



Calendar  
Of  
**TRAINING PROGRAMMES**  
2017 – 18



INDIAN AUDIT & ACCOUNTS DEPARTMENT  
**REGIONAL TRAINING INSTITUTE, JAIPUR**

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## Preface



It gives me great pleasure to forward the Training Calendar 2017-18 of the Regional Training Institute, Jaipur. The training calendar sets out the training courses - General as well as EDP planned by the Institute to be conducted during the year 2017-18. The calendar has been drawn up on the basis of training needs projected by user offices and instructions of the Headquarters Office received from time to time. In designing the courses, participant's 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 bound to continually improve 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 programmes through continuous review of the course structure, expert faculty engagement and improvement in training aids.

As upgradation of facilities in RTI, Ceiling mounted projectors have been installed in Conference Hall, Lecture Room and EDP Labs for better Power Point Presentations, two internet enabled computers have been placed in Reading Room for trainees for reviewing video training materials etc.

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 for making it a true centre of training and learning.

**Vidhu Sood**  
**Principal Director**

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## **A. PROFILE**

### **I. Introduction**

The Regional Training 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 now entered 31<sup>th</sup> year of its smooth functioning. The Institute conducts General and EDP courses for Group B and C officials of linked offices of Indian Audit & Accounts Department. This apart, the Institute also holds seminars for IA&AS Officers/Group B Officers.

As on date, the Institute caters primarily to the training needs of 31 offices (for General programmes and EDP programmes) located in the states of Rajasthan, Gujarat, Haryana and Delhi.

### **Organizational set up**

The Regional Training Institute is headed by Principal Director who exercises administrative as well as financial powers as Head of the Department. He is assisted by two Sr.AOs, one AO (EDP) two AAOs (EDP) and one AAO (Admn.)

Members of core faculty and other staff are appointed on 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.

## **Methodology of Training**

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

## **II. REGIONAL ADVISORY COMMITTEE (RAC) Composition of RAC, RTI, Jaipur**

- (i) Principal Accountant General (General and Social Sector Audit), Rajasthan, Jaipur.
- (ii) Principal Accountant General (A&E), Rajasthan, Jaipur
- (iii) Accountant General (Economic and Revenue Sector Audit), Rajasthan, Jaipur.
- (iv) Principal Director of Audit (NWR), Jaipur
- (v) Accountant General (Economic and Revenue Sector Audit), Gujarat, Ahmedabad.
- (vi) Accountant General (General and Social Sector Audit), Gujarat, Rajkot.
- (vii) Accountant General (A&E), Gujarat, Rajkot.
- (viii) Principal Director of Audit (Central), Ahmedabad.
- (ix) Principal Accountant General (Audit), Haryana, Chandigarh.
- (x) Accountant General (A&E), Haryana, Chandigarh.
- (xi) Principal Director of Audit (Defence Service), WC, Chandigarh
- (xii) Officer-in-Charge, Regional Training Centre, New Delhi
- (xiii) Representative from Headquarters Office.
- (xiv) Principal Director, RTI, Jaipur (Member Secretary)

### III. Jurisdiction of RTI

#### List of User Offices

#### For All Types of Courses

S.NO.	NAME OF THE OFFICE	STATION
1.	PAG(A&E), Rajasthan	Jaipur
2.	PAG(A&E), Haryana	Chandigarh
3.	AG(A&E), Gujarat	Rajkot
4.	PAG(G&SSA), Rajasthan	Jaipur
5.	AG(E&RSA), Rajasthan	Jaipur
6.	PAG(Audit), Haryana	Chandigarh
7.	AG(E&RSA), Gujarat	Ahmedabad
8.	AG(G&SSA), Gujarat	Rajkot
9.	PDA(NWR), Jaipur	Jaipur
10.	PDA, (DS) Chandigarh	Chandigarh
11.	P&T Audit Office (Branch)	Jaipur
12.	P&T Audit Office (Branch)	Ahmedabad
13.	Western Railway Audit Office (Branch)	Ahmedabad
14.	MAB-II Mumbai (Branch)	Baroda
15.	Principal Director of Audit (Central), Ahmedabad	Ahmedabad
16.	PDA (Central), Ahmedabad (Branch)	Jaipur

## List of User offices

### For Advanced Value Added Courses only

S.NO	NAME OF OFFICE	STATION
17.	CAG's Office	New Delhi
18.	Director General of Audit, Defence Services	New Delhi
19.	Director General of Audit, Central Expenditure	New Delhi
20.	Director General of Audit, Central Receipt	New Delhi
21.	Principal Director of Audit, Air Force & Navy	New Delhi
22.	Principal Director of Audit, Scientific Departments	New Delhi
23.	Principal Director of Audit, Economic & Service Ministries	New Delhi
24.	Principal Accountant General (Audit)	New Delhi
25.	Principal Director of Commercial Audit & Ex-Officio Member, Audit Board-I	New Delhi
26.	Principal Director of Commercial Audit & Ex-Officio Member, Audit Board-II	New Delhi
27.	Principal Director of Commercial Audit & Ex-Officio Member, Audit Board-III	New Delhi
28.	Principal Director of Commercial Audit & Ex-Officio Member, Audit Board-IV	New Delhi
29.	Principal Director of Audit Northern Railway	New Delhi
30.	Director General of Audit, (P & T)	Delhi
31.	Defence Audit Office	Delhi Cantt.



