Day 10	I & II	**PC-16: Public Works Accounts** **Provisions of Codes/Manuals** Provisions of Central Public Works Accounts Code with Appendices
	III & IV	**PC-13: Accountancy** 1. Fundamental principles of Accountancy- Meaning, Objectives, Types of Accounting Information, Advantages and Limitations, Qualitative Characteristics of Accounting Information.
Day 11	I & II	**PC-21: Government Accounts** 7. Book of Forms referred in CPWA Code.
	III & IV	**PC-13: Accountancy** 1. Fundamental Principles of Accountancy Theory base of Accounting- Basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
Day 12	I & II	**PC-16: Public Works Accounts** **Provisions of following Codes/Manuals** CPWD Works Manual 2014

	III & IV	**PC-13: Accountancy** 2. Accounting Process: from recording of transactions to preparation of Financial Statements and Trial Balance.
Day 13	I & II	**PC-16: Public Works Accounts** **Provisions of following Codes/Manuals** Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume I (i) Chapter 8-Accounts of Public Works **(Also covers PC-21)**
	III & IV	**PC-13: Accountancy** 2. Accounting Process: Preparation of Bank Reconciliation Statement and, Rectification of Errors.
Day 14	I & II	**PC-16: Public Works Accounts** **Provisions of following Codes/Manuals** Accounts Code Volume-III **(Also covers PC-21)**
	III & IV	**PC-13: Accountancy** 4. Bill of Exchange, Promissory Notes and Cheques.
Day 15	I & II	**PC-16: Public Works Accounts** **Provisions of following Codes/Manuals** Accounts Code Volume-III **(Also covers PC-21)**
	III & IV	**PC-13: Accountancy** 5. Financial Statements- Sole proprietorship concerns, Not-for-profit Organisations, analysis of Financial Statements.
Day 16	I&II	**PC-16: Public Works Accounts** **Provisions of following Codes/Manuals** Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume I (ii) Chapter 9-Accounts of Forests **(Also covers PC-21)**
	III & IV	**PC-13: Accountancy** 6. Accounting Standards issued by Institute of Charted Accountants of India.
Day 17	I&II	**PC-21: Government Accounts** 4. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume I Chapter 1-7
	III & IV	**PC-13: Accountancy**

		7. International Public Sector Accounting Standards (IPSAS) of IFAC.
Day 18	I &II	**PC-21: Government Accounts** 4. Comptroller and Auditor General's Manual of Standing Orders (A&E) Volume I Chapter 10-17
	III & IV	**PC-13: Accountancy** 3. Depreciation, Provisions and Reserves.
Day 19	I & II	**PC-21: Government Accounts** 8. Civil Accounts Manual (CAM) issued by Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi. · Paragraphs No. 1.2, 1.4, 1.12, • Chapter 4 -Paragraphs 4.6, 4.7,4.8 and Appendix 'B', • Chapter 5 -Paragraph 5.15 and Annexure 'C' • Chapter 7 except paragraph. 7.16, **(Also common with PC-8)**
	III & IV	**PC-4: Information Technology (Practical) I Word 2013:** **(A) Basic and Mid-level** Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References, Inserting and Formatting Objects, **(B) Advanced Topics** Managing and Sharing Documents: Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advanced Documents: Applying Advanced formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage forms, Fields, and Mail Merge Operations.
Day 20	I & II	**PC-21: Government Accounts** 8. Civil Accounts Manual (CAM) issued by Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi. • Chapter 8, • Chapter 10 -Paragraphs 10.3,10.4,10.9 and Annexure 'A', • Paragraphs 16.1 Paragraphs 17.7 and 17.10 **(Also common with PC-8)**

	III & IV	**PC-4: Information Technology (Practical) II. Excel 2013:** **(A) Basic and Mid-Level** Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views for Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions. Charts and Objects: Creating and Formatting A Chart and Inserting and Formatting an Object **(B) Advanced Topics** Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook for Review and Managing Workbook Changes. Applying Custom Formats and 'Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates. Creating Advanced Formulas: Applying Functions in Formulas: Look Up Data with Functions, Applying Advanced Date and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.
Day 21	I & II	**PC-21: Government Accounts** 2. Account Code for Accountants General
	III & IV	**PC-4: Information Technology (Practical)** **III Access 2013 Basic (Awareness)** Creating and Managing a Database: Creating a New Database, Managing Relationships and Keys, Navigating Through a Database, Protecting and Maintaining a Database and Printing and Exporting a Database. Building Tables: Creating a Table, Formatting a Table, Managing Records and Creating and Modifying Fields. Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query. Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form. Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report.
Day 22	I & II	**PC-21: Government Accounts** 2. Account Code for Accountants General
	III & IV	**PC-4: Information Technology (Practical)**

		IV Power Point 2013 Create and Manage Presentations: Creating A Presentation, Formatting A Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media. Applying Transitions and Animations: Applying Transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations. Managing Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations.
Day 23	I &II	**PC-13 Accountancy** Group discussion on Misc. issues and Revision of previous sessions and Exercise.
	III & IV	**PC-3: Information Technology (Theory)** **1.3 Governance and Management of Information System in India** 1.3.1. IT Act 2000 (and subsequent amendments) 1.3.2. IT (reasonable security practices and procedures and sensitive personal data and information rules-2011) 1.3.3. Guidelines for Indian government websites (GIGW)
Day 24	I & II	**PC-13 Accountancy** Group discussion on Misc. issues and Revision of previous sessions and Exercise.
	III	**PC-3: Information Technology (Theory)** **1.3 Governance and Management of Information System in India** 1.3.4. National e-Governance Plan (NeGP) and associated MMPs (Mission Mode Projects) 1.3.5. Digital India Programme, e-Kranti mission
	IV	**PC-3: Information Technology (Theory)** **1.4. Protection of Information Assets** 1.4.1. Basic criteria lor information protection - Confidentiality, lntegrity and non-repudiability, Availability of data 1.4.2. Privacy principles, principles ofpersonally identifiable information (PII) 1.4.3. Physical access and environment control 1.4.4 lnlormation system attack methods and OWASP Top l0 vulnerabilities

