Calendar

of

Training Programmes

2020-21

Regional Training Institute Kolkata

Indian Audit and Accounts Department

3rd MSO Building, CGO Complex, 5th Floor ('A' Wing)

DF Block, Salt Lake, Sector-I, Kolkata-700 064.

Tel No.: (033) 2321 3907/6708   FAX: (033) 2321 6709.

E-mail: rtikolkata@cag.gov.in

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Profile

Introduction

Regional Training Institute, Kolkata, started functioning initially as a Regional Training Centre at Park Street, Kolkata-700 016 from April 1998 under the administrative control of the Principal Director of Audit, Eastern Railway. The Regional Training Centre was upgraded to Regional Training Institute (RTI) in January 1999. An exclusive Principal Director for RTI took over charge from October 2003. Since April 2005, the Institute has been functioning presently at 3rd MSO Building, CGO Complex, 5th floor, 'A' Wing, DF Block, Salt Lake, Sector-I, Kolkata-700064.

Regional Advisory Committee (RAC)

The composition of the Regional Advisory Committee for the Regional Training Institute, Kolkata, as notified by the office of the Comptroller and the Auditor General of India, is as follows:

1. Principal Accountant General (A&E), West Bengal, Kolkata

2. Director General of Audit, Eastern Railway, Kolkata

3. Director General of Audit, South Eastern Railway,

4. Director General of Audit, Ordnance Factories, Kolkata

5. Director General of Commercial Audit & Ex-Officio Member, Audit Board-II, Kolkata

6. Director General of Commercial Audit & Ex-Officio Member, Audit Board-I, Kolkata

7. Director General of Audit (Central), Kolkata

8. Principal Accountant General (G&SSA), West Bengal, Kolkata.

9. Principal Accountant General (E&RSA), West Bengal, Kolkata

10. Principal Director of Audit, Railway Production Units and Metro Railway, Kolkata

11. The Director, Office of the Director General of Audit (Scientific Department), New Delhi at Kolkata

12. The Dy. Director, Office of the Principal Director of Commercial Audit & Ex-Officio Member, Audit Board-IV, New Delhi at Kolkata

13. The Dy. Director, P&T Audit Office, Kolkata

14. Director General, Regional Training Institute, Kolkata (Member Secretary)

15. Representative from Headquarters office

Jurisdiction

   The Institute caters to the training needs of all IA & AD offices as communicated in Headquarters' Circular No. 125/Trg. Div/2017 dated 25.06.2018. The list of user offices are as follows:

1.   Office of the Principal Accountant General (A & E), West Bengal, Kolkata.

2.   Office of the Director General of Audit, Eastern Railway, Kolkata

3.   Office of the Director General of Audit, South Eastern Railway, Kolkata.

4.   Office of the Director General of Audit, Ordnance Factories, Kolkata.

5.   Office of the Director General of Commercial Audit & Ex-Officio Member, Audit Board-II, Kolkata.

6.   Office of the Director General of Commercial Audit & Ex-Officio Member, Audit Board-I, Kolkata.

7.   Office of the Director General of Audit, Central, Kolkata

8.   Office of the Principal Accountant General (G&SSA), West Bengal, Kolkata.

9.   Office of the Principal Accountant General (E&RSA), West Bengal, Kolkata

10.   Office of the Principal Director of Audit, Railway Production Units & Metro Railway, Kolkata.

11.   Office of the Director, Director General of Audit, Scientific Department, New Delhi at Kolkata.

12.   Office of the Deputy Director, Principal Director of Commercial Audit & Ex-Officio Member, Audit Board-IV, New Delhi at Kolkata

13   Office of the Deputy Director, P&T Audit Office, Kolkata.

Knowledge Centre

In December 2002, RTI Kolkata was designated as Centre of Excellence (now re-designated as Knowledge Centre) for training on **'Local Bodies Audit'** by the Comptroller & Auditor General of India. In April 2011, this Institute was also designated as Centre of Excellence for **'Railway Audit'**. In August 2012, this Institute was re-designated as Knowledge Centre for development of capacity and skill and assimilation and dissemination of auditing methodologies in the areas of **'Railway Audit'** and **'Local Bodies Audit'** and additional topic assigned for specialisation in **'Compliance Audit'**.

The Comptroller & Auditor General of India, in December 2003, designated the RTI, Kolkata as a Centre for Excellence in training in the areas of accounting and auditing in Local bodies. As a Nodal Centre, Regional Training Institute, Kolkata had in the past prepared Structured Training Modules on 'Audit of Gram Panchayat' and 'Audit of Panchayat Samiti and Zilla Parishad', 'Audit of Urban Local Bodies' and 'Certification Audit of ULBs'. This was a collaborative exercise involving the Local Bodies Wing of the Headquarters office, the Accountant General (Receipt, Works and Local Bodies Audit), West Bengal, the Department of Panchayats and Rural Development, Government of West Bengal, the State Institute of Panchayats and Rural Development, Government of West Bengal, the Commissioner & ex-officio, Principal Secretary, Finance (Internal Audit), Government of West Bengal, Directorate of Local Bodies, Government of West Bengal, Institute of Local Government and Urban Studies (ILGUS), State Urban Development Agency (SUDA) and Non-Government Organizations (NGOs) like Mazdoor Kishan Shakti Sangathan, Rajasthan and Parivartan, New Delhi. The training modules on 'Audit of Gram Panchayats' and 'Audit of Panchayat Samiti and Zilla Parishad' were also translated into vernacular Bengali and nearly 3825 copies were distributed to the user Audit offices, Department of Panchayats and Rural Development, Directorate of Local Bodies and State Institute of Panchayats and Rural Development West Bengal.

As a part of endeavours under Knowledge Centre on Local Bodies Audit, this Institute has taken up a project with the Institute of Cost Accountants of India, Kolkata Chapter as partner to develop benchmarking tools for PRIs. A study report on benchmarking tools has been developed on the basis of different financial as well as non-financial ratios of PRI area. Eminent experts from different spheres, having rich experience in concerned field, Department of Panchayats & Rural Development, Govt. of West Bengal, Institute of Social Science, Kolkata Wing and Rural Extension Centre, Viswa-Bharati University are associated with this project. The project was completed and Headquarters' had directed incorporation of Benchmarking tools in Audit of PRIs.

Regional Training Institute, Kolkata has also circulated relevant reading materials on local governance including proceedings of Seminars/Workshops held by it in digital form.

This Institute focuses on knowledge in the designated field of specialization i.e. Local Bodies Audit, Railway Audit and Compliance Audit which include both sector specific knowledge and auditing methodologies and takes initiative to develop/modify the courseware to disseminate the same to the field offices under its jurisdiction.

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Calendar
Of
Training
Programmes
For
General Courses
2020-21

General Courses at a Glance 2020-21

Sl. No.	Group	Course Title	No. of courses	Course duration (working days)	Total slots allocated
01.	Administration	Establishment Matters including APARs, Roster, DPC, Promotion and Disciplinary proceedings.	01	05	12
02.		Handling Complaints/allegations/matters regarding entitlement function along with sensitization on interaction with stakeholder i.e. pensioners, GPF subscribers.	01	03	20
03.	Management	Management Development Programme	01	06	12
04	Preparatory and Pre-examination	Induction training/on boarding for the newly inducted direct recruit AAOs in IA&AD	02	-	-
05.		Pre-examination Revenue Audit Training	03	23	-
06.		Pre-examination SAS Training Group-I	01	06	-
07.	General	Companies Act 2013	01	03	14
08.		Training for AAOs due for promotion in the cadre of Sr.AOs	01	-	-
09.		Mid-Career Training Programme for Group B Officers	02	10	-
10.		Overview of IFMS including HRMS and CTS modules and emphasis on treasury and entitlement facilities	01	03	33
11.		Seminar on RTI Act 2005	01	03	11
12.		Seminar on Ind_AS including Accounting Standards	02	10	36
13.	Audit	Goods and Services Tax	02	10	36
14.		Financial Attest Audit Manual and Financial Attest Audit Guidelines	01	04	20
15.		Audit Evidence and Audit Reporting alongwith AQMF	01	03	16
16		Workshop on drafting of Audit Queries, Inspection Report and DPs with Style Guide	02	06	28

Sl. No.	Group	Course Title	No. of courses	Course duration (working days)	Total slots allocated
17.		Audit of Public Works and Public-Private Partnership	01	05	19
18.		Financial Audit of Autonomous Bodies	01	04	12
19.		Risk Based Audit and Statistical Sampling	02	06	25
20.		Performance Audit	01	05	24
21.		Analytical Procedures in Audit/Analysis of Financial Statements	01	04	16
22.		Detecting Fraud while auditing	01	03	15
23.		Environment Audit	01	03	11
24.		Compliance Audit Guidelines	01	03	28
		ISSAI Guidelines with Ethics and Values in Public Governance	01	04	13
25.		Workshop on preparation of Notes to Accounts and SFR	01	02	15
26.	Audit	Preparation of Finance and Appropriation Accounts, Govt. Accounting System (GASAB) and FAAM Guidelines	01	05	12
27.		Financial Attest Audit Guidelines with reference to checking of vouchers/challans, MCA and Annual Accounts	01	03	12
		Audit of Contracts and Tenders	01	03	16
28.	Local Bodies Audit	All India Programme on Local Bodies Audit (Urban Local Bodies)	01	03	-
29.		All India Programme on Local Bodies Audit (Panchayati Raj Institutions)	01	03	-
TOTAL			**39**	**148**	**456**