## **IV. Knowledge Centre**

RTI Jaipur is declared as knowledge centre in the area of “**Social Sector Audit**” and “**Performance Audit**. Special Courses and Seminars relating to these topics are being organized.

A seminar on Social Sector Audit was organised from 01.06.2016 to 03.06.2016 and a seminar on Performance Audit was organised from 05.09.2016 to 07.09.2016 in which Group officers as nominated by HQrs office also participated.

## V. Courses at a Glance

### Abstract of General Courses

S. No.	Course Title	No of Course	Courses Duration
1	Audit Planning (including statistics and sampling in audit & risk based audit approach)	1	05
2	Financial Attest Audit (FAAM, FAA Guidelines State Finance report etc)	2	05
3	Performance Audit (PA Guideline, Sector case studies, distinguishing features of Thematic audits, exposure to SDGs, Gender Mainstreaming in policy and programmes etc)	1	05
4	Audit Evidence, Documentation & Reporting	2	03
5	Workshop on Goods and service Tax	2	03
6	Social Sector Audit (Including concepts of CCO based audit Compliance audit guidelines & Gender Mainstreaming)	1	05
7	Seminar on Gender Mainstreaming and audit	1	01
8	Compilation of Accounts and Finance and Appropriation accounts including exposure to IFMS	1	05
9	Seminar on Performance Audit (For Group Officers and Sr.AOs)	1	03
10	Audit Evidence, Documentation & Reporting	1	05
11	Seminar on Social Sector Audit (For Group Officers and Sr. AOs)	1	03
12	Workshop on Goods and service Tax	1	03
13	International Standards of Supreme Audit Institutions (ISSAI)	1	03
14	Audit of Indirect Taxes (For Group Officers and Sr.AOs)	1	05
15	Financial Attest Audit (FAAM, FAA Guideline State finance report etc)	2	03
16	Private/Corporate sector Financial Reporting Framework and financial Statements, audit of PSUs, Main features of Companies Act 2013	1	05
17	Environment Audit	1	03
18	Audit of Public Private Partnership (PPP) Projects	1	05
19	Management Development Programme	1	05
20	Performance Audit (PA Guideline, Sector case studies, distinguishing features of Thematic audits, exposure to SDGs, Gender Mainstreaming in policy and programmes etc)	1	05
21	Audit Quality Management Framework	1	03
22	Audit of Direct taxes (For Group Officers and Sr.AOs,)	2	03
23	Audit Planning (including statistics and sampling in audit & risk based audit approach)	1	05
24	Financial Reporting Framework and audit of ABs, ULBs, PRIs	1	05

## Abstract of EDP (Information System) Courses

<b>S. No.</b>	<b>Course Title</b>	<b>No. of courses</b>	<b>Course Duration</b>
1.	Oracle (SQL)	03	05
2.	Level 2, Group I Database concept, system concepts and Introduction to MS Access.	04	05
3.	Audit in IT Environment	08	06
4.	Linux	02	05
5.	Forms & Reports in Oracle 11g	02	04

# CALENDAR OF TRAINING PROGRAMMES 2017-18

## GENERAL COURSES

(For Sr. AOs/AOs/AAOs)

Sl. No.	Programme Title	Duration (Working Days)	Period	Office	Slots	Total
<b>APRIL 2017</b>						
1	Audit Planning (including statistics and sampling in audit & risk based audit approach)	05	24.04.2017 to 28.04.2017	PAG (A&E), Rajasthan, Jaipur PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur P&T Audit Office, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad AG (G&SSA), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad P&T Audit Office, Ahmedabad PAG (Audit), Haryana, Chandigarh AG (Audit), New Delhi PDA (DS), Chandigarh	2 2 3 1 1 3 2 2 2 1 4 1 1	<b>25</b>
<b>MAY 2017</b>						
2	Financial Attest Audit (FAAM, FAA Guidelines State Finance report etc)	05	01.05.2017 to 05.05.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (G&SSA), Gujarat, Rajkot PDA (NWR), Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh PDCA MAB-II, Baroda PDCA, MAB-III, New Delhi AG (Audit), New Delhi	2 1 1 2 1 1 1 4 3 1 1 1 1	<b>20</b>
3	Performance Audit (PA Guideline, Sector case studies, distinguishing features of Thematic audits, exposure to SDGs, Gender Mainstreaming in policy and programmes etc)	05	15.05.2017 to 19.05.2017	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur PDA (NWR), Jaipur AG (G&SSA), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad P&T Audit Office, Ahmedabad PAG (Audit), Haryana, Chandigarh PDA (DS), Chandigarh PDCA MAB-II, Baroda AG (Audit), New Delhi	2 2 3 1 1 2 3 3 1 2 1 1 1	<b>27</b>