Day 25	I & II	**PC-3: Information Technology (Theory)** **1.1 Software and hardware components** 1.1.1. Introduction to Computers and their components- Hardware, CPU, Memory devices etc 1.1.2. Operating System, its key functions 1.1.3. Basic network concepts-LAN/ WAN/ Internet, server infrastructure, endpoint devices. 1.1.4. Cloud computing-basic concepts (IAAS, PAAS, SAAS) 1.1.5. ERP Systems- basic concepts **1.2 Database system** 1.2. l. Data and database - basic concepts 1.2.2. Relational database (Integrity constraints- primary, foreign keys, Relationships) 1.2 3 Concept of Joins, views, data manipulation etc.
	III & IV	**PC-21: Government Accounts** 1. Accounting Rules for Treasuries 1992.
Day 26	I & II	**PC-3: Information Technology (Theory)** **1.5 Information System Auditing Process** 1.5. l. CAG's Standing order on auditing in an IT environment (August 2020) 1.5.2. Type of controls (Control objective and measures, General and IS specific controls) 1.5.3. CAATs, continuous auditing techniques **1.6 Information systems acquisition, development, and implementation** 1.6.1 System Development Life Cycle (SDLC) phases
	III & IV	**PC-21: Government Accounts** 1. Accounting Rules for Treasuries 1992.
Day 27	I & II	**PC-I: Language Skill** **A. Verbal and Reading Abilities Basics** ii. Verbal Reasoning iii. Sentence Correction iv. Idioms and phrases v. Grammar Applications vi. Antonyms vii. Synonyms viii. Vocabulary Skills ix. Writing Styles x. Arranging sentences in order xi. Comprehension of passages: (Science passage, socioeconomic passage, Business passage, Entertainment passage etc.)
	III & IV	**PC-2: Logical, Analytical and Quantitative Abilities (A) Data Interpretation** i. Data Tables ii. Pie Charts iii. 2 Dimensional Graphs iv. Bar Charts v. Venn Diagram vi. Geometrical Diagram vii. Pert Charts **(B)Data Sufficiency**

Day 28	I & II	**PC-I: Language Skill** **B. Drafting and Writing Abilities Basics** i Précis writing of any topic
	III & IV	**PC-2: Logical, Analytical and Quantitative Abilities** **(C) REASONING** i. Deduction ii. Logical connectives. iii. Selections iv. Distribution v. Circular arrangement **(D) QUANTITATIVE ABILITY** i. Probability and chance
		ii. Simple Equation iii. Ratio-Proportion-Variation iv. Percentages v. Profit & Loss vi. Simple Interest and Compound Interest vii. Weighted Averages
Day 29	I & II	**PC-I: Language Skill** **B. Drafting and Writing Abilities Basics** ii Drafting of an official letter, giving the facts, as directed
	III & IV	**PC-2: Logical, Analytical and Quantitative Abilities** **(E) Statistics & Statistical Sampling** i. Introduction to statistics.: Variable as attribute of an entity, Primary Data and Secondary Data, Descriptive and Numerical Data, Concept of Discrete and continuous data, Basic concepts of Data Analysis, Box plotting of Data ii. Statistical concepts of classification of Data, Geographical Classification, Chronological classification, conditional classification, qualitative classification, quantitative classification. iii. Class interval, Frequency Distribution and Histograms iv. Arithmetic Mean and Geometric Mean, Median, Mode- Concepts and inter se comparison and their interpretation v. Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance – Concepts & inter se comparison and their interpretation vi. Concepts of Skewness& Kurtosis and their interpretation
Day 30	I & II	**PC-I: Language Skill** **B. Drafting and Writing Abilities Basics** iii Draft Para to be drafted from material provided
	III & IV	**PC-2: Logical, Analytical and Quantitative Abilities** **(E) Statistics & Statistical Sampling** vii. Sampling: What is Statistical Sampling? Statistical Sampling vs. Non- Statistical Sampling Advantage of Statistical Sampling Random Number Table & Sampling Sampling Error vs. Non-Sampling Error Simple Random Sampling (with and without replacement)Systematic Random

		Sampling Systematic Random Sampling Stratified Random Sampling Cluster Sampling Probability Proportional to Size Sampling Multi-Stage Sampling Attribute & Variable Sampling Step-bystep Sampling Discovery Sampling Monetary Unit Sampling Audit Hypothesis Testing Normalisation – meaning and objective Estimation: (i) Sample size and estimation of Single Mean for un-stratified (Simple Random) Sampling (ii) Sample size and estimation of Single Proportion for unstratified (Simple Random) Sampling Scatter Diagram in Statistics and interpreting, Scatter Diagrams, correlation and regression.