General Courses 2020-21

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
April 2020							
01	Companies Act 2013.	03	07.04.2020	09.04.2020	DGCA MAB II	02	14
					DGCA MAB I	02	
					DGA (SER)	01	
					PAG (G&SSA)	02	
					PAG (E&RSA)	04	
					DGA (SD)	01	
					PDCA MAB-IV	01	
					P & T Audit Office	01	
02	Goods & Services Tax	05	20.04.2020	24.04.2020	PAG (A&E)	01	18
					DGCA MAB II	01	
					DGCA MAB I	01	
					DGA (OF)	01	
					PAG (G&SSA)	02	
					PAG (E&RSA)	06	
					DGA (SD)	01	
					DGA (Central)	04	
					P & T Audit Office	01	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
May 2020							
03	Induction Training/on boarding for the newly inducted direct recruit AAOs in IA&AD.	4 Months	01.05.2020	31.08.2020		Awaited	
04	Financial Attest Audit Manual and Financial Attest Audit Guidelines	04	12.05.2020	15.05.2020	PAG(G&SSA)	11	20
					DGA(Central)	04	
					PAG (E&RSA)	03	
					DGA (OF)	01	
					P & T Audit Office	01	
05	Seminar on Indian Accounting Standards (Ind_AS) including Accounting Standards (AS)	05	18.05.2020	22.05.2020	DGCA MAB II	04	19
					DGA (Central)	04	
					DGCA MAB I	03	
					PAG (G&SSA)	03	
					PAG (E&RSA)	03	
					P & T Audit Office	01	
					PDA (OF)	01	
06	Audit Evidence and Audit Reporting along with AQMF	03	19.05.2020	21.05.2020	DGCA MAB II	02	16
					DGA (OF)	01	
					PAG (E&RSA)	03	
					DGA (CENTRAL)	05	
					PDCA MAB-IV	02	
					P & T Audit Office	03	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
June 2020							
07	Workshop on Drafting of Audit Queries, Inspection Report and DPs with Style Guide	03	03.06.2020	05.06.2020	DGA(ER)	01	14
					DGCA MAB II	01	
					DGCA MAB I	01	
					PAG (G&SSA)	03	
					PAG (E&RSA)	02	
					PDCA MAB-IV	01	
					DGA(Central)	04	
					P & T Audit Office	01	
08	Pre-examination Revenue Audit Training (RAE-2)	10	08.06.2020	19.06.2020	DGA (SD)	04	
09	Pre-examination Revenue Audit Training (RAE-1)	08	22.06.2020	30.06.2020	DGA (SD)	01	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
July 2020							
10	Audit of Public works and Public-Private Partnership	05	06.07.2020	10.07.2020	DGCA MAB I	01	19
					DGA(SER)	01	
					DGA (Central)	06	
					PAG (G&SSA)	05	
					PAG (E&RSA)	06	
11	Pre-examination SAS Training-Group-I	06	13.07.2020	18.07.2020	DGA (SD)	01	
12	Establishment matters including APAR, Roster, DPC ,Promotion and Disciplinary proceedings	05	20.07.2020	24.07.2020	DGA(ER)	01	12
					DGCA MAB II	02	
					DGCA MAB I	02	
					DGA (Central)	03	
					DGA (SD)	02	
					P & T Audit Office	01	
					PDCA MAB IV	01	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
August 2020							
13	Financial Audit of Autonomous Bodies.	04	04.08.2020	07.08.2020	DGCA MAB-I	02	12
					DGA (Central)	05	
					DGA (SD)	01	
					PAG (G&SSA)	02	
					PAG (E&RSA)	02	
14	Handling Complaints/ allegations/matters regarding entitlement function along with sensitization on interaction with stakeholder i.e., pensioners, GPF subscribers.	03	19.08.2020	21.08.2020	PAG(A&E)	20	20
15	RAE-2 revised paper on GST	05	25.08.2020	29.08.2020		Awaited	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
September 2020							
16	Training for AAOs due to promotion in the cadre of SAOs	2-4 Weeks	01.09.2020			Awaited	
17	Risk Based Audit and Statistical Sampling	03	01.09.2020	03.09.2020	DGCA MAB-II	01	13
					DGCA MAB-I	02	
					DGA (Central)	03	
					PAG (G&SSA)	02	
					DGA (SD)	01	
					PAG(E&RSA)	03	
					P & T Audit Office	01	
18	Seminar on RTI Act 2005	03	07.09.2020	09.09.2020	DGA (ER)	01	11
					DGCA MAB-I	01	
					PAG (G&SSA)	03	
					DGA (SD)	01	
					DGA (Central)	01	
					DGCA MAB-II	01	
					PDA (RPU&MR)	01	
					PDCA MAB-IV	01	
					P & T Audit Office	01	
19	Performance Audit	05	21.09.2020	25.09.2020	DGA(ER)	01	24
					DGCA MAB-II	02	
					DGCA MAB-I	04	
					PAG (G&SSA)	04	
					PAG (E&RSA)	06	
					DGA (OF)	01	
					P & T Audit Office	01	
					PDCA MAB-IV	01	
					DGA (Central)	04	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
October 2020							
20	**Knowledge Centre Topic** All India Programme on Local Bodies Audit (Panchayati Raj Institutions)	03	06.10.2020	08.10.2020		Awaited	
21	Analytical Procedures in Audit/ Analysis of Financial Statements.	04	12.10.2020	15.10.2020	PAG (G&SSA)	02	16
					DGCA MAB-II	02	
					DGCA MAB-I	03	
					DGA (Central)	03	
					PAG (E&RSA)	02	
					DGA (OF)	02	
					DGA (SD)	01	
					P & T Audit Office	01	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
November 2020							
22	Management Development Programme	06	02.11.2020	07.11.2020	DGCA MAB-I	02	12
					DGA (OF)	01	
					DGA (Central)	04	
					PAG (G&SSA)	02	
					DGA (SD)	01	
					PDCA MAB-IV	01	
					P & T Audit Office	01	
23	**Knowledge Centre Topic** All India Programme on Local Bodies Audit (Urban Local Bodies)	03	09.11.2020	11.11.2020		Awaited	
24	Detecting Fraud while auditing	03	25.11.2020	27.11.2020	DGA(SER)	01	15
					DGA (OF)	01	
					DGCA MAB I	02	
					PAG (G&SSA)	04	
					P & T Audit Office	01	
					PAG (E&RSA)	05	
					PDCA MAB-IV	01	
25	Overview of IFMS including HRMS & CTS modules and emphasis on Treasury and entitlement function	03	25.11.2020	27.11.2020	PAG(A&E)	30	33
					PAG (E&RSA)	03	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
December 2020							
26	Induction Training/on boarding for the newly inducted direct recruit AAOs in IA&AD.	2 Months	01.12.2020	30.01.2021		Awaited	
27	Environment Audit	03	02.12.2020	04.12.2020	DGCA MAB-II	01	11
					DGCA MAB-I	02	
					DGA (Central)	01	
					PAG (G&SSA)	04	
					DGA (SD)	01	
					DGA (SER)	01	
					P & T Audit Office	01	
28	Compliance Audit Guidelines	03	07.12.2020	09.12.2020	DGA (ER)	01	28
					DGCA MAB-II	02	
					DGCA MAB I	04	
					DGA (Central)	07	
					PAG (G&SSA)	05	
					DGA (SD)	01	
					PAG (E&RSA)	06	
					PDCA MAB-IV	01	
					P & T Audit Office	01	
29	Goods & Services Tax	05	14.12.2020	18.12.2020	DGCA MAB II	02	18
					DGCA MAB I	01	
					DGA (SER)	01	
					PAG (G&SSA)	02	
					PAG (E&RSA)	06	
					PDCA MAB-IV	01	
					DGA (Central)	05	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
January 2021							
30	Mid Career Training Programme for Group B Officers	05	04.01.2021	08.01.2021	DGA (SD)	02	
31	Seminar on Indian Accounting Standards (Ind_AS) including Accounting Standards (AS)	05	11.01.2021	15.01.2021	DGCA MAB II	03	17
					DGA (Central)	03	
					DGCA MAB I	03	
					PAG (G&SSA)	02	
					PAG (E&RSA)	02	
					PDA (OF)	01	
					PDCA MAB-IV	01	
					DGA (SD)	01	
					P & T Audit Office	01	
32	Mid Career Training Programme for Group B Officers	05	18.01.2021	22.01.2021		Awaited	
33	ISSAI Guidelines with Ethics & Values in Public Governance	04	27.01.2021	30.01.2021	DGA (OF)	01	13
					DGCA MAB-I	01	
					DGA (Central)	03	
					PAG (G&SSA)	02	
					DGA (SD)	01	
					PAG(E&RSA)	03	
					P & T Audit Office	01	
					PDCA MAB-IV	01	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
February 2021							
34	Preparation of Finance & Appropriation Accounts , Govt. Accounting System (GASAB) and FAAM Guidelines	05	01.02.2021	05.02.2021	PAG (A&E)	10	12
					DGA (SD)	01	
					P&T Audit	01	
35	Financial Attest Audit Guidelines with reference to checking of vouchers/challans, MCA and Annual Accounts	03	08.02.2021	10.02.2021	PAG (A&E)	10	15
					PAG (G&SSA)	05	
36	Risk Based Audit and Statistical Sampling	03	17.02.2021	19.02.2021	DGCA MAB-II	01	12
					DGCA MAB-I	01	
					DGA (Central)	03	
					PAG (G&SSA)	01	
					PAG(E&RSA)	03	
					PDA (OF)	01	
					PDCA MAB-IV	01	
					P&T Audit	01	
37	Workshop on preparation of Notes to Accounts and SFR	02	22.02.2021	23.02.2021	PAG(A&E)	10	15
					PAG (G&SSA)	05	

Sl. No.	Programme Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
March 2021							
38	Workshop on Drafting of Audit Queries, Inspection Report and DPs with Style Guide	03	01.03.2021	03.03.2021	DGCA MAB II	02	14
					PAG (G&SSA)	04	
					PAG (E&RSA)	01	
					PDCA MAB-IV	01	
					DGA(Central)	05	
					P & T Audit Office	01	
39	Audit of Contracts and Tenders	03	08.03.2021	10.03.2021	DGCA MAB-II	02	16
					DGCA MAB-I	02	
					DGA (Central)	05	
					PAG (G&SSA)	04	
					DGA (ER)	01	
					PDCA MAB-IV	01	
					P & T Audit Office	01	