<b>JUNE 2017</b>						
4	Audit Evidence, Documentation & Reporting	03	05.06.2017 to 07.06.2017	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (G&SSA), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh PDA (DS), Chandigarh DGA (CE), New Delhi PDCA, MAB-III, New Delhi PDCA, MAB-IV, New Delhi AG (Audit), New Delhi	3 2 2 3 1 2 1 5 2 1 3 1 1 2	<b>29</b>
5	Workshop on Goods and services Tax	03	12.06.2017 to 14.06.2017	Group officers PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh PDCA MAB-II, Baroda	5 1 1 1 5 1 5 8 5 1	<b>33</b>
<b>JULY 2017</b>						
6	Social Sector Audit (Including concepts of CCO based audit Compliance audit guidelines & Gender Mainstreaming)	05	03.07.2017 to 07.07.2017	PAG (G&SSA), Rajasthan, Jaipur AG (G&SSA), Gujarat, Rajkot PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh  DGA (CE), New Delhi	5 4 2 3 1 3  4	<b>22</b>
7	Seminar on Gender Mainstreaming and audit	01	27.07.2017	Group officers PAG (G&SSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (G&SSA), Gujarat, Rajkot PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh	5 1 2 2 1 1 1 2	<b>15</b>

<b>AUGUST 2017</b>						
8	Compilation of Accounts and Finance and Appropriation accounts including exposure to IFMS	05	07.08.2017 to 11.08.2017	PAG (A&E), Rajasthan, Jaipur PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (A&E), Gujarat, Rajkot AG (Audit), New Delhi PDCA, MAB-III, New Delhi PDA (Central), Ahmedabad AG(A&E), Haryana, Chandigarh PAG (Audit), Haryana, Chandigarh	2 2 1 2 1 1 2 1 1 1 2 2	<b>18</b>
9	Seminar on Performance Audit (For Group Officers and Sr.AOs)	03	21.08.2017 to 23.08.2017	Group officers PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (G&SSA), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad P&T Audit Office, Ahmedabad PDA (DS), Chandigarh DGA (DS), New Delhi DGA (CE), New Delhi AG (Audit), New Delhi	5 3 3 1 3 1 1 1 2 1 1 1 3 6	<b>32</b>
<b>SEPTEMBER 2017</b>						
10	Audit Evidence, Documentation & Reporting	05	04.09.2017 to 08.09.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad P&T Audit Office, Ahmedabad PAG (Audit), Haryana, Chandigarh PDCA MAB-II, Baroda DGA (DS), New Delhi PDA (E&SM), New Delhi PDA (DS), Chandigarh DGA (NR), New Delhi	3 2 2 2 2 4 1 3 1 2 2 1 1	<b>26</b>
11	Seminar on Social Sector Audit (For Group Officers and Sr. AOs)	03	changed	Group officers PAG (G&SSA), Rajasthan, Jaipur PDA (NWR), Jaipur AG (G&SSA), Gujarat, Rajkot PAG (Audit), Haryana, Chandigarh PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad DGA (CE), New Delhi PDA (E&SM), New Delhi AG (Audit), New Delhi	5 4 1 2 1 1 1 3 2 3	<b>23</b>
12	Workshop on Goods and service Tax	03	25.09.2017 to 27.09.2017	PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (A&E), Gujarat, Rajkot	1 1 1 5 1	<b>32</b>

				AG (E&RSA), Gujarat, Ahmedabad	5	
				PDA (Central), Ahmedabad	7	
				PAG (Audit), Haryana, Chandigarh	5	
				AG (Audit), New Delhi	5	
				DGA (DS), New Delhi	1	
<b>OCTOBER 2017</b>						
13	International Standards of Supreme Audit Institutions (ISSAI)	03	18.09.2017 to 20.09.2017	PAG (G&SSA), Rajasthan, Jaipur	4	
				PAG (A&E), Rajasthan, Jaipur	2	
				AG (E&RSA), Rajasthan, Jaipur	3	
				PDA (NWR), Jaipur	2	
				PDA (Central), Ahmedabad Branch Office Jaipur	3	
				P&T Audit Office, Jaipur	1	
				AG (G&SSA), Gujarat, Rajkot	2	
				AG (A&E), Gujarat, Rajkot	5	
				AG (E&RSA), Gujarat, Ahmedabad	2	
				PDA (Central), Ahmedabad	1	
				PAG (Audit), Haryana, Chandigarh	1	
				PDA (DS), Chandigarh	1	
				DGA (DS), New Delhi	1	
				PDCA, MAB-IV, New Delhi	1	<b>29</b>
14	Audit of Indirect Taxes (For Group Officers and Sr.AOs)	05	23.10.2017 to 27.10.2017	Group officers	5	
				PDA (NWR), Jaipur	1	
				PDA (Central), Ahmedabad Branch Office Jaipur	2	
				PDA (Central), Ahmedabad	2	
				AG (Audit), New Delhi	2	<b>12</b>
<b>NOVEMBER 2017</b>						
15	Financial Attest Audit (FAAM, FAA Guideline State finance report etc)	03	06.11.2017 to 08.11.2017	PAG (G&SSA), Rajasthan, Jaipur	3	
				PAG (A&E), Rajasthan, Jaipur	1	
				AG (E&RSA), Rajasthan, Jaipur	1	
				P&T Audit Office, Jaipur	1	
				AG (G&SSA), Gujarat, Rajkot	1	
				AG (A&E), Gujarat, Rajkot	1	
				AG (E&RSA), Gujarat, Ahmedabad	3	
				PDA (Central), Ahmedabad Branch Office Jaipur	2	
				PDA (Central), Ahmedabad	3	
				PAG (Audit), Haryana, Chandigarh	2	
				DGA (DS), New Delhi	1	
				PDA (DS), Chandigarh	1	
				AG (Audit), New Delhi	1	<b>21</b>
16	Private/Corporate sector Financial Reporting Framework and financial Statements, audit of PSUs, Main features of Companies Act 2013	05	20.11.2017 to 24.11.2017	PAG (G&SSA), Rajasthan, Jaipur	4	
				AG (E&RSA), Rajasthan, Jaipur	5	
				PDA (Central), Ahmedabad Branch Office Jaipur	3	
				P&T Audit Office, Jaipur	1	
				AG (G&SSA), Gujarat, Rajkot	2	
				AG (E&RSA), Gujarat, Ahmedabad	5	
				PDA (Central), Ahmedabad	2	
				PAG (Audit), Haryana, Chandigarh	4	
				PDCA MAB-II, Baroda	1	
				DGA (CE), New Delhi	2	
				AG (Audit), New Delhi	2	<b>31</b>