17. MCTP LEVEL 2: AAO with 7 or more years of qualifying Service

(6 Days)

DAY	SESSION	CONTENT
DAY 1	I	My values, our values and community values; alignment with organizational values
	II	
	III	Effective communication with internal and external stakeholders; Verbal and Non-verbal communication; Social skills and etiquette; Active listening skills, etc.
	IV	
DAY 2	I	Group dynamics, Concept and functions, Theories, Group Development & Group Forming, Social Influence in Groups, Group thinking, Group problems/conflicts and appropriate strategies for their resolution
	II	
	III	
	IV	Personal Ethics, Professional Ethics, Code of Ethics
DAY 3	I& II	Gender Sensitization, Concepts of gender, stereotyping and its impact, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
	III	Financial Markets and Capital Markets; Forms of borrowing from Financial Institutions
	IV	Public Finance, Principles of Public Finance, Union Budget, and its components
DAY 4	I	Adopting the Big Data approach, IAAD Big Data Policy and guidelines
	II&III	Overview of Information Technology (IT) System; Risks in IT Environment, Cyber Security, IT Act 2008, Indian Computer Emergency Response Team (CERT-In); Leveraging the entity's IT System and data in audit
	IV	Motivation, Motivational theories of Maslow, Herzberg etc.
DAY 5	I & II	Motivation, role of personality in motivation, motivating and demotivating factors, Addressing Specific Morale Issues
	III	Field Visit
	IV	
DAY 6	I	Basics of environment and sustainable development
	II	Introduction to the 2030 agenda for Sustainable Development and the Sustainable Development Goals (SDGs)
	III	
	IV	**End Couse Assessment, Feedback and Valediction**

18. Induction Training for Divisional Accountant (Probationers)

DATE	Session	Topic
Day 1	1	Position of CAG as per the Constitution of India
	2,3 and 4	An introduction to the roles and responsibilities of Divisional Accountant in the broader back ground of the Department
Day 2	1 & 2	FRSR-Part 1: Definitions, Pay Rules and Exercises Leave Rules
	3 & 4	Ethics and Etiquette An overview of CCS (conduct)Rules,1964 and CCS (CCA)Rules ,1965 in guiding officials and personal conduct and General Admnistrtive Rules (Do's and Don't)
Day 3	1	Duties and functions of Divisional Accountants and examination of records
	2	Budget and budgetary provisions for works,Reconcilliation of accounts,Supplementary grants,appropriation and reappropriation
	3 & 4	Accounts of Public Works and Accounts
Day 4	1	Highlights of CPWD Manual and CPWA Code
	2	Law of Contracts Arbitration and conciliation
	3	Technical Sanction,administrative sanction and bill of Quantity Types of contract.
	4	Overview of the process of preparation and evaluation of tenders
Day 5	1 & 2	Tendering process 1.Pre-requisites of tanders/tendering procedure 2.Tendering procedure and its differents modes/types
	3 & 4	Pre-qualification bids and notice inviting tenders Two bid tendering system. Procedure involved in online/globle tenders
Day 6	1	Sale of tender documents and their accounting Collection of EMD & performance Guarantee and refund of EMD
	2	Secretarial aspects of tender eveluation committee meeting Case studies
	3 & 4	Soft Skills
Day 7	1 & 2	Preparation of comparative statements & evaluation of bids
	3 & 4	Discussion of important accounting trems. Assessing experience and adequacy of technical infrastructure/manpower of the contractor. Case studies

Day 8	1 & 2	CVC guidelines on tendering process & award of contracts Disscussion of practical cases/case Laws
	3 & 4	How to detect collusion/cartel formation of tenders- what are the red flags Case Study
Day 9	1 & 2	Practical session on tender evaluaion award of work in PWD Discussion on audit Observations relating to Works Audit
	3 & 4	Contract management Checks During implementation of contract
Day 10	1 & 2	Measurements of works Case Study Initial records maintenance of measurements books
	3 & 4	Types of bills & payments deduction from bill after RA bills Refund of performance Guarantee
Day 11	1 & 2	Taxes, income Tax & GST
	3 & 4	Asset / register
Day 12	1 & 2	MS Word
		MS Excel
	3 & 4	Reply to Audit Para
Day 13	1 & 2	IFMS
	3 & 4	Audit and its procrdure
Day 14	1 & 2	IFMS
	3 & 4	**End Couse Assessment, Feedback and Valediction**

19. Specific Training for Divisional Accountant (Probationers)

DAY	Session	Topic
Day1	I	Delegation of Financial Powers of State
	II	Parts of Government Account
	III	Fundamentals of Elementary Bookkeeping and Advantages of Double Entry System Statement
	IV	Trading, Profit & Loss Accounts and Balance Sheet statement
Day 2	I	Drafting various kinds of drafts, letter, circular, OM
	II	Grammer
	III & IV	Trading, Profit & Loss Accounts and Balance Sheet statement
Day 3	I & II	Government Accounting Rules 1990
	III & IV	Preparation of Running Account Bill
Day 4	I & II	Contractor Ledger theory and practical
	III & IV	Bank Passbook A/C reconciliation
Day 5	I & II	Work Abstract Theory and Practical
	III & IV	Journal Entries and Rectification of errors
Day 6	I	Preparation of Monthly Accounts, Schedule of Monthly Accounts, Classification of Transaction of Accounts etc
	II	Schedule of Monthly Accounts Deposit Works, including stock and tool and plant returns checking of bills and vouchers
	III	Trial Balance and correction of balance
	IV	Advantages of Cost Account /Depreciation, Reserve, Bill of Exchange, Promissory Note
Day 7	I & II	Schedule of Rate, Contractor Advance, Transfer Entry
	III & IV	Public Works Account (Theory and Practical) including entries in cash book
Day 8	I	Reappropriation of Fund, Budget
	II	Central Treasury Rules I and II Corresponding Rules of State Government
	III & IV	General Financial Rules Chapter 1-6 & 7-12
Day 9	I	Precis Writing
	II	Writing Essays and Paragraph Writing
	III	Central Treasury Rules I and II Corresponding Rules of State Government
	IV	Parts of Government Account
Day 10	I	Nominal/Real Account, Capital/Revenue Expenditure, Transfer Entries
	II & III	Fundamental and Supplementary Rules
	IV	**End Couse Assessment, Feedback and Valediction**