Calendar Of
Training Programmes
For
IT Courses
2020-21

Information Technology Courses at a glance 2020-21

Sl. No.	Group	Course Title	Minimum Proficiency	No. of courses	Course duration (working days)	Total slots allocated
01.	Basic	MS Office/ Special Course for DEO	Nil	2	5/10	40
02.		E-Governance, PFMS & BEMS	Nil	2	3/6	28
03.	Database	MS Excel as CAAT	Knowledge in Windows, MS Office	2	5/10	35
04.		MS Access	Knowledge in Windows, MS Office	1	5/5	23
05.	Audit using IT	Oracle PL SQL (11G Environment)	Working knowledge of Windows, MS Office and Basic of Database	1	5/5	18
06.		Oracle 11G with Developer/ Oracle Forms & Reports. Oracle PL SQL (11G)	Working knowledge of Oracle PL SQL	1	5/5	20
07.		Oracle DBA (11G Environment)	Working knowledge of Oracle PL SQL	1	5/5	14
08.		Oracle Developer Forms & Reports (11G Environment)	Working knowledge of Oracle PL SQL	1	5/5	11
09.		Audit of Goods & Service Tax Network	Nil	1	5/5	14

Sl. No.	Group	Course Title	Minimum Proficiency	No. of courses	Course duration (working days)	Total slots allocated
10.	IT Audit	IDEA 10.4 version	Proficiency in Windows, MS Office	3	5/15	34
11.		IT Audit (Theory)	Currently working or likely to work in IT Audit Team	2	3/6	22
12.		IT Audit (Practical)	For participants who attended in IT Audit (Theory) in the COTP year 2020-21	2	5/10	22
13.		Auditing in IT Environment	For AAOs to Sr. AOs	2	6/12	24
14.		Data Analytics	Proficiency in Windows, MS Office	2	5/10	30
15.	Other	Bhavishya	Nil	1	2/2	19
16.		Table structure and data Flow in VLC	Nil	1	2/2	19
TOTAL				**25**	**113**	**373**

Sl. No.	Program Title	Duration (Working days)	Period		Slots Allocation		
			From	To	Office	Slots	Total
April 2020							
01.	IDEA Version 10.4	05	20.04.2020	24.04.2020	DGA (OF)	01	12
					DGCA MAB-II	01	
					DGCA MAB-I	01	
					DGA (Central)	03	
					PAG (G&SSA)	02	
					PAG (E&RSA)	02	
					DGA (SD)	01	
					P & T Audit Office	01	
May 2020							
02.	Oracle PL SQL (11G Environment)	05	11.05.2020	15.05.2020	DGA (Central)	06	18
					PAG (G&SSA)	03	
					PAG (E&RSA)	05	
					DGA (SD)	02	
					P & T Audit Office	02	
03	M S Office/ Special course for DEO	05	18.05.2020	22.05.2020	DGA (SD)	06	20
					DGA (Central)	02	
					PAG (E&RSA)	12	
June 2020							
04.	MS Excel as CAAT	05	08.06.2020	12.06.2020	DGCA MAB-II	01	18
					DGCA MAB-I	01	
					PAG (G&SSA)	06	
					P & T Audit Office	01	
					DGA (Central)	04	
					PAG (E&RSA)	04	
					DGA (SD)	01	
05	Data Analytics	05	15.06.2020	19.06.2020	DGCA MAB-II	01	15
					DGCA MAB-I	02	
					DGA (Central)	04	
					DGA (ER)	01	
					DGA (OF)	01	
					PAG (G&SSA)	02	
					PAG (E&RSA)	02	
					DGA (SD)	01	
					P & T Audit Office	01	

Sl. No.	Program Title	Duration (Working days)	Period		Slots Allocation		
			From	**To**	**Office**	**Slots**	**Total**
July 2020							
06	Oracle 11G with Developer/ Oracle Forms & Reports. Oracle PL-SQL (11G)	05	06.07.2020	10.07.2020	PAG (A&E)	20	20
07	Auditing in IT Environment	06	20.07.2020	25.07.2020	DGCA MAB-II	01	12
					DGCA MAB-I	01	
					DGA (Central)	06	
					PAG (G&SSA)	03	
					P & T Audit Office	01	

Sl. No.	Program Title	Duration (Working days)	Period		Slots Allocation		
			From	**To**	**Office**	**Slots**	**Total**
August 2020							
08.	IT Audit (Theory)	03	19.08.2020	21.08.2020	DGA (ER)	01	11
					DGCA MAB-I	01	
					DGA (Central)	03	
					PAG (G&SSA)	03	
					PAG (E&RSA)	01	
					DGA (SD)	01	
					P & T Audit Office	01	
09.	IT Audit (Practical)	05	24.08.2020	28.08.2020	DGA (ER)	01	11
					DGCA MAB-I	01	
					DGA (Central)	03	
					PAG (G&SSA)	03	
					PAG (E&RSA)	01	
					DGA (SD)	01	
					P & T Audit Office	01	

Sl. No.	Program Title	Duration (Working days)	Period		Slots Allocation		
			From	**To**	**Office**	**Slots**	**Total**
September 2020							
10	MS Excel as CAAT	05	07.09.2020	11.09.2020	DGCA MAB-II	01	17
					DGCA MAB-I	01	
					PAG (G&SSA)	05	
					DGA (ER)	01	
					DGA (Central)	04	
					PAG (E&RSA)	04	
					P&T Audit Office	01	
11	M S Office/ Special course for DEO	05	14.09.2020	18.09.2020	DGA (SD)	06	20
					PAG (E&RSA)	14	
12	Oracle DBA (11G Environment)	05	21.09.2020	25.09.2020	PAG (A&E)	05	14
					DGA (SER)	01	
					DGA (Central)	03	
					PAG (G&SSA)	02	
					DGA (SD)	02	
					P & T Audit Office	01	

October 2020							
Sl. No.	**Program Title**	**Duration (Working Days)**	**Period**		**Slot Allocation**		
			From	**To**	**Office**	**Slots**	**Total**
13	IDEA Version 10.4	05	05.10.2020	09.10.2020	PAG (E&RSA)	03	11
					DGCA MAB-II	01	
					DGA (Central)	03	
					DGCA MAB-I	01	
					PAG (G&SSA)	02	
					PDCA MAB-IV	01	
November 2020							
14	Oracle Developer Form & Reports (11G Environment)	05	02.11.2020	06.11.2020	DGA (SER)	01	11
					DGA (Central)	04	
					PAG (G&SSA)	02	
					PAG (E&RSA)	01	
					DGA (SD)	01	
					P & T Audit Office	02	
15	Bhavishya	02	09.11.2020	10.11.2020	PAG (A&E)	10	19
					DGA (SD)	02	
					DGCA MAB-I	01	
					DGA (Central)	02	
					DGA (OF)	01	
					PAG (E&RSA)	03	
16	E-Governance, PFMS & BEMS	03	09.11.2020	11.11.2020	DGCA MAB-II	01	14
					DGCA MAB-I	01	
					DGA (OF)	01	
					DGA (Central)	05	
					PAG (G&SSA)	03	
					PDA (RPU& MR)	01	
					PDCA MAB-IV	01	
					P & T Audit Office	01	

December 2020							
17	E-Governance, PFMS & BEMS	03	02.12.2020	04.12.2020	DGA (OF)	01	14
					PAG (G&SSA)	03	
					DGA (SD)	02	
					DGA (Central)	06	
					PDCA MAB-IV	01	
					P & T Audit Office	01	
18	Data Analytics	05	07.12.2020	11.12.2020	DGCA MAB-II	01	15
					DGCA MAB-I	02	
					DGA (Central)	05	
					DGA (SER)	01	
					DGA (OF)	01	
					PAG (G&SSA)	02	
					PAG (E&RSA)	02	
					P & T Audit Office	01	
19	Table Structure and data Flow in VLC	02	15.12.2020	16.12.2020	PAG (A&E)	10	19
					PAG (G&SSA)	05	
					PAG (E&RSA)	04	
January 2021							
20	MS Access	05	04.01.2021	08.01.2021	DGCA MAB-I	01	23
					DGA (Central)	07	
					PAG (G&SSA)	11	
					PDCA MAB-IV	01	
					P & T Audit Office	02	
					PAG (E&RSA)	01	
21	Auditing in IT Environment	06	11.01.2021	16.01.2021	DGA (ER)	01	12
					DGA (OF)	01	
					DGCA MAB-II	01	
					DGCA MAB-I	01	
					DGA (Central)	03	
					PAG (G&SSA)	03	
					PDCA MAB-IV	01	
					P & T Audit Office	01	

Sl. No	Program Title	Duration (Working Days)	Period		Slot Allocation		
			From	To	Office	Slots	Total
February 2021							
22	IDEA Version 10.4	05	01.02.2021	05.02.2021	DGCA MAB-I	01	11
					DGA(Central)	04	
					PAG (E&RSA)	02	
					DGA (OF)	01	
					PAG (G&SSA)	02	
					P & T Audit Office	01	
23	Audit of Goods & Services Tax Network	05	08.02.2021	12.02.2021	PAG (E&RSA)	10	14
					DGA(Central)	02	
					PAG (G&SSA)	02	
March 2021							
24	IT Audit (Theory)	03	01.03.2021	03.03.2021	DGA (Central)	02	11
					PAG (G&SSA)	03	
					PAG (E&RSA)	02	
					P & T Audit Office	01	
					DGA (SER)	01	
					DGCA MAB-II	01	
					PDCA MAB-IV	01	
25	IT Audit (Practical)	05	04.03.2021	09.03.2021	DGA (Central)	02	11
					PAG (G&SSA)	03	
					PAG (E&RSA)	02	
					P & T Audit Office	01	
					DGA (SER)	01	
					DGCA MAB-II	01	
					PDCA MAB-IV	01	

Course Contents
General Courses

COURSE CONTENTS

General Courses

1. **Course Title** : Companies Act 2013
2. **Date** : 07.04.2020 to 09.04.2020
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives**:

   The course aims to make the participants aware of the Companies Act 2013 vis-à-vis Companies Act 1956.