<b>DECEMBER 2017</b>						
17	Environment Audit	03	04.12.2017 to 06.12.2017	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (G&SSA), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PDCA, MAB-III, New Delhi PAG (Audit), Haryana, Chandigarh	2 1 1 1 1 1 2 2 1 2	<b>14</b>
18	Audit of Public Private Partnership (PPP) Projects	05	18.12.2017 to 22.12.2017	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur AG (G&SSA), Gujarat, Rajkot PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad AG (E&RSA), Gujarat, Ahmedabad PAG (Audit), Haryana, Chandigarh PDCA MAB-II, Baroda DGA (DS), New Delhi PDCA, MAB-III, New Delhi DGA (NR), New Delhi AG (Audit), New Delhi	4 2 2 2 1 2 1 3 1 1 1 1 3	<b>24</b>
<b>JANUARY 2018</b>						
19	Management Development Programme	05	15.01.2018 to 19.01.2018	PAG (A&E), Rajasthan, Jaipur PAG (G&SSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PDCA, MAB-III, New Delhi AG(A&E), Haryana, Chandigarh AG (G&SSA), Gujarat, Rajkot	2 2 2 3 1 5 2 2 1 2 1	<b>23</b>



<b>FEBRUARY 2018</b>						
20	Performance Audit (PA Guideline, Sector case studies, distinguishing features of Thematic audits, exposure to SDGs, Gender Mainstreaming in policy and programmes etc)	05	05.02.2018 to 09.02.2018	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh DGA (DS), New Delhi PDCA, MAB-III, New Delhi DGA (NR), New Delhi	2 2 1 2 3 3 2 1 1 1	<b>18</b>
21	Audit Quality Management Framework	03	19.02.2018 to 21.02.2018	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (G&SSA), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh DGA (DS), New Delhi PDA (E&SM), New Delhi	4 1 2 3 1 2 1 4 3 1 2	<b>24</b>
22	Audit of Direct taxes (For Group Officers and Sr.AOs,)	03	26.02.2018 to 28.02.2018	Group officer PDA (Central), Ahmedabad Branch Office Jaipur PDA (NWR), Jaipur P&T Audit Office, Jaipur PDA (Central), Ahmedabad	5 5 1 1 4	<b>16</b>
<b>MARCH 2018</b>						
23	Audit Planning (including statistics and sampling in audit & risk based audit approach)	05	05.03.2018 to 09.03.2018	PAG (A&E), Rajasthan, Jaipur PAG (G&SSA), Rajasthan, Jaipur P&T Audit Office, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (E&RSA), Gujarat, Ahmedabad PAG (Audit), Haryana, Chandigarh PDA (Central), Ahmedabad PDCA, MAB-III, New Delhi PDCA, MAB-IV, New Delhi	2 2 1 2 2 1 4 6 1 1	<b>22</b>
24	Financial Reporting Framework and audit of ABs, ULBs, PRIs	05	19.03.2018 to 23.03.2018	PAG (G&SSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (G&SSA), Gujarat, Rajkot PAG (Audit), Haryana, Chandigarh AG (E&RSA), Gujarat, Ahmedabad PDCA, MAB-III, New Delhi PDA (Central), Ahmedabad AG (Audit), New Delhi	4 1 1 1 2 4 1 1 3	<b>18</b>

# CALENDAR OF TRAINING PROGRAMMES 2017-18

## for Information Technology (EDP Lab - I & II) COURSES

Target Group: Group B and C officers as per criteria

Sl. No.	Course Title	Course Duration	Period	Target Group	Slots Allotted	Total
<b>APRIL 2017</b>						
1	<b>Audit in IT Environment</b>	6	17.04.2017 to 22.04.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad PDCA MAB-III, New Delhi DGA (NR), New Delhi	1 2 2 2 2 2 2	13
<b>MAY 2017</b>						
2	<b>LEVEL 2 Group I Database concepts, system concepts and introduction to MS Access</b>	5	01.05.2017 to 05.05.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PAG (Audit), Haryana, Chandigarh	2 2 2 2 1 2 2 2 1	16
3	<b>Audit in IT Environment</b>	6	22.05.2017 to 27.05.2017	AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur AG (G&SSA), Gujarat Rajkot PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh AG (E&RSA), Gujarat, Ahmedabad PDCA MAB-III, New Delhi	2 2 2 2 1 2 2	13
<b>JUNE 2017</b>						
4	<b>Oracle (SQL)</b>	5	05.06.2017 to 09.06.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh AG (A&E), Haryana, Chandigarh DGA (CR), New Delhi	1 1 2 1 1 1 4 2 1 2 1	17