20. All India Workshop on Performance Audit

DAY	Session	Topic
Day 1	I	Course inauguration and Introduction to Performance Audit
	II	Experience sharing: Performance Audit of Direct Benefit Transfer
	III	Experience sharing: Performance Audit of Systems and Controls in Assessment of Mining Receipts
	IV	Safeguarding the quality of Performance Audit Report.
DAY 2	I & II	**Panel discussion** on Improving the Performance Audit execution and audit evidence gathering
	III	Use of Big data in Performance Auditing
	IV	**Experience sharing** by participants and **discussion** on way forward of Performance Audit

21. All India Seminar on Performance Audit

DAY	Session	Topic
Day 1	I	Introduction to Performance Audit
	II	**Case Study**: Performance Audit of Direct Benefit Transfer
	III	**Case study** on Audit of Waste Management along with discussion
	IV	**Case study** on Audit of Costal Ecosystem conservation measures.
DAY 2	I & II	**Panel discussion** Performance Audit in India: Journey so far, Challenges & way forward:
	III & IV	**Experiences sharing:** Participant's Group presentation on Performance Audit experience

II. EDP Courses

1. MS Office (Advanced)

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I	Overview of the Basics of Ms-Office
	II	Advanced Document Formatting: Styles and Themes: Creating and modifying styles, using themes for consistent formatting.
	III	Customizing headers and footers, Generating, and customizing tables of contents Inserting and managing cross-references, footnotes, endnotes, and citations.
	IV	Exercise
DAY 2	I	Relative Versus Absolute Cell References in Formulas; Creating Subtotals in a List; Format Data as a Table.
	II	Working with Functions: - Using logical functions (AND, OR NOT). Using Conditional Function:- IF & Nested IF Functions, COUNTIF(),SUMIF() & IFERROR()
	III	Working with Text Based Functions: - LEFT (), RIGHT () and MID () Function; LEN (), SEARCH () & CONCATENATE () Function. Some More Functions: - VLOOKUP (), HLOOKUP (), INDEX () & MATCH () Function
	IV	Exercise
DAY 3	I	Using Conditional Formatting to Find Duplicates; Removing Duplicates.
	II	Excel Data Validation: Understanding the Need for Excel Data Validation; Creating an Excel Data Validation List; Excel Decimal Data Validation; Adding a Custom Excel Data Validation Error; Dynamic Formulas by Using Excel Data Validation Techniques.
	III	Using Macros: - Relative & Absolute Macros; Editing Macro's
	IV	Exercise
DAY 4	I	What If Analysis: - Goal Seek; Data Tables; Scenario Manager.
	II	Advance Charts: - Sparkline, Inline Charts, data Charts.
	III	**Holistic Well being**
	IV	Exercise on session I, II
DAY 5	I & II	Applying advanced animation effects: motion paths, emphasis, and entrance/exit animations. **Creating Interactive Presentations** Using hyperlinks and action buttons for navigation and interactivity, Incorporating interactive elements: quizzes etc.
	III	Exercise
	IV	**End Course Assessment**, Feedback & Valediction

2. File Management System (E-office)

(2 Days)

DAY	SESSION	TOPIC
DAY 1	I	**Course Briefing, Registration, Entry Knowledge Test**
	II & III	**DAK/Letter** • Browse and Diarise sub module of Receipt to generate Receipts (Electronic and Physical) • Folder Management, Moving Receipts between folders, • Sending and pulling back; Initiating Action • Closing / Reopening Receipts • Generate Acknowledgement • Consolidated View of Receipt • Print/Download Receipt • Advance Search for Receipt
	IV	**Creating and Maintaining Files** • Create File; Add Correspondence in File; Edit File Details; File Attachments/Detachments • Link File; Upload Local Reference • Merge Physical Files; Send and Pull Back Files
DAY 2	I	**Noting** • Add Green/ Yellow Noting; Edit / Discard Saved Notes • View version of Yellow Note; Referencing in Note • Quick Noting; View version of Yellow Note; Attachment below note **Actions in Files** • Create Part /Volume File; Closing / Reopening of File; Initiate Action on File • Convert File; Print/Download File; Advance Search for File; File Migration • Park Files
	II	**Draft** • Create a New Fresh /Reply / Reminder Draft in Receipt / File • Edit Draft (DFA) • Add Recipient in Draft • Approve and Sign Draft (DFA) • Dispatch from File (Officer/CRU) • View Attachment if issue
	III	**General topics** • Notifications; DSC Registration; Preferences; Section Assignment • User Group; Post mapping / demapping; Create employee; Post employee • Assign additional charge; ;Transfer employe;Role assignment • Introduction to Web VPN
	IV	**End Couse Assessment, Feedback and Valediction**

3. Audit in IT Environment

(5 Days)