7. **Programme Content** :
   - Companies Act 2013 vis-à-vis Act 1956
   - Cash Flow Statement
   - New Concept of interest for Audit
   - Statutory Authorities und the Act
   - Consolidated Financial Statements
   - Responsibilities of Board and Directors
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises.
9. **Target Participants** : AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Goods and Service Tax
2. **Date** : 20.04.2020 to 24.04.2020 & 14.12.2020 to 18.12.2020
3. **Duration** : 05 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives**:
   The course aims to make the participants aware of the Goods and Services Tax Act.
7. **Programme Content :**
   - An Introduction to Goods and Services Tax
   - Main features of GST Act
   - Levy of/and Exemption From Tax
   - Input Tax Credit
   - Overview of the IGST Act
   - Transitional Provisions
   - Meaning and Scope of Supply and Time and Value of Supply
   - GSTN Portal – An Introduction
   - Refund of Taxes
   - Assessment, Provisional Assessment & Audit
   - Role of CAG in GST Regime
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises

9. **Target Participants :** Sr. Auditors/Sr. Accountants/AAOs/Sr. AOS
10. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : Induction Training/on boarding for the newly inducted direct recruit AAOs in IA&AD
2. **Date**   : Yet to be confirmed
3. **Duration**   : 04 Months
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on Headquarters' instructions.
6. **Programme Content** : As per Headquarters' instruction
7. **Methodology:** Lectures, Presentations, interactive sessions and exercises
8. **Target Participants :** Direct recruit AAOs
9. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : Financial Attest Audit Manual and Financial Attest Audit Guidelines
2. **Date**   : 12.05.2020 to 15.05.2020
3. **Duration**   : 04 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
    The course aims to make the participants aware of both the Financial Attest Audit Manual and Financial Attest Audit Guidelines.
7. **Programme Content:**
    ➢ Introduction to Financial Attest Audit
    ➢ Overview of Audit Process and Audit Sampling
    ➢ Understanding the entity, internal control and internal audit
    ➢ Salient features of Manual of Instructions of Audit of Autonomous Bodies
    ➢ Drafting and contents of draft SAR/Management letter
    ➢ Salient features of Uniform format of accounts
    ➢ Planning for Financial Attest Audit in the context of Government Accounts
    ➢ Financial Attest Auditing guidelines for the Audit of State Government Accounts
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises.
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOS
10. **Faculty**   : The faculties will be drawn from officers within IA&AD.

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1. **Course Title**   : Seminar on Indian Account Standards (Ind_AS) including Accounting Standards (AS)
2. **Date**   : 18.05.2020 to 22.05.2020 & 11.01.2021 to 15.01.2021
3. **Duration**   : 05 days
4. **Location**   : Regional Training Institute, Kolkata

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5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata and on Headquarters' instructions.

6. **Learning Objectives:**

    The course aims to make the participants aware of the Indian Account Standards (Ind_AS) including Accounting Standards (AS)

7. **Programme Content :**
    - ➢ Introduction to Ind_AS
    - ➢ Non-current Assets
    - ➢ Accounting Policies, Segment Reporting, Related Parties and Employees Benefits
    - ➢ Share Based Payments, Income Taxes, Financial Instruments
    - ➢ Consolidated Financial Statements
    - ➢ Revenue, Residual matters
    - ➢ Introduction to AS
    - ➢ Accounting of Fixed and Current Assets
    - ➢ Accounting policies, provisions prior period items
    - ➢ Accounting for Profit and loss items

8. **Methodology:** Lectures, Presentations, interactive sessions and exercises

9. **Target Participants :** AAOs/Sr. AOS/IA&AS officers

10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Audit Evidence and Audit Reporting along with AQMF
2. **Date** : 19.05.2020 to 21.05.2020
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.

6. **Learning Objectives:**

    The course aims to make the participants aware of process involved in collection of Audit Evidence and Audit Reporting.

7. **Programme Content:**
    - ➢ Evidence: Types and Source
    - ➢ Evidence gathering and analysis
    - ➢ Reporting Standards
    - ➢ Exercise on Reporting
    - ➢ Introduction to Audit Quality Management Framework(AQMF)
    - ➢ Broad parameters of AQMF

8. **Methodology:** Lectures, Presentations, interactive sessions and exercises

9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOS

10. **Faculty** : The faculties will be drawn from officers within IA&AD.

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1. **Course Title** : Workshop on drafting of Audit Queries, Inspection Report and DPs with style guide
2. **Date** : 03.06.2020 to 05.06.2020, 01.03.2021 to 03.03.2021
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata

5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**

   The course aims to make the participants aware of Style guides in drafting of Audit Queries, IRs and DPs
7. **Programme Content:**
   - Introduction to Reporting Standards
   - Discussion on drafting of Audit Queries
   - Introduction to drafting of Inspection Reports
   - Exercise on drafting of Inspection of Reports
   - Introduction to drafting of Draft Paragraph(DP)
   - Exercise on drafting of Draft Paragraph(DP)
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers within IA&AD.

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1. **Course Title** : Pre Examination Revenue Audit Training
2. **Date** : 08.06.2020 to 30.06.2020
3. **Duration** : 18 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training is conducted to assist the participants in clearing the Revenue Audit Examination.
6. **Learning Objectives:**
   (i)   The course aims to make the participants aware of the syllabus and content of the Revenue Audit Examination.
   (ii) The course would aid the participants in clearing the Revenue Audit Examination.
7. **Programme Content :**
   - As per Syllabus
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Audit of Public Works and Public-Private Partnership
2. **Date** : 06.07.2020 to 10.07.2020
3. **Duration** : 05 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**

   The course aims to make the participants aware of Audit of Public Works and Public-Private Partnership
7. **Programme Content:**
   - Introduction to Public Works
   - Administrative Approval, Technical Sanctions, Financial Sanction, Budget Provision etc.,
   - Execution of Roads & Bridges Works, National Highways & State Highways

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- ➢ Introduction to Audit of Tender and Contracts
- ➢ Introduction to Public Private Partnership
- ➢ Institutional arrangements for Appraisal and Approval of PPP projects
- ➢ Mandate, Scope and Objectives of PPP Audit
- ➢ Renegotiation of PPP Contracts
- ➢ Audit of PPP in Infrastructure Projects
- ➢ Reporting Audit Findings and Recommendations

8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers IA&AD.

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1. **Course Title** : Pre Examination SAS Training – Group I
2. **Date** : 13.07.2020 to 18.07.2020
3. **Duration** : 06 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training is conducted to assist the participants in clearing the SAS – Group I Examination
6. **Learning Objectives:**
   (i) The course aims to make the participants aware of the syllabus and content of the SAS – Group I examination
   (ii) The course would aid the participants in clearing the SAS – Group I Examination.
7. **Programme Content :**
   - ➢ As per Syllabus
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Sr. Auditors/Accountants
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Establishment Matters including APAR, Roaster, DPC, Promotion and Disciplinary proceedings
2. **Date** : 20.07.2020 to 24.07.2020
3. **Duration** : 05 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
   The course aims to make the participants aware of rules, regulations and procedures of Establishment Matters including APAR, Roaster, DPC, Promotion and Disciplinary proceedings
7. **Programme Content :**
   - ➢ Introduction to Public Works
   - ➢ Administrative Approval, Technical Sanctions, Financial Sanction, Budget Provision etc.,
   - ➢ Execution of Roads & Bridges Works, National Highways & State Highways
   - ➢ Introduction to Audit of Tender and Contracts
   - ➢ Introduction to Public Private Partnership
   - ➢ Institutional arrangements for Appraisal and Approval of PPP projects
   - ➢ Mandate, Scope and Objectives of PPP Audit

> ➢ Renegotiation of PPP Contracts
> ➢ Audit of PPP in Infrastructure Projects
> ➢ Reporting Audit Findings and Recommendations

8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOs
10. **Faculty** : The faculties will be drawn from officers IA&AD.

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1. **Course Title** : Financial Audit of Autonomous Bodies
2. **Date** : 04.08.2020 to 07.08.2020
3. **Duration** : 04 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
   The course aims to make the participants aware of the salient features of Manual of Instructions and Audit Process of Autonomous Bodies.
7. **Programme Content :**
   > ➢ Salient features of Manual of instructions of Audit of Autonomous Bodies
   > ➢ Overview of Audit Process, Auditing Standards and Audit Materiality
   > ➢ Internal Control and Internal Audit
   > ➢ Salient features o0f Financial Attest Audit Manual
   > ➢ Drafting and contents of draft SAR/Management letter
   > ➢ Salient features of Uniform format of accounts
   > ➢ Adoption of sampling technique in audit
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOs
10. **Faculty** : The faculties will be drawn from offices of IA&AD.

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1. **Course Title** : Handling Complaints/allegations/matters regarding entitlement function along with sensitization on interaction with stakeholders i.e. pensioners, GPF subscribers.
2. **Date** : 19.08.2020 to 21.08.2020
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
   The course aims to make the participants aware of the complaints/allegations/matters involved in entitlement function and how to interact with pensioners and GPF subscribers.
7. **Programme Content :**
   > ➢ Introduction
   > ➢ Difference between complaints and allegations
   > ➢ Discussion on interaction with pensioners and GPF Subscribers
   > ➢ Group Discussion and case studies
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Accountants/ Sr. Accountants/AAOs

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10. **Faculty**   : The faculties will be drawn from offices of IA&AD.