<b>JULY 2017</b>						
<b>5</b>	<b>Audit in IT Environment</b>	6	10.07.2017 to 15.07.2017	AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (A&E), Gujarat, Rajkot PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh AG (E&RSA), Gujarat, Ahmedabad PDCA MAB-III, New Delhi DGA (NR), New Delhi	2 1 1 1 2 1 2 2 2	14
<b>AUGUST 2017</b>						
<b>6</b>	<b>LEVEL 2 Group I</b> Database concepts, system concepts and introduction to MS Access	5	21.08.2017 to 25.08.2017	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (G&SSA), Gujarat Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad P&T Audit Office Ahmedabad PAG (Audit), Haryana, Chandigarh PDCA MAB-IV, New Delhi	2 2 1 2 1 2 2 1 2 1	16
<b>SEPTEMBER 2017</b>						
<b>7</b>	<b>Oracle (SQL)</b>	5	04.09.2017 to 08.09.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh AG (A&E), Haryana, Chandigarh DGA (E&SM), New Delhi DGA (CR), New Delhi	1 2 1 1 2 3 2 1 1 2 1	17
<b>8</b>	<b>Audit in IT Environment</b>	6	18.09.2017 to 23.09.2017	PAG (G&SSA), Rajasthan, Jaipur PDA (NWR), Jaipur AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh DGA (NR), New Delhi DGA (DS), New Delhi PDCA MAB-III, New Delhi	2 2 1 1 2 2 2 2	14

<b>OCTOBER 2017</b>						
<b>9</b>	<b>Audit in IT Environment</b>	6	23.10.2017 to 28.10.2017	PAG (G&SSA), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmd Br. Office Jaipur P&T Audit Office, Jaipur AG (A&E), Gujarat, Rajkot PDA (Central), Ahmedabad PAG (Audit), Haryana, Chandigarh AG (E&RSA), Gujarat, Ahmedabad AG (A&E), Haryana, Chandigarh	1 1 2 1 1 1 2 2 2 1	14
<b>10</b>	<b>LEVEL 2 Group I Database concepts, system concepts and introduction to MS Access</b>	5	09.10.2017 to 13.10.2017	PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmd Br. Office Jaipur P&T Audit Office, Jaipur AG (G&SSA), Gujarat Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad PDA (DS), Chandigarh AG (A&E), Haryana, Chandigarh	2 2 2 1 2 2 2 2 1	16
<b>NOVEMBER 2017</b>						
<b>11</b>	<b>Oracle (SQL)</b>	5	13.11.2017 to 17.11.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmd Br. Office Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad P&T Audit Office Ahmedabad PAG (Audit), Haryana, Chandigarh AG (A&E), Haryana, Chandigarh DGA (DS), New Delhi PDCA MAB-IV, New Delhi	1 1 2 1 2 3 2 1 1 1 1 1 1	17
<b>12</b>	<b>Forms and Reports in Oracle 11g</b>	4	27.11.2017 to 30.11.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur P&T Audit Office, Jaipur PDA (Central), Ahmd Br. Office Jaipur PDA (Central), Ahmedabad AG (Audit), New Delhi AG (A&E), Gujarat, Rajkot AG (G&SSA), Gujarat, Rajkot P&T Audit Office Ahmedabad AG (E&RSA), Gujarat, Ahmedabad PDCA, MAB-III, New Delhi DGA (E&SM), New Delhi AG (A&E), Haryana, Chandigarh PAG (Audit), Haryana, Chandigarh	1 2 1 1 1 1 3 1 3 1 1 1 1 1 1 1 1	21

<b>DECEMBER 2017</b>						
<b>13</b>	<b>Audit in IT Environment</b>	6	04.12.2017 to 08.12.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur PDA (NWR), Jaipur AG (E&RSA), Rajasthan, Jaipur P&T Audit Office, Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad P&T Audit Office Ahmedabad DGA (NR), New Delhi	1 1 2 1 1 2 1 1 1 2	13
<b>14</b>	<b>Linux</b>	5	18.12.2017 to 22.12.2017	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur P&T Audit Office, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad AG (A&E), Gujarat, Rajkot AG (G&SSA), Gujarat, Rajkot DGA (E&SM), New Delhi AG (A&E), Haryana, Chandigarh AG (Audit), New Delhi	1 3 1 1 1 1 3 2 1 1 2 1	18
<b>JANUARY 2018</b>						
<b>15</b>	<b>LEVEL 2 Group I Database concepts, system concepts and introduction to MS Access</b>	5	08.01.2018 to 12.01.2018	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad AG (A&E), Haryana, Chandigarh DGA (DS), New Delhi	2 1 1 3 3 3 2 2	17
<b>16</b>	<b>Forms and Reports in Oracle 11g</b>	4	29.01.2018 to 01.02.2018	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad AG (Audit), New Delhi AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad DGA (E&SM), New Delhi PAG (Audit), Haryana, Chandigarh AG (A&E), Haryana, Chandigarh PDCA MAB-IV, New Delhi	1 3 1 1 1 3 2 2 2 1 1 2 1	21