DAY	SESSION	CONTENT
DAY 1	I	**Overview of "Audit in Information Technology environment"** Understanding and defining "Auditing in Information Technology Enabled environment" i.e. using IT platform of the auditee organization as well as CAG's OIOS Platform for doing risk based annual Audit Planning and conducting all phases of individual audit assignments.
	II	**Overview of "Audit in Information Technology environment"** • Digital Transformation across Governments and public sector entities: • Changed Role of auditors consequent upon use of IT in providing public services by govt entities • Understanding the main aspects of ERP used by the auditee organizations. Shift from physical to electronic environment through Examples of IA&AD's IT projects viz. OIOS, e-OFFICE, e-HRMS
	III	**Understanding the IT environment of the Auditee** Understanding the IT System, its purpose, functions and processes, Structure and fields of IT application and its interfaces, data types/data structure/data fields
	IV	**Understanding the IT environment of the Auditee** • Understanding the arrangement for accessing front-end and back-end application for data extraction and substantive audit • A walk-through of GSTN Application in GST, PFMS, e-Lekha in civil accounts, IT platform/ERP of one of PSU may be exposed to audience etc.)
DAY 2	I	**Planning for the Audit** • Audit Preparation and Planning (Compliance/SSCA/Performance Audit) • Desk review (information collection, exploring the entity's website, annual reports, DDGs, MIS reports available from public domains/PFMS, previous C&AG's audit reports/Inspection Reports, Parliamentary questions, newspaper clippings etc
	II	**Planning for the Audit** • Defining Audit Scope **Defining Audit methodology** - data driven risk assessment and risk Profiling from user database to establish risk criteria, sample size and sample selection for analysis and substantive audit
	III	**Planning for the Audit** • Formulation of Audit checks • Writing queries in English, taking the help of Auditee to convert English queries into data executable query and Data Extraction
	IV	**Planning for the Audit** Ensuring authentication and correctness of data, data analysis, and conduct of substantive audit
DAY 3	I	**Access to Database and data analysis/analytics** Access to IT systems/data/ information/electronic/ records/documents Analysis of data Frame English/SQL queries–in accordance with Audit checks

	II	**Auditing in IT environment -Financial attest Audit & Appropriation/Finance Accounts Audit** • Data mining to get the financial statements and its subsidiary ledgers • Use of VLC/PFMS etc. database for audit checks/generating queries • Cross verification of journal entries in ERP/Tally environment • Analysis of data/Audit checks
	III & IV	**Auditing in IT environment -Financial attest Audit & Appropriation/Finance Accounts Audit** • Preparation of Audit queries/annotated statements with replies • Preparation of audit reports • Understanding Appropriation Accounts/Finance Accounts Audit • Case studies for using VLC/PFMS data or using IT platform of a PSU/Autonomous Body may be taken for certification audit.
DAY 4	I & II	**Computer Assisted Audit Tools required for data analysis** o Data analysis options in MS Excel (Overview) nporting CSV files, xlsx files ata cleansing and preparation rting & filtering ata Validations checks nctions (VLOOKUP etc.) *(Ref: STM on MS excel can be referred)*
	III & IV	**Computer Assisted Audit Tools required for data analysis** o Data analysis options in IDEA (Overview) nporting various files to IDEA mple Extraction mmarization ratification uplicate key, Exclusion mpling (Monetary Unit Sampling being used in Vouchers audit) ap Detection *(Ref: STM on IDEA can be referred)*
DAY 5	I & II	**Case studies on Data-driven Audit - Implementation of Innovative Techniques** Discuss the new initiatives and Comptroller and Auditor General's reports. *(Ref:1. Compendium of New Initiatives and Good Practices in the CAG's Institution 2: IT Audit reports)*
	III	**Case study/ Demonstration of Audit conducted in IT environment** Case study on any Audit taken up by the IA&AD office along with walk through of IT application available for eg. E-lekha/ PFMS/ NTRP (Bharatkosh)/ PRAKALP/ ARPIT (Experience of GST audit/custom audit and any other audit in IT environment including all stages of Audit)
	IV	**End Couse Assessment, Feedback and Valediction**

4. Data Analytics, Visualistion and Presentation Skills

(5 Days)

DAY	SESSION	CONTENT
DAY 1	I & II	**Introduction to Data Analytics** Basic Concepts: Data, types of data: String, numeric, date; types of analytics. **KNIME:** A Broad overview; Build a basic workflow; Understanding Nodes
	III & IV	**ETL Operations:** • Data type conversion (Data preparation) Data downloading and sorting error **Hands on session**
DAY 2	I & II	• ETL Operations : • Filtering; Treating Missing values, Duplicate records • Top/bottom record etc
	III & IV	• Statistical Analysis and deriving insights about the dataset
DAY 3	I & II	• Reading data of different file types • (XML, CSV, text) in Knime, Using writer node to export data, Export data workflow
	III & IV	• Hands on session (Case Study) • Exploring various charts available in Knime : Box Plot, Scatter Plot, Correlation etc
DAY 4	I & II	• Principles of Visualisation- • Consolidation of Concepts • Data Analytic Principles and Approaches • Different type of charts their
	III & IV	• Tableau • Data downloading • Database Connectivity • Manipulation • Dimensions and measures • Visualisation, discrete and continuous • Calculated fields • Filters • Hierarchy
DAY 5	I & II	Tableau Exercise/ Case Study: • Analysing data, Deriving Insights; Identifying risk areas, building dashboards
	III	Other features in Tableau:Story; Distribution of workbooks Case study with Tableau
	IV	**End Couse Assessment, Feedback and Valediction**