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1.   **Course Title**   : RAE-2 revised paper on GST
2.   **Date**   : 25.08.2020 to 29.08.2020
3.   **Duration**   : 05 days
4.   **Location**   : Regional Training Institute, Kolkata
5.   **Programme Background:** The training is conducted to assist the participants in clearing the Revenue Audit Examination.
6.   **Learning Objectives:**
     (i)   The course aims to make the participants aware of the syllabus and content of the Revenue Audit Examination.
     (ii) The course would aid the participants in clearing the Revenue Audit Examination.
7.   **Programme Content :**
     ➢ As per Syllabus
8.   **Methodology:** Lectures, Presentations, interactive sessions and exercises
9.   **Target Participants :** AAOs/Sr. AOS
10. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1.   **Course Title**   : Training for AAOs due to promotion in the cadre of SAOs
2.   **Date**   : Yet to be confirmed
3.   **Duration**   : 2-4 weeks
4.   **Location**   : Regional Training Institute, Kolkata
5.   **Programme Background**: The training programme is being conducted based on Headquarters' instructions.
6.   **Programme Content** : As per Headquarters' instruction
7.   **Methodology:** Lectures, Presentations, interactive sessions and exercises
8.   **Target Participants :** AAOs due to promotion to SAOs
9.   **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1.   **Course Title**   : Training for AAOs due for promotion in the cadre of SAOs
2.   **Date**   : Yet to be confirmed
3.   **Duration**   : 2-4 weeks
4.   **Location**   : Regional Training Institute, Kolkata
5.   **Programme Background**: The training programme is being conducted based on Headquarters' instructions.
6.   **Programme Content** : As per Headquarters' instruction
7.   **Methodology:** Lectures, Presentations, interactive sessions and exercises
8.   **Target Participants :** AAOs due for promotion in the cadre of SAOs
9.   **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1.   **Course Title**   : Risk Based Audit and Statistical Sampling
2.   **Date**   : 01.09.2020 to 03.09.2020, 17.02.2021 to 19.02.2021

3. **Duration**   : 03 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
       The course aims to make the participants aware of the different techniques of sampling and risks involved in sampling.
7. **Programme Content :**
   - ➢ Introduction to Statistics
   - ➢ Introduction to Sampling
   - ➢ Different techniques of sampling
   - ➢ Audit sampling and Risk
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOs
10. **Faculty**   : The faculties will be drawn from offices of IA&AD.

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1. **Course Title**   : Seminar on RTI Act 2005
2. **Date**   : 07.09.2020 to 09.09.2020
3. **Duration**   : 03 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
       The course aims to make the participants aware of the Right to Information Act 2005 and how to deal with applications received under RTI Act 2005.
7. **Programme Content :**
   - ➢ Introduction to RTI Act
   - ➢ Definitions, Proactive Disclosure by Public Authority etc.
   - ➢ Exemptions under RTI Act.
   - ➢ How to deal with applications under RTI Act 2005.
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOs
10. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : Performance Audit
2. **Date**   : 21.09.2020 to 25.09.2020
3. **Duration**   : 05 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
       The course aims to make the participants aware of the New Performance Audit Guidelines.
7. **Programme Content:**
   - ➢ Strategic Planning & selection of Topics for performance audit
   - ➢ Understanding the entity & Performance audit implementation plan

- ➢ Audit objective, issue analysis and audit Criteria
- ➢ Evidence: types & sources, Developing recommendations

8. **Methodology:** Lectures, Presentations, interactive sessions and hands-on exercises
9. **Target Participants :** Sr. Auditors/AAOs/Sr. AOs
10. **Faculty** **:** The faculties will be drawn from officers within IA&AD.

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1. **Course Title** : All India Programme on Local Bodies Audit (Panchayati Raj Institutions)
2. **Date** : 06.10.2020 to 08.10.2020
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: Knowledge Centre Topic
6. **Learning Objectives**: The course aims to make the participants aware of Local Bodies Audit (Panchayati Raj Institutions)
7. **Programme Content** :
   - ➢ Evolution of Panchayati Raj Institutions in India
   - ➢ Audit of Panchayati Raj Institutions Funds and Budget
   - ➢ Audit of Central and State Schemes
   - ➢ Audit of Works executed by Panchayati Raj Institutions and Overall monitoring
   - ➢ Duties and Power of Auditor
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Analytical Procedures in Audit/Analysis of Financial Statements
2. **Date** : 12.10.2020 to 15.10.2020
3. **Duration** : 04 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would help the participants in understanding financial statements and its interpretation.
7. **Programme Content** :
   - ➢ Reading and Interpreting Financial Statements
   - ➢ Horizontal and Vertical Analysis
   - ➢ Ratio Analysis and its interpretation
   - ➢ DuPont analysis and its use in Audit
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Management Development Programme
2. **Date** : 02.11.2020 to 07.11.2020
3. **Duration** : 06 days

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4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would help the participants in developing their management skills
7. **Programme Content** :
    ➢ Macro Economics – Theory and policy
    ➢ Project Management
    ➢ Personality and Leadership Development
    ➢ Corporate Finance
    ➢ Emotional Intelligence, Inter-personal relationship and conflict management
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : AAOs/Sr. AOS
10. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : All India Programme on Local Bodies Audit (Urban Local Bodies)
2. **Date**   : 09.11.2020 to 11.11.2020
3. **Duration**   : 03 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: Knowledge Centre Topic
6. **Learning Objectives**: The course aims to make the participants aware of Local Bodies Audit(Urban Local Bodies).
7. **Programme Content** :
    ➢ Evolution of Urban Local Bodies in India
    ➢ Audit of Urban Local Bodies Funds and Budget
    ➢ Audit of Central and State Schemes
    ➢ Audit of Works executed by Urban Local Bodies and Overall monitoring
    ➢ Duties and Power of Auditor
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : AAOs/Sr. AOS
10. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : Detecting Fraud while auditing
2. **Date**   : 25.11.2020 to 27.11.2020
3. **Duration**   : 03 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would help the participants in detecting fraud while auditing
7. **Programme Content** :
    ➢ Overview of Frauds
    ➢ Role of Audit in relation to cases of fraud
    ➢ Investigative procedure
    ➢ Concept of fraud detection in Government Entities
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises

9. **Target Participants** : Sr. Auditors/AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Overview of IFMS including HRMS and CTS Modules and emphasis on Treasury and entitlement function
2. **Date** : 25.11.2020 to 27.11.2020
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would help the participants in understanding the IFMS.

7. **Programme Content** :
   - ➢ Overview of IFMS
   - ➢ Overview of CTS
   - ➢ Overview of HRMS module with emphasis on Treasury and entitlements
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : Sr. Auditors/Sr. Accountants/AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers within IA&AD.

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1. **Course Title** : Environment Audit
2. **Date** : 02.12.2020 to 04.12.2020
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would help the participants in conducting Environment Audit.
7. **Programme Content** :
   - ➢ Environment and Climate Change
   - ➢ ISSAIs guideline on Environmental Audit
   - ➢ Treaties and conventions on Environmental safeguards
   - ➢ Environmental aspects, policy and legislation
8. **Methodology:** Lectures, Presentations, interactive sessions and case studies
9. **Target Participants** : Sr. Auditors/AAOs/Sr. AOS
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Compliance Audit Guidelines
2. **Date** : 07.12.2020 to 09.12.2020
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata

6. **Learning Objectives**: The course aims to make the participants aware of the New Compliance Audit Guidelines and would facilitate the participants in conducting Compliance Audit.
7. **Programme Content** :
    ➢ Introduction to Compliance Audit
    ➢ New Compliance Audit Guidelines
    ➢ Planning, conducting and gathering evidence in Compliance Audit
    ➢ Evaluating evidence, forming conclusions and recommendations
8. **Methodology:** Lectures, Presentations, interactive sessions and case studies
9. **Target Participants** : Sr. Auditors/AAOs/Sr. AOS
10. **Faculty**   : The faculties will be drawn from officers within IA&AD.

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1. **Course Title**   : Mid Career Training Programme for Group B Officers
2. **Date**   : 04.01.2021 to 08.01.2021 & 18.01.2021 to 22.01.2021
3. **Duration**   : 05 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on Headquarters' instructions.
6. **Programme Content** : As per Headquarters' instruction
7. **Methodology:** Lectures, Presentations, interactive sessions and exercises
8. **Target Participants :** Group B Officers
9. **Faculty**   **:** The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : ISSAI Guidelines with Ethics and Values in Public Governance
2. **Date**   : 27.01.2021 to 30.01.2021
3. **Duration**   : 04 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would help the participants in understanding ISSAI Guidelines with Ethics and Values in Public Governance
7. **Programme Content** :
    ➢ Introduction to ISSAI Guidelines
    ➢ ISSAIs on Financial Audit
    ➢ ISSAIs on Performance Audit
    ➢ ISSAIs on Compliance Audit
    ➢ Discussion on Ethics and Values in Public Governance
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : AAOs/Sr. AOS
10. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : Preparation of Finance and Appropriation Accounts, Government Accounting System(GASAB) and FAAM Guidelines
2. **Date**   : 01.02.2021 to 05.02.2021

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3. **Duration**   : 05 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would assist the participants in preparation of Finance and Appropriation Accounts.
7. **Programme Content** :
    - ➢ Overview of Finance and Appropriation
    - ➢ Discussion on Financial Attest Auditing Guidelines
    - ➢ Overview of Government Accounting System
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : Sr. Auditors/Sr. Accountants/AAOs/Sr. AOS
10. **Faculty**   :   The faculties will be drawn from officers within IA&AD.