<b>FEBRUARY 2018</b>						
17	<b>Audit in IT Environment</b>	6	19.02.2018 to 24.02.2018	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (Central), Ahmedabad Branch Office Jaipur P&T Audit Office, Jaipur AG (A&E), Gujarat, Rajkot AG (E&RSA), Gujarat, Ahmedabad PDCA MAB-III, New Delhi DGA (NR), New Delhi	1 1 2 2 1 2 1 2 2	14
<b>MARCH 2018</b>						
18	<b>Audit in IT Environment</b>	6	12.03.2018 to 17.03.2018	AG (E&RSA), Rajasthan, Jaipur P&T Audit Office, Jaipur PDA (NWR), Jaipur AG (E&RSA), Gujarat, Ahmedabad PDA (Central), Ahmedabad DGA (NR), New Delhi AG (A&E), Haryana, Chandigarh PDCA MAB-III, New Delhi	2 1 2 1 2 2 2 2	14
19	<b>Linux</b>	5	19.03.2018 to 23.03.2018	PAG (G&SSA), Rajasthan, Jaipur PAG (A&E), Rajasthan, Jaipur AG (E&RSA), Rajasthan, Jaipur PDA (NWR), Jaipur PDA (Central), Ahmedabad Branch Office Jaipur PDA (Central), Ahmedabad AG (A&E), Gujarat, Rajkot P&T Audit Office Ahmedabad DGA (E&SM), New Delhi AG (A&E), Haryana, Chandigarh AG (Audit), New Delhi	1 2 1 1 1 3 3 1 1 1 1 2	17

## B. COURSE CONTENTS 2017-18

### I. General Courses

#### Special Course on Audit Planning (including statistics and sampling in audit & risk based audit approach) (5 Working Days) Course contents

DATE & DAY	SESSION	TOPIC
Day 1	I	Fundamentals of Ethics and Code of Ethics for IA&AD
	II	Audit Planning – Meaning & Importance; Strategic Audit planning- Objectives & Process, Preparation and implementation of Annual audit plan (PA Guideline Chapter 3)
	III & IV	Risk Based Audit Approach – Identification and Assessment of various risks e.g. Inherent Risk, Control Risk and Detection risk and Risk Model An introduction to COSO’s Enterprise Risk Model (ERM)
Day 2	I & II	Planning a individual audit- Understanding the auditee entity, framing the objectives/Sub Objectives and the scope of the audit, determining audit criteria&Deciding audit approach(Compliance Audit Guideline chapter 3&4)
	III & IV	Materiality – Its scope and determination of materiality, How materiality is fixed on the basis of value, nature and context, its importance in Risk Based Audit Approach. Internal Control- meaning and scope of internal control, Internal Audit, Importance of Internal Control. (with respect to COSO’s framework)
Day 3	I & II	Statistical Sampling in Audit- Meaning & importance, Relevance of Statistical Sampling in Audit;Law of large Inertia, Sampling Error and non sampling error, Biasness in sampling.
	III& IV	Various sampling methods e.g. Simple random Sampling, Statistical random Sampling, cluster sampling, Stratified sampling Probability proportional to size Sampling and Multistage Statistical Sampling
Day 4	I & II	Monetary unit Sampling and application of sampling in EDP Environment; A brief insight of IDEA package
	III	Planning a individual Unit (PA Guide line Chapter 4)
Day 5	IV	Audit Planning in SDG Environment
	I	Group Discussion and Case studies on Statistical Sampling in Audit.
	II	End Course Assessment Test

**Special Course on Financial Attest Audit (FAAM, FAA Guidelines State  
Finance report etc)  
(5 Working Days)  
Course contents**

<b>DATE &amp; DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I	Introductory assessment
	II	Fundamentals of Ethics and Code of Ethics for IA& AD
	III & IV	Financial Auditing : Overview & Concept
Day 2	I, II& III	Important IND AS
	IV	Important provisions of Companies Act with reference to audit of Government Companies
Day 3	I & II	How to interpret Financial Statements; Analysis and interpretation of Financial Ratios.
	III & IV	Audit of accounts of Autonomous Bodies , overview, important checks, separate audit reports (Context and formats)
Day 4	I & II	Audit Planning, materiality, risk analysis in financial attest audit, audit objectives, approach (Phase I & II), Sampling (FAAM)
	III & IV	Checks on vouchers/MCA, checks on assertions, completeness, measurement.(FAA Guidelines)
Day 5	I& II	Overview of the State Finance Report; Structure, contents, Area of concern.
	III	End course assessment test
	IV	Evaluation and valediction.