5. AI & Cloud Computing

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I & II	**Introduction to cloud computing** • Concept of cloud computing, Evolution, Advantages, Some examples for cloud service providers. Cloud Deployment models, Service models with advantages / disadvantages of each model.
	III & IV	**Areas of audit concern in cloud architecture** • Governing policies • Components of Service Level Agreements • Compliance to business / Govt. rules, Security • Data privacy, Monitoring & incidence response • DR&BC • Cost efficiency.
DAY 2	I & II	What is AI in Machine Learning • Data driven Decision Making • Introduction to responsible AI • Fairness and Bias in AI.
	III & IV	Use of AI in Governance • Introduction to AI Audit • Audit of AI models • Use of AI in audit techniques • Legal and regulatory considerations in AI audit
DAY 3	I	**Techniques in Decision Making** **Identify problems and remove discriminations, support diversion and inclusion**
	II	**Man-machine Reconciliation in Decision Making** Provide explainability, understand ability and traceability
	III	**Benefits of data-driven decision making** Accuracy & reliability, Objective decision making, improved efficiency etc.
	IV	**Common challenges with data-driven decision making** Limitation of data, biased data, data privacy data, quality
DAY 4	I	**Types of artificial intelligence** • Purely Reactive • Limited Memory • Brain Theory • Self Conscious
	II	**Role of AI in data analytics** • Predictive and prescriptive data analytics
	III & IV	**Case studies** on use of AI in Audit, Online resources and guidelines for implementing responsible AI practices
DAY 5	I	**Group discussion**: Future trends and opportunities in AI.
	II	**Discussion**: Ethical considerations and challenges in AI
	III	**Holistic Well being**
	IV	**End Couse Assessment, Feedback and Valediction**

6. Audit of IT Systems

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I & II	Introduction and Planning of IT Audit
	III & IV	IT Controls-General Controls and their Audit
DAY 2	I & II	IT Controls-Application Controls including Internet Controls and their Audit
	III & IV	**Group Discussion** on IT Controls
DAY 3	I & II	Audit of IT Security and End User Computing Controls
	III & IV	Audit of Development and Acquisition of IT Assets
DAY 4	I & II	Audit of Business Continuity Planning/Disaster Recovery Planning
	III & IV	**Case Study** on BCP/DR Planning
DAY 5	I & II	Audit of Outsourcing of IT services
	III	**Holistic Well being**
	IV	**End Couse Assessment, Feedback and Valediction**

7. IDEA

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I	Introduction to Various CAATs.
	II	**Group Discussion** on Use of Data Analytics in IAAD
	III & IV	Creating Projects: Managed and External, Import of data from diverse formats Excel, Access, csv, text; understanding data using the field statistics, Sorting Data; Checking validity of data through Control totals creating current documentation of tasks performed using the history property, Project Overview
DAY 2	I & II	Importing of PDF/PRN Data,
	III	Field Manipulation in IDEA Append, Remove, modify columns Data types Virtual, Non Virtual, Editable; Enabling/Disabling deletion of non-virtual fields
	IV	**Hands on Exercise**
DAY 3	I & II	Indexing of Data: Quick Index, Composite Index
	III	Data Extraction Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction; Duplicate Key Detection/Exclusion; Gap Detection, Summarization
	IV	**Hands on Exercise**
DAY 4	I	Working with multiple databases Join, Visual Connector, Append, Compare
	II	**Hands on Exercise**
	III	Commonly used @ Functions in IDEA, introduction to # functions,
	IV	**Hands on Exercise**
DAY 5	I	Stratification of Data, Aging analysis, Sampling
	II	**Hands on Exercise**
	III	**Holistic Well being**
	IV	**End Couse Assessment, Feedback and Valediction**

8. OIOS

(3 Days)

Day	Session	Topic
DAY 1	I	**Workflow of a Field visit** • Overview of Audit planning, audit programs • Roles and privileges • FAQs on Audit programs • Initiating a Field visit • Difference between Field visit case and On-field case
	II	**Issuing Requisitions, Enquiries** • Creating requisitions • List of records • Adding annexures to requisitions • Issuing requisitions • Dispatch process • Updating requisitions with quality of records and date of receipt. • Creating enquiries, sending enquiry for review, approval • Updating enquiries by the reviewer/ approver • Track Noting history • Description History
	III	**Issuing Observations** • Create and issue Observations • Create sub-paras within an observation • Upload Key Documents • Mark Annexures for dispatch • Send for approval, approve, and reject observations • Issue observations • Update Observation • Link Key documents in Regular window and split window • Convert Enquiry to Observation **Drop Observation**
	IV	**Practice sessions** • Hands on sessions • Create and issue a requisition, an enquiry **Create a few observations, add Key documents(KDs) and mark KDs**
DAY 2	I	**Mobile app, KMS and AIS** • Installing and using mobile app for scanning documents • Accessing KMS and AIS and marking KDs uploaded in KMS/AIS