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1. **Course Title**   : Financial Attest Audit Guidelines with reference to checking of vouchers/challans, MCA and Annual Accounts
2. **Date**   : 08.02.2021 to 10.02.2021
3. **Duration**   : 03 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would help the participants in understanding Financial Attest Audit Guidelines
7. **Programme Content** :
    - ➢ Introduction of Financial Attest Audit Guidelines
    - ➢ Checks required for auditing vouchers/challans
    - ➢ Checking of Monthly Civil Accounts(MCA)
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : Sr. Auditors/AAOs/Sr. AOS
10. **Faculty**   :   The faculties will be drawn from officers within IA&AD.

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1. **Course Title**   : Workshop on preparation of Notes to Accounts and SFR
2. **Date**   : 22.02.2021 to 23.02.2021
3. **Duration**   : 02 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would facilitate the participants in preparing Notes to Accounts and State Finance Report
7. **Programme Content** :
    - ➢ Preparation and checking of Notes to Accounts
    - ➢ Preparation of State Finance Report
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : Sr. Auditors/AAOs/Sr. AOS

10. **Faculty** : The faculties will be drawn from officers within IA&AD.

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1. **Course Title** : Audit of Contracts and Tenders
2. **Date** : 08.03.2021 to 10.03.2021
3. **Duration** : 03 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata
6. **Learning Objectives**: The course would facilitate the participants in conducting audit of contracts and tenders
7. **Programme Content** :
   - ➢ Introduction to Tenders and contracts
   - ➢ Types and stages of Tenders and contracts
   - ➢ E-tendering and its pitfalls
8. **Methodology:** Lectures, Presentations, interactive sessions and exercises
9. **Target Participants** : Sr. Auditors/AAOs/Sr. AOs
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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Course Contents
Information Technology Courses

COURSE CONTENTS

IT Courses

1. **Course Title**   : IDEA Version 10.4
2. **Date**   : 20.04.2020 to 24.04.2020; 05.10.2020 to 09.10.2020 & 01.02.2021 to 05.02.2021
3. **Duration**   : 05 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives**:

   The course will enable the participants to use IDEA 10.4 for extracting data and analysing data of Auditee organizations.

7. **Programme Content** :
    ➢ Accessing IDEA, Working Folder and Client Management, Importing Files into IDEA : ASCII fixed length and variable length files, Excel, Access, dBase files with extraction
    ➢ Importing ODBC files
    ➢ Joining database
    ➢ Field   Manipulation,   Aging,   identifying   Duplicates   and   Gaps Import using Print Report Files with extraction
    ➢ Record extraction using @ functions, Designing Reports and Using Print Report Files
8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants** : AAOs/Sr. AOs
10. **Faculty**   :   The faculties will be drawn from officers/experts within IA&AD.

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1. **Course Title**   : Oracle PL SQL (11G Environment)
2. **Date**   : 11.05.2020 to 15.05.2020
3. **Duration**   : 05 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives**:
        The course will enable the participants to query Oracle database effectively for departmental use.
7. **Programme Content :**
    ➢ DBMS, RDBMS Concept, Oracle Engine.
    ➢ Table by using Data Manipulation Language.
    ➢ Working with Joins.
    ➢ Introduction to PL/SQL, Advantages of PL/SQL, Block Structure and Architecture of PL/SQL, PL/SQL data types. Difference between char and varchar2, Where to use which data type.
    ➢ Working with views, working with indexes and how they speed up searches, working with the SET options. Oracle functions.
    ➢ Working with cursors.
    ➢ Variables and Constants, Assignments Working with basic .sql files (scripts), working with the anonymous blocks.

8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** Sr. Auditors/Sr. Accountants/AAOs/Sr. AOs
10. **Faculty**   : The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title**   : M S Office/ Special Course for DEO
2. **Date**   **:** 18.05.2020 to 22.05.2020
3. **Duration**   **:** 05 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
    The course attempt to demystify computer and enable the participants to use MS Word, MS Excel and Power point effectively in the department.
7. **Programme Content:**
    - ➢ Introduction of MS Word - Familiarization with Menu Bar, Tool Bar, Create / Save / Close / Open document.
    - ➢ Format Font/Paragraph/Bullets & Number. Using Edit Menu, View Menu, Insert Menu & Tools Menu.
    - ➢ Letter and Mailing
    - ➢ Table and its manipulation
    - ➢ Introduction to MS Excel – Familiarisation with Tool Bar, Formula Bar, Status Bar, Create / Save / Close / Open Workbook, Concept of Workbook / Worksheet / Cell.
    - ➢ Making Long Text Entry. Formatting Cell. Auto Correct Option, Auto Complete Option
    - ➢ Formula, Calculation and Functions. Chart and its manipulation.
    - ➢ Overview of PowerPoint, create a new presentation, use different slide formats.
    - ➢ Entering both Text and Graphics, save a slide show.
    - ➢
8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** DEOs/ Auditors/ Sr. Auditors/ Accountants /Sr. Accountants
10. **Faculty**   **:** The faculties will be drawn from officers within IA&AD.

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1. **Course Title**   **:** MS Excel as CAAT
2. **Date**   **:** 08.06.2020 to 12.06.2020 & 07.09.2020 to 11.09.2020
3. **Duration**   **:** 05 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata and on Headquarters' instructions.
6. **Learning Objectives:**
    The course will familiarize participants with concept of electronic workbook and help the participants to learn how to use a popular workbook programme for Departmental applications.
7. **Programme Content :**

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- ➢ Getting started. Formatting worksheet
- ➢ Managing worksheet and workbook information. Performing calculations.
- ➢ Using advance functions. Creating Chart.
- ➢ Creating Pivot Table and Analysing data.
- ➢ Conditional Formatting.
- ➢ Subtotal, Filter/sorting of data.
- ➢ Using data forms for managing tabular data.
- ➢ Macros Topics.
- ➢ Customize application.

8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.

9. **Target Participants :** AAOs/Sr. AOs

10. **Faculty** **:** The faculties will be drawn from officers/experts within and outside IA&AD.

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1. **Course Title** : Data Analytics
2. **Date** : 15.06.2020 to 19.06.2020 & 07.12.2020 to 11.12.2020
3. **Duration** : 05 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**

   The course will familiarize participants with concept of application of Statistics in KNIME, Tableau and help the participants to learn how to use the programme for Departmental applications.

7. **Programme Content:**
   - ➢ Introduction to Data Analytics Basic Concepts: Data, types of data: String, numeric, date; types of analytics
   - ➢ Descriptive Analytics: Statistical Approaches in Analytics.
   - ➢ KNIME: A Broad overview, Build a basic workflow.
   - ➢ Data downloading sorting errors: Property tax data.
   - ➢ Statistical Approaches in Analytics: Spread and Shape of Distribution: Range, Skewness, Kurtosis, Standard Deviation, Variance, Interquartile range, Box plots.
   - ➢ Exposure to and Application of multivariate Statistical concepts: Correlation; Regression Analysis.
   - ➢ Application of Statistical concepts in KNIME using Property Tax Data; Deriving insights from Property Tax data.
   - ➢ Exercise? Case study using KNIME: Defence Pension Case study: Data Import, Manipulating, Data type conversion (Data preparation), Treating Missing values, Statistical Analysis and deriving insights about the dataset
   - ➢ Text processing and other features in KNIME: Report Generation: Repeatability: database connectivity; Distribution of workflows; Text processing in KNIME
   - ➢ Tableau: Data downloading; Database Connectivity; Manipulation; Visualisation, Calculated fields; Filters; Hierarchy, Dashboards.
   - ➢ Other features in Tableau: Story, Distribution of workbooks.
   - ➢ Tableau Exercise/Case study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.

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> ➢ Tableau Exercise/Case study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.
> ➢ Principles of Visualisation.
> ➢ Consolidation of Concepts; Data Analytic Principles and Approaches.

8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** AAOs/Sr. AOS
10. **Faculty   :** The faculties will be drawn from officers within IA&AD.

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1. **Course Title**   : Oracle 11G with Developer / Oracle Forms & Reports Oracle PL SQL (11G)
2. **Date**   : 06.07.2020 to 10.07.2020
3. **Duration**   : 05 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
    The course will enable the participants to query Oracle database effectively for departmental use.
7. **Programme Content:**
    ➢ Interactive in SQL : Introduction to SQL* Plus, DDL,DML commands.
    ➢ TCL & DCL commands, Data constraints- types, Business rules. Oracle functions.
    ➢ Introduction to PL SQL, Generic PL/SQL Block. SET Option, Variables and Constants. Control structure-Conditional.
    ➢ Control structure- iterative & sequential. Working with cursors, Locks Triggers.
    ➢ Working with functions, packages, parameters and procedures.
    ➢ Introduction to Developer-Forms Builder-Object Navigator, Layout Editor.
    ➢ Form, Window, Canvas, Blocks, Items, Property Palette, Property classes, Visual Attributes & Practice.
    ➢ Master Details Relationship, Master and Dependent Details, Master and Independent Details, One detail and two masters.
    ➢ Introduction to Report Builder, Simple Report and Matrix Report, Group & Practice.

8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** Sr. Auditors/Sr. Accountants/AAOs/Sr. AOs
10. **Faculty**   : The faculties will be drawn from officers within and outside IA&AD.

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1. **Course Title**   : Auditing in IT Environment
2. **Date**   : 20.07.2020 to 25.07.2020 & 11.01.2021 to 16.01.2021
3. **Duration**   : 6 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background:** The training is conducted to assist the participants in clearing the Revenue Audit Examination..
6. **Learning Objectives:**
    The course aims to make the participants equip and demonstrate the use of IT tools such as, MS Excel, IDEA and Qlikview.
7. **Programme Content :**

- ➢ Ice Breaking Session. Entry Knowledge Test (EKT), Understanding IT environment – Challenges and opportunities.
- ➢ **Importance of controls with specific reference to Application Controls.**
- ➢ **Introduction to CAATs – IDEA and Excel.**
- ➢ Excel as data analytic tool- Features of Excel
- ➢ **Excel functions – User defined functions.**
- ➢ **Creating Projects – Managed and External, Import of data from diverse formats.**
- ➢ **Importing of PDF/PRN Data.**
- ➢ **Field Manipulation in IDEA.**
- ➢ **Data Extraction.**
- ➢ **Commonly used @ Functions in IDEA.**
- ➢ **Exporting Data from IDEA to other formats.**
- ➢ **Overview of Qlikview.**

8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** AAOs/Sr. AOs
10. **Faculty** **:** The faculties will be drawn from officers/experts within IA&AD.