**Special Course on Performance Audit (PA Guideline, Sector case studies, distinguishing features of Thematic audits, exposure to SDGs, Gender Mainstreaming in policy and programmes etc)  
(5 Working Days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I	General principles for Performance Audit, 3 Es in performance audit, objectives and elements of Performance Audit (PA Guidelines)
	II	Fundamentals of Ethics and Code of Ethics for IA& AD
	III	Risk Based Audit Approach, concept of Risk and Materiality
	IV	Preparatory/ reading session for class room examination on 16.05.2017
Day 2	I II& III	Class room exercise/ case study approach Planning an individual performance audit <ul style="list-style-type: none"> <li>- Understanding the steps in Performance Audit;</li> <li>- How to design objectives, sub-objectives;</li> <li>- Understanding criteria;</li> <li>- Determining Audit approach</li> <li>- Developing Audit questions</li> </ul>
	IV	Characteristics of Evidence and nature of evidence in Performance Audit (Chapter 6 of P.A. Guidelines )
Day 3	I & II	Case study – Environment Audit
	III	Developing Audit findings and Conclusions
	IV	Ensuring Audit Quality and effectiveness (PA Guidelines, AQMF Guidelines ISSAI)
Day 4	I & II	Exposure to Sustainable Development Goals Linking SDGs to National Policy and Programmes & Discussion on possible audit approaches in SDG environment
	III & IV	Case study – Performance Audit of Right to Education Act.
Day 5	I	Understanding Thematic Audits (Practical exercises)
	II	Gender Mainstreaming in Policy and Programmes
	III	End course assessment
	IV	Evaluation and Valediction.

**Special Course on Audit Evidence, Documentation & Reporting  
(3 Working Days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I	Fundamentals of Ethics and Code of Ethics for IA& AD
	II	What constitutes Audit Evidence? Characteristics of Audit Evidence (ISA 500)
	III & IV	Audit Procedures to obtain audit evidence (ISSAI 1500). Identifying sources of evidence in different types of audit.
Day 2	I & II	Documentation in Audit with respect to Performance /Compliance/Financial Audit guidelines. Requirement of working papers.
	III	Characteristics of a good audit paragraph (Criteria, Condition, Cause, and Effect). Classroom exercise
	IV	Audit finding, Conclusions and recommendations (Classroom exercise)
Day 3	I	Reporting in Compliance& Performance Audit(C&AG's Compliance & Performance Audit Guidelines ISSAI 3000 Style Guide.
	II	Forming an opinion and reporting on financial statement & reporting financial Audit.
	III	End Course Assessment Test
	IV	Evaluation and Valediction

**Special Course on Workshop on Goods and Services Tax  
(3 Working Days)  
Course contents**

Day 1	I	The biggest indirect tax reform in India? Concept of GST and the constitutional amendments made for Implementation of GST; taxes subsumed into GST; GST Council
	II	Supply – A New Concept? Levy of CGST/SGST/IGST along with determination of place of supply of Goods/Services
	III	Who comes under the umbrella of GST? Definition of Taxable person and provisions regarding Registration
	IV	GST: When and on what? Discussion on the provisions of Time and Valuation of Supply
Day 2	I(10am to 11 am)	Registration : Law and Business process
	II(11.15 am to 12.15 am)	Payment of Tax, Mode of payment; Levy and Exemption from Tax; Refund of Tax
	III(12.15 am to 1.15 am)	ITC, Cross utilization of IGST, fund transfer and refunds
	IV(2.15 pm to 3.15 pm)	Filing of Returns, matching of Input tax credit
	V (3.30 pm to 4.30 pm)	Accounting under GST
Day 3	I	Assessment, provisional assessment and audit
	II	Frontend business process under GSTN; Role of GSTN in Tax Administration
	III	Role of CAG in GST environment
	IV	Valediction

**Special Course on Social Sector Audit (Including concepts of CCO based  
audit Compliance audit guidelines & Gender Mainstreaming)  
(5 Working Days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I	Fundamentals of Public Sector Ethics and Code of Ethics for IA& AD
	II	Introduction of Social Sector and Social Sector Audit, Functional – Classification of Budget, Distinguish between Social Sector and Economic Sector, Classification of unit under Social Sector
	III & IV	Essentials of Performance Audit Guidelines in respect of Social Sector Audit (PA on NRHM-Government of Odisha Report 2 of 2014)
Day 2	I & II	Compliance Audit Guidelines with class room exercise
	III & IV	Concept and objectives of Department Centric Audit; Risk evaluation and selection of units
Day3		Field visit to Barefoot College, Tiloniya
Day 4	I & II	Important Audit observation raised in Audit Report of Different States and Group Discussion
	III & IV	Planning, Methodology and broad parameters for executing CCO Based Audit
Day 5	I	Overview of challenges to audits in SDG environment
	II	Class room exercise on Social Sector Audit
	III & IV	Assessment, Evaluation and valediction

**Seminar on Gender Mainstreaming and Audit  
(01 Working Day)**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I	Gender, Gender concept and definitions
	II	Learning about sex and gender, Legal framework and promoting women's rights
	III & IV	Understanding gender roles, Gender dynamics and development, Gender equality, Applying gender mainstreaming, benefits of gender mainstreaming