	II	**Sending Reminders; Processing receipts** • Create additional dispatch • Sending communication to employees within IAAD (search and add employee) • Creating receipts **Forwarding replies to email listener to create receipts**
	III	**ADMs, Sampling and Toolkits** • Create ADMs and send for review/approval • Complete ADMs in Field visits. • Create Sampling task and send for review/approval. • Brief discussion on Toolkits; Accessing Toolkits in Field visits for entering data and editing data
	IV	**Practice sessions** • Create receipts by adding manually and through listener **Filling an ADM**
DAY 3	I	**Allocate tasks; Items for verification**; **Deviation in audit program** • Allocate tasks • Update tasks allocated • Complete items for verification • Initiate deviation note and watch its approval Accepting cancellation of audit program
	II	**Verification of observations pending for closure, Generate Draft IR and submit for QA/QC** • Verification report of pending observations • Part-I, Part IV and Part V of Compliance Audit report • Generate IR; Auto-fitting tables • Generate Discussion Note, Title sheet and Contribution report; • Using Attachment Info • Closing Field visits • Submission for QA/QC
	III	**Performance audits and Financial audits** • Working on Performance Audits; Linking assignments to lead offices' assignments • Cloning ADMs and linking to assignments • Cloning toolkits • Linking data collection projects to Assignments Generating Aide memoire
	IV	**Recap and discussion on Field visits** • Discussion on spells, cancellation, and postponement of audit programs • Using KMS, issues likely to be faced by field parties and how to handle them • Suggestions in improving field visits

E. Resource Profile

I. Infrastructure

The Institute has a well-equipped library, two EDP labs, a general training hall and one conference room. The conference room and training hall are equipped with LCD multimedia projectors with Video Conferencing facility. The computer labs are also equipped with multimedia projectors and other advanced facilities. EDP Lab-I has been upgraded with 25 desktop computers.

II. Residential Hostel

The hostel consists of 24 rooms to cater to the needs of trainees and visiting faculty of the Indian Audit and Accounts Department. The hostel is also well equipped with essential amenities like Desktop, TV, and Internet etc. and has a mess facility. EPBX has also been installed in the hostel. Modernisation of the kitchen and dining hall with recreational sitting area has been completed.

III. Library

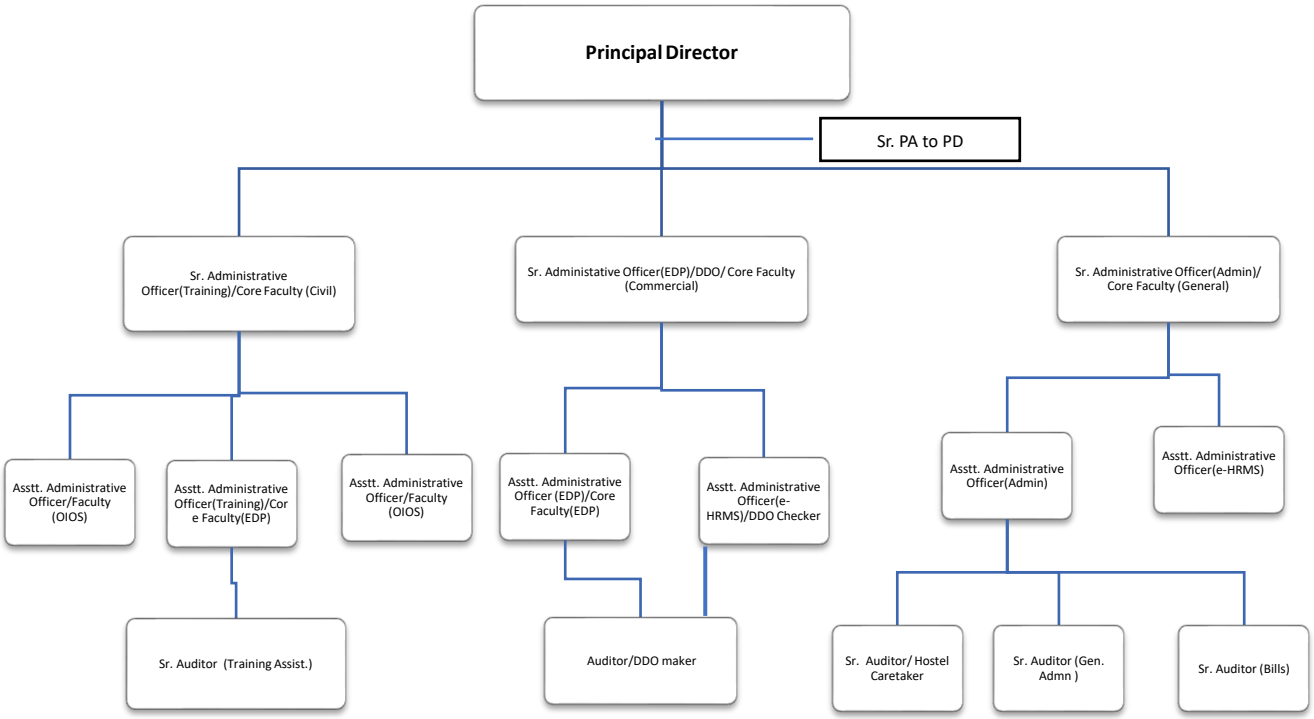
The Institute has a full-fledged library consisting of knowledge Resources-books, video CDs, CD ROM, and Courseware, Website material on all relevant subjects ranging from Financial Management, Accountancy, Law, Costing, Disinvestments, Computer Books & Magazines, Departmental Codes and Manuals. Apart from this, participants can also pursue their library goals through prominent books of Hindi and English written by eminent writers. The computerisation work of library has been completed through e-Granthalaya Software.

The layout of the library has been arranged in such a way that participants can use the space as a reading room also. At present RTI library has more than 3000 books on various subjects. The Institute subscribes to newspapers and periodicals also.

IV. Games & Gymnasium

The institute has indoor games facilities for chess, carom, table tennis etc. Tennis and badminton court facilities are also available in the institute. RCBKI provides sports facilities to the participants during leisure. The RCBKI has also Gym facility for the participants and Guests.