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1. **Course Title** **:** IT Audit (Theory)
2. **Date** **:** 19.08.2020 to 21.08.2020 & 01.03.2021 to 03.03.2021
3. **Duration** **:** 03 days
4. **Location** **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
    The course will enable the participants to define IT Audit and its IT Controls and apply in field IT Audit.
7. **Programme Content:**
    - ➢ Emerging trends in IT environment Concepts of Database Management System. Concepts and overview of IT Audit.
    - ➢ Overview of CAATs. IT controls: General Controls Computer-based Control. Overview of CAATs.
    - ➢ Project Management in IT; its relationship with System Development Life Cycle, System Development Methodologies Role of Audit.
    - ➢ IT Security Concept Threats to a Computer System. Network Security. Concepts of Business engineering with IT; Risk Analysis & Risk Management.
    - ➢ Standards of Evidence and Reporting in IT Audit.
    - ➢ Case study of IT Audit.
8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** AAOs/Sr. AOs.
10. **Faculty** **:** The faculties will be drawn from officers/experts within IA&AD.

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1. **Course Title** **:** IT Audit (Practical)
2. **Date** **:** 24.08.2020 to 28.08.2020 & 04.03.2021 to 09.03.2021.

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3. **Duration**   **:** 05 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training is conducted to assist the participants in clearing the SAS – Group I Examination
6. **Learning Objectives:**
   The course will enable the participants to define IT Audit and its IT Controls and apply in field IT Audit.
7. **Programme Content :**
   ➢ SQL the language of RDBMS.
   ➢ Create, Alter, Drop commands.
   ➢ Insert, Update, Delete, Retrieve Data using Order by, Group by commands.
   ➢ Joining Database. Oracle Function. Sub-query.
   ➢ Introduction to IDEA, knowing IDEA, Application Windows and Toolbars, File Interrogation concept, Importing data into IDEA.
   ➢ Analysis, Indexing, Field Stratification, Key field Summarization, Field Statics and Aging**.**
   ➢ Duplicate Key detection, Gap detection, Extraction and Statistical Sampling.
   ➢ Virtual Field, Join Database.
   ➢ Importing ODBC File and Print Report file into IDEA.
8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** AAOs/Sr. AOs.
10. **Faculty   :** The faculties will be drawn from officers/experts within IA&AD.

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1.   **Course Title :** Oracle Database Administrator
2. **Date**   **:** 21.09.2020 to 25.09.2020
3. **Duration**   **:** 05 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
   The course will enable the participants to query Oracle database effectively for departmental use.
7. **Programme Content :**
   ➢ Managing the Oracle Instance.
   ➢ Managing Database Storage.
   ➢ Managing Undo Data.
   ➢ Redo Logs and Control Files.
   ➢ Database Security.
   ➢ Export, Import & Datadump.
   ➢ SQL Loader.
   ➢ Backup and Recovery Procedures.
   ➢ Enterprise Manager & Maintenance.
8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** AAOs/Sr. AOs
10. **Faculty**   **:** The faculties will be drawn from officers within and outside IA&AD.

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1. **Course Title**   **:** Oracle Developer Forms & Reports (11G Environment)
2. **Date**   **:** 02.11.2020 to 06.11.2020
3. **Duration**   **:** 05 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
   The course will enable the participants to query Oracle database effectively for departmental use.
7. **Programme Content:**
   ➢ Interactive in SQL : Introduction to SQL* Plus, DDL,DML commands.
   ➢ TCL & DCL commands, Data constraints- types, Business rules. Oracle functions.
   ➢ Introduction to PL SQL, Generic PL/SQL Block. SET Option, Variables and Constants. Control structure-Conditional.
   ➢ Control structure- iterative & sequential. Working with cursors, Locks Triggers.
   ➢ Working with functions, packages, parameters and procedures.
   ➢ Introduction to Developer-Forms Builder-Object Navigator, Layout Editor.
   ➢ Form, Window, Canvas, Blocks, Items, Property Palette, Property classes, Visual Attributes & Practice.
   ➢ Master Details Relationship, Master and Dependent Details, Master and Independent Details, One detail and two masters.
   ➢ Introduction to Report Builder, Simple Report and Matrix Report, Group & Practice.
8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** Sr. Auditors/Sr. Accountants/AAOs/Sr. AOs
10. **Faculty**   **:** The faculties will be drawn from officers within and outside IA&AD.

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1. **Course Title**   **:** Bhavishya
2. **Date**   **:** 09.11.2020 to 10.11.2020
3. **Duration**   **:** 02 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
   The course aims to equip the participants about the knowledge on Bhavishya Portal.
7. **Programme Content :**
   ➢ Introduction to Bhavishya Portal.
   ➢ Detailed discussion on Bhavishya Portal.
   ➢ Registration of PAO in Bhavishya - Role of PAO in Bhavishya.
   ➢ Bhavishya integration with COMPACT - Exchange of data - Processing of Pension Cases – Uploading of data.
8. **Methodology:** Lectures, Presentations, interactive sessions and feedback.
9. **Target Participants :** Accountants/ Sr. Accountants/Auditors/Sr. Auditors/AAOs
10. **Faculty**   **:** The faculties will be drawn from officers within IA&AD.

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1. **Course Title**   **:** e-Governance, PFMS & BEMS
2. **Date**   **:** 09.11.2020 to 11.11.2020 & 02.12.2020 to 04.12.2020
3. **Duration**   **:** 03 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
   The course aims to equip the participants about the knowledge on PFMS and BEMS/iBEMS.
7. **Programme Content :**
   - ➤ e-Governance measures taken by Govt. of India.
   - ➤ Introduction to PFMS.
   - ➤ Discussion on EIS Module of PFMS
   - ➤ Generation of different reports in PFMS as per user requirement. Linking with external authorities like CGA, SBI for settlement of different PFMS related issues.
   - ➤ BEMS.
   - ➤ Functionalities of i-BEMS.
8. **Methodology:** Lectures, Presentations, interactive sessions and feedback.
9. **Target Participants :** Accountants/ Sr. Accountants/Auditors/Sr. Auditors/AAOs.
10. **Faculty**   **:** The faculties will be drawn from officers/experts within IA&AD.

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1. **Course Title**   : Table Structure and data flow in VLC
2. **Date**   : 15.12.2020 to 16.12.2020.
3. **Duration**   : 02 days
4. **Location**   : Regional Training Institute, Kolkata
5. **Programme Background**: The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. Learning Objectives:
   The course aims to equip the participants about the knowledge on Table Structure and data flow in VLC.
7. **Programme Content :**
   - ➤ Introduction to Table Structure in VLC.
   - ➤ Detailed discussion on Table structure and data flow.
   - ➤ Detailed discussion on Table structure and data flow.
8. **Methodology:** Lectures, Presentations, interactive sessions and feedback.
9. **Target Participants:** Accountants/ Sr. Accountants/Auditors/Sr. Auditors/AAOs.
10. **Faculty**   **:** The faculties will be drawn from officers/experts within IA&AD.

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1. **Course Title**   **:** MS Access.
2. **Date**   **:** 04.01.2021 to 08.01.2021
3. **Duration**   **:** 05 days
4. **Location**   **:** Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**

The course will enable the participants to define database and system and use MS Access effectively in the Departmental use.

7. **Programme Content :**
    ➢ Relational database fundamental, Introduction to Access Database, Components of an Access Database, Capabilities and limitation of Access, Creating an Access Database.
    ➢ Working with records, Creating relationship tables, Adding OLE objects Fields to a table, Importing & Exporting data between other programmes.
    ➢ Joining multiple table, types of joins, adding tables to the relationship window, editing a relationship, removing a join, multiple table queries.
    ➢ Querying data, Query using SQL statement.
    ➢ Using calculations in queries. Creating a new table with make table queries.
    ➢ Building and using Macro.
    ➢ Creating and using forms with a form wizard, Creating a form in design view, Adding controls to a form, types of controls.
    ➢ Designing and customizing reports, create report using Auto report tool, Architecture of Access Reports.
    ➢ How grouping works in Report. Manipulating Controls, Modifying a report to display one grouping per page.

8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.

9. **Target Participants :** Accountant/Sr. Accountant/Auditors/ Sr. Auditors/AAOs/Sr. AOs

10. **Faculty** : The faculties will be drawn from officers within and outside IA&AD.

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1. **Course Title** : Audit of Goods & Services Tax Network
2. **Date** : 08.02.2021 to 12.02.2021
3. **Duration** : 05 days
4. **Location** : Regional Training Institute, Kolkata
5. **Programme Background:** The training programme is being conducted based on training needs of User Offices of RTI, Kolkata.
6. **Learning Objectives:**
    The course aims to equip the participants about the knowledge on Audit of Goods & Services Tax Network.
7. **Programme Content :**
    ➢ Overview of GSTN-Genesis and Structure of GSTN. Organisation Structure, Funding etc.
    ➢ GST IT Strategy: Role assigned to GSTN. Role of GSTN with respect to Registration Application.
    ➢ GSTN and GST Laws. GSTN System Architecture.
    ➢ Filing of GST Returns through GSTN portal/GST-TDS. Various returns/ Forms.
    ➢ Audit of GST & GSTN by C & Accountant General of India.
8. **Methodology:** Lectures, Presentations, interactive sessions Practical Exercise and feedback through course end test.
9. **Target Participants :** Accountant/Sr. Accountant/Auditors/ Sr. Auditors/AAOs/Sr. AOs
10. **Faculty** : The faculties will be drawn from officers/experts within and outside IA&AD.