**Compilation of Accounts and Finance and Appropriation Accounts  
including exposure to IFMS  
(05 Working Days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I & II	Introduction to Government Accounts and Overview of Government Accounting Structure
	III & IV	Budgetary Process in Government
Day 2	I & II	Overview of IFMS , Objective of IFMS , its relation to government financial Accounting and Budgeting practices, need of e-account submission, online reconciliation, role of AG office in IFMS
	III & IV	Budget module, pay-manager module, panchayati raj payment and stamp module in accordance with Budget Manual, Rajasthan Treasury Rules 2012 & GF&AR
Day 3	I & II	A brief introduction to Treasury Module, Reconciliation Module, Works Accounting Module (WAM) in the light of direction issued by Finance Department
	III & IV	A brief introduction to working of e-govt receipt accounting system (e-GRAS), interface module, Financial data warehouse module and MIS Reports under IFMS
Day 4	I & II	Inter-government Adjustments, Inward and Outward Accounts, Qualitative issues on Accounting of Debt, Deposit (including personal deposit) and Clearance of various suspense balances
	III & IV	Structure of Finance and Appropriation Accounts
Day 5	I	Quality issues in compilation , presentation and finalization of accounts
	II	Fundamentals of Ethics and code of Ethics for IA&AD
	III & IV	Evaluation and valediction.

**Seminar on Performance Audit (For Group Officers and Sr. AOs)**  
**(3 Working Days)**  
**Course contents**

Day 1		Inaugural address
	I&II	Engaging with Stakeholder in planning for Performance Audits
	III& IV	Auditing in SDG environment
Day 2	I, & II	Appreciating the (digital) ecosystem of delivery of public services
	III	Quality assurance in audit: Ensuring quality of inspection reports, audit observations, audit reports
	IV	Field visit/ Library session
Day 3	I & II	Programme delivery- capacity building of grass root functionaries appreciating problems and constraints
	III & IV	Valediction and feedback

**Special Course on Audit Evidence, Documentation & Reporting  
(5 Working Days)  
Course contents**

Day 1	I	What constitutes Audit Evidence? Characteristics of Audit Evidence (ISA 500)
	II	Fundamentals of Ethics and Code of Ethics for IA& AD
	III & IV	Audit procedures to obtain audit evidence (ISSAI 1500). Identifying sources of evidence in different types of audit Class room exercises on evaluating strength of evidence <sub>2</sub>
Day 2	I& II	Documentation and audit working papers with respect to Performance/Compliance guidelines.
	III&IV	Framing Audit Objectives, Class room exercises
Day 3	I	Criteria, Condition, Cause, Effect, Characteristics a good audit paragraph.
	II	Audit findings, Matrix, Reporting in Compliance Audit (Refer relevant Sections of C&AG's Compliance Audit Guidelines) and Classroom exercise
	III& IV	Field Visit/Excursion
Day 4	I	Types of audit, outline of report, style guide format
	II	Drafting Separate Audit Report Using Style Guide in Reporting
	III& IV	Audit conclusion and recommendations
Day 5	I&II	Forming an opinion and reporting on financial statements & reporting financial Audits
	III	End Course Assessment Test
	IV	Evaluation and Valediction



**Seminar on Social Sector Audit (For Group Officers and Sr. AOs)**  
**(3 Working Days)**  
**Course contents**

Will be uploaded soon...

**Special Course on International Standards of Supreme Audit Institutions  
(ISSAI)  
(3 Working Days)  
Course contents**

Day 1	I	Fundamentals of Ethics and Code of Ethics for IA& AD
	II	Introduction to ISSAI- Objectives and founding principles
	III & IV	Level II ISSAIs- pre-conditions for functioning of SAIs, Guidelines for Good Governance
Day 2	I & II	<u>ISSAI guidelines on Financial Audit</u>
	III & IV	ISSAI guidelines on Compliance Audit
Day 3	I	ISSAI guidelines on Performance Audit
	II	End Course Assessment Test
	III & IV	Evaluation and Valediction.

**Special Course on Audit of Indirect Taxes (For Group Officers and Sr. AOs)**  
**(5 working days)**  
**Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I & II	Inauguration of the Course and overview of GST and GST Act (GST and SGST)
	III	Time and valuation of supply of goods and services.
	IV	Case studies.
Day 2	I & II	ITC, ISD, cross utilisation of IGST and fund transfer, transitional provisions.
	III & IV	Implementation and utilisation of ACES, Impact of ACES on working of various wings of the Central Excise and Service Tax Department.
	V	Case studies.
Day 3	I & II	Levy and Exemption from Tax, Filling of Returns: (Various returns and date of filling)
	III & IV	Assessment and Audit in GST
Day 4	I & II	Implementation of GST & challenges interaction with commercial tax department GOR
	III	Fundamentals of public sector Ethics and Code of Ethics for IA & AD
	IV	Frontend Business process on GSTN
Day 5	I & II	Audit methodology, follow up of LARs/Processing of DPs/ATNs, Recovery at the instance of audit, Valuation Principals, Adjudication, Appeal, Penalties, Interest etc.
	III & IV	Evaluation and Valediction of the Course

**Special Course on Private/Corporate sector Financial Reporting  
Framework and financial Statements, audit of PSUs, Main features of  
Companies Act 2013  
(5 Working Days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I	Fundamentals of Ethics and Code of Ethics for IA & AD
	II	Overview of Companies Act 2013 vis-à-vis Act 1956-Changes in the Companies Act and new provisions
	III & IV	Cash Flow statement-Process of preparing Cash flow statement, Accounting policies, utility and limitation of CFS
Day 2	I & II	New concept of interest for Audit-Related Party transactions for