V. ORGANISATIONAL STRUCTURE



VI. Manpower Position

Category of Posts	Sanctioned Staff	Men in Position	Remarks
Sr.AO	3	3	
AAO	7	7	
Asstt. Supervisor	1	0	1. One Sr. Auditor in position against one additional interim SS of Sr. Auditor.
Sr. Auditor	2	3	
Auditor	2	2	
Sr. PS	1	0	1 Sr.PS hired
Clerk/Typist	1	0	1 DEO outsourced
Car Driver	1	0	2 Car drivers outsourced
MTS	12	0	12 MTS outsourced
Canteen Staff	2	0	01 Cook and 01 Asst. Cook outsourced

VII. Budget

Expenditure of last three years			
Head	**2021-22**	**2022-23**	**2023-24**
Salary			
Gr A	3802.874	3725.245	2860.342
GR B,C,D	14511.789	15238.767	18467.689
Wages			
Domestic Travel Expenses			
Gr A	1.68	39.938	121.320
GR B,C,D	263.548	208.528	457.520
Foreign TA			
OE+LPS	2153.795	3965.650	3926.354
(includes OOE, Postage, Telephone,			
LPS & Electric & water charges)			
RRT			
Publication			
Medical			
Gr A	4.481	9.897	41.189
GR B,C,D	287.969	117.784	243.122
Minor Works	2356.832	1523.159	1185.500
Professional services	5823.276	7099.542	7057.033
Grant in Aid	0.550	0.0	
Other Charges			
Information Tech	444.371	1296.715	470.963
Departmental Canteen			
Grand Total	**29651.165**	**33225.225**	**34831.030**

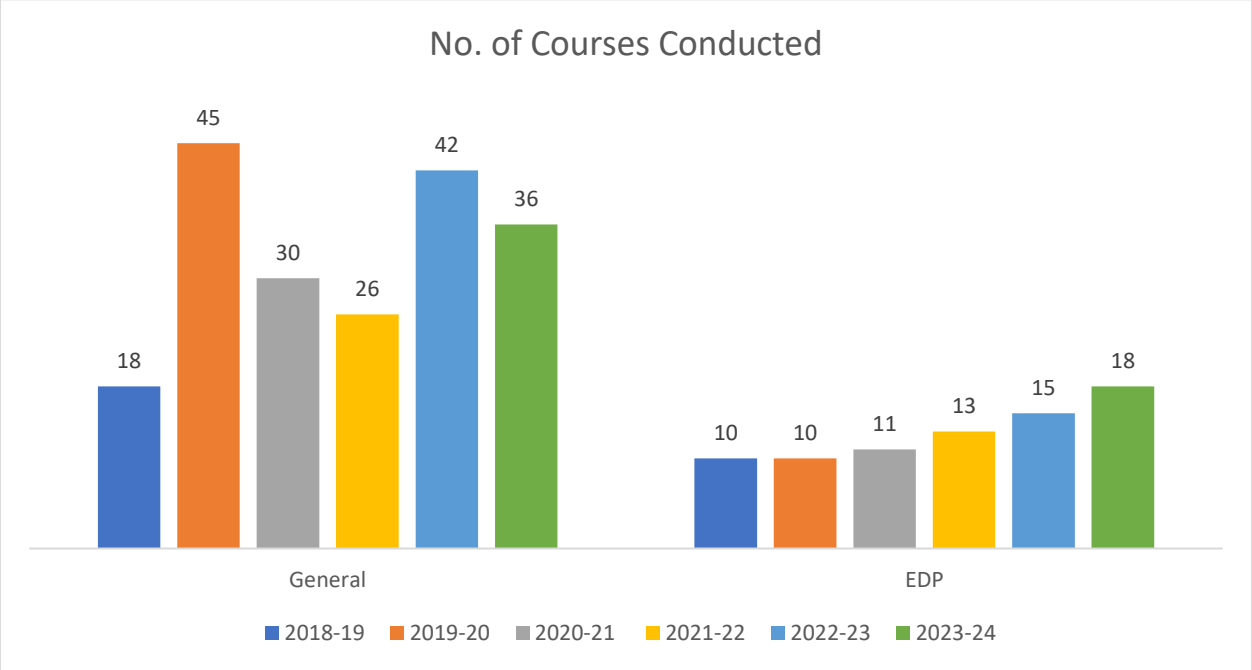
F. Achievements

I. Training Statistics (General Courses)

Financial Year	No. of Courses Conducted	No. of Official Trained	No. of Training Days
2018-19	18	528	183
2019-20	45(33 + 12-Additional)	1137 (629+508-Additional)	178(133 + 45-Additional)
2020-21	30	591	100
2021-22	26	717	214
2022-23	42	831	330
2023-24	36	829	347

II. Training Statistics (EDP Courses)

Financial Year	No. of Courses Conducted	No. of Official Trained	No. of Training Days
2018-19	10	176	56
2019-20	10	236	45
2020-21	11	219	33
2021-22	13	271	59
2022-23	15	249	64
2023-24	18	368	79



III. Slots Targeted vis-a-vis Achieved.

(Details of actual utilization of slots against allotted No. of slots)

Year	General courses		EDP courses	
	Slots Allotted	Utilized	Slots Allotted	Utilized
2023-24	869	829	382	368

IV. Any Other achievements

This institute is preparing quarterly newsletters and uploading it on Website.

SUPREME AUDIT INSTITUTION OF INDIA
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Dedicated to Truth in Public Interest

INDIAN AUDIT & ACCOUNTS DEPARTMENT

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