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Resource Profile

Infrastructure

As a training institute for all IA&AD offices located in Kolkata, the RTI has a compact and aesthetically designed infrastructure located in Central Government Office Complex at Salt Lake. The institute is divided into two blocks, Administrative block and Training block and the Institute is centrally air-conditioned. The Administrative block contains Library, Conference Hall (capacity 25), Lounge and offices. The Training block contains Lab 1 & Lab 2 with capacity of 26 & 21 participants respectively, a General Lecture Hall for 30 participants, a cafeteria for the trainees and a reception hall.

The RTI is fully equipped with state-of-the art audio-visual training aids viz., LCD projectors and Panasonic boards in all the three class rooms. The computers installed in the classrooms as well as those in the Administrative Block are networked and connected through LAN. The computers in the class rooms are also connected to a central Un-interrupted Power Supply (UPS) system having 2 hours battery back-up time.

Hostel facilities

The Hostel facility has been discontinued from 15.06.17. For all India Programmes, arrangements are made as per Rules of Government of India and the Headquarters' instructions.

Library

The Institute has a well-stocked Library with approximately 2119 books on various subjects. Apart from books on Computers, Management, Accountancy, Law, Costing, Urban & Rural Administration, Office Codes and Manuals etc., it has also Audit Reports on different Auditee organizations/departments and Journals issued by the office of the Comptroller and Auditor General of India, INTOSAI and ASOSAI. Periodicals on various subjects are also available in the library.

Personnel

The Sanctioned strength of officers and staff of RTI, Kolkata vis-à-vis the actual (as on 01.03.2020) is as follows:

Name of post	Sanctioned Strength	Actual
Senior Audit Officer (Faculty)	4	4
Assistant Audit Officer (Faculty)	3+1(OIOS)	3
Assistant Audit Officer (Admn)	1	1
Private Secretary	1	Nil*
Auditor/ Sr. Auditor	4	3
Sr. Console /Console Operator	1	Nil*
Clerk	1	Nil*
Driver	2	Nil*
Multi Tasking Staff	7	1

*These vacant posts are run by engaging outsourced persons.

Budget: (fig. in thousands of Rupees)

Head-wise break up of expenditure for last 3 years

Head	2017-18		2018-19		2019-20	
	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
Salary	14712	14712	18535	18535	18272	18168
Office Expenses	3884	3884	2135	2135	1472	1455
Others	7358	7315	7210	7129	8290	8164

Achievements

Training Statistics

General Courses

Year	General courses conducted		
	No. of Courses	Working days	No. of officials trained
2016-17	**52**	**297**	**1570**
2017-18	**42**	**201**	**992**
2018-19	**40**	**170**	**925**
2019-20	**32**	**145**	**755**

IT Courses

Year	IT Courses Conducted		
	No. of Courses	Working days	No. of officials trained
2016-17	**55**	**324**	**831**
2017-18	**49**	**308**	**668**
2018-19	**39**	**244**	**582**
2019-20	**30**	**135**	**498**

Slots Targeted vis-à-vis Achieved

Year	Slots Targeted		Slots Achieved	
	General Courses	IT Courses	General Courses	IT Courses
2019-20	819	512	755	498

Knowledge Centre Activities

RTI Kolkata has developed, updated the following resource materials as an outcome of Knowledge Centre activities and disseminated the same among the user offices as well as all India Audit offices. All these resources are also available in the website of this Institute. Further, as Knowledge Centre activities, this Institute conducted several Seminars, Conferences and Workshops on all India basis with the presence of eminent speakers.

1) Structured Training Modules

	STMs on Local Bodies
i.	*Audit of Gram Panchayats*
ii.	*Audit of Zilla Parishads and Panchayats Samities*
iii.	*Audit of Urban Local Bodies*
iv.	*Certification Audit of ULBs.*
v.	*Legislative Framework and Accounting Framework of Panchayat Raj Institutions*
vi.	*Social Sector Audit*
vii.	*Audit of 'Zila Parishad & Panchayat Samity'*
	STMs on Audit of Railways
viii.	*Audit of Railways*
ix.	*Audit of Railway Finance and Appropriation Accounts*
	STMs on Compliance Audit
x.	*Leadership, Team Building and Performance Enhancement*
xi.	*Audit of Project Management*
xii.	*Indian Accounting Standard*
xiii	*Public Financial Management Reforms and Assessment of Impact of Reforms*

2) E-Structured Training Modules

i.	*E-Module on Audit of Consolidated Financial Statements*
ii.	*E-Module on Audit Risk*

iii.	*E-Module on Analytical Procedures in Audit*
iv.	*E-Module on CAG's MANDATE*
v.	*E-Module on Depreciation under Companies Act 2013*
vi.	*E-Module on IndAS series*
vii.	*E-Module on Pradhan Mantri Awaas Yojona Gramin (Revamped Indira Awaas Yojana)*

3) Case Studies

i.	*Avoidable expenditure of Rs.3.32 crore - Union Government Civil in respect of Department of Atomic Energy*
ii.	*Misappropriation of Mid-day-Meal*
iii.	*Loss due to injudicious implementation of Terminal Incentive cum Engine on Load Scheme*
iv.	*Loss of Rs.193.60 crore suffered by WBECSC in export of iron ore fines*
v.	*Loss of earnings due to injudicious deletion of rationalization order*
vi.	*Lack of Control on issue of fuel in West Bengal Surface Transport Corporation Limited*
vii.	*Case Study: Cess on Works*

4) Research Papers

i.	*Information System Audit in PRIs*
ii.	*Gender Auditing in PRIs*
iii.	*Non-Governmental Organizations in PRIs*
iv.	*Audit of PPP of ULBs*
v.	*Bench Marking Tools on PRIs*
vi.	*Regularity environment relating to Audit & Accounts of Panchayat Raj Institutions in states.*
vii.	*Applicability of Benford Law in Audi.*
viii.	*Collusions in Public Procurement*
ix.	*Service Level Benchmarks : Cornerstone of Urban Reforms and an Audit Tool*

5)	Seminar, Conferences and Workshops
i.	*Impact of Audit*
ii.	*Meeting with members of 4th State Finance Commission*
iii.	*Finance Commission and Local Bodies*
iv.	*Obligatory Functions of Urban Local Bodies*
v.	*Municipal Accounts*
vi.	*De Centralisation*
vii.	*Financial Sustainability of Local Bodies*
viii.	*Railway Finance and Appropriation Accounts*
ix.	*Workshop on Model Accounting System & Priasoft In PRIs*
x.	*Indian Accounting Standard*
xi.	*New compliance Audit Guidelines*
xii.	*Data Analytics*

1) Seminar on Indian Accounting Standard was conducted jointly with The Institute of Chartered Accountants of India from 05th August 2019 to 09th August 2019 at RTI, Kolkata.

2) All India training on Audit of Railway Accounts & Works with Introduction to Accrual Accounting in the Railways was conducted by RTI, Kolkata at RTI, Ranchi, from 10.02.2020 to 14.02.2020.

Best Practices

RTI Kolkata's training methodology is not limited to classroom lectures alone. Group discussions, group exercises and case studies are actively considered for effective delivery of training. Alternate audio visual mediums are also utilised. Our faculty have been trained in 'Direct trainer Skills Course', 'Design of Training' and 'Evaluation of Training' of Department of Personnel and Training, Government of India to assess and implement multiple training delivery mechanism.

Knowledge development is actively encouraged through workshops, seminars and conferences. Eminent practitioners are invited to ensure that our trainees receive current and up-to-date information. Further, we have partnered with premier institutions for faculty participation such as Institute of Chartered Accountants of India, Indian Institute of Social Welfare and Business Management and National Academy of Customs, Indirect Taxes and Narcotics.

Earnest efforts are given on the following topics to maintain the standard and quality of output in RTI Kolkata:

Preparation of Structured Training Module.

- STM on Public Financial Management Reforms and Assessment of Impact of Reforms.

Partnership with Academic Institutes

- Name of Academic Institutes with which partnership is envisaged :

  - The Institute of Cost Accountants of India
  - Administrative Training Institute, Government of West Bengal
  - National Institute of Rural Development and Panchayati Raj, Hyderabad
  - Indian Railway Institute of Civil Engineering (IRICEN), Pune
  - Indian Railway Institute of Signal and Telecommunication (IRISET), Secunderabad
  - Indian Railway Institute of Electrical Engineering (IRIEEN), Nasik
  - Indian Railway Institute of Transport Management (IRITM), Lucknow
  - Indian Railway Institute of Mechanical and Electrical Engineering (IRIMEE), Jamalpur
  - Railway Staff College, Vadodara

- Scope of activities that are envisaged to be covered as part of this partnership:

  o Research Work
  o Knowledge Sharing
  o Capacity Building
  o Faculty Support

Resource Centre

Creation of Database, e-library and physical library

- **Creation of Database:**

  This institute maintains database in respect of the designated area of specialization. It is being updated in a regular basis.

- **e-library:**

  All our STMs, E-modules, Research papers, Case Studies etc. are regularly updated on our website. We also upload course materials and presentations made by guest faculties on our website www.rtikolkata@cag.gov.in.

- **Physical library:**

  The Institute has a well-stocked Library with over 2000 books on various subjects. Apart from books on institute's area of specialization and books on Computers, Management, Accountancy, Law, Costing, Urban & Rural Administration, Office Codes and Manuals etc., it has also Audit Reports on different Auditee organizations/departments and Journals issued by the office of the Comptroller and Auditor General of India, INTOSAI and ASOSAI. Periodicals on Urban and Rural Local Governance, VCDs, Software, e-books and Courseware etc. are also available in the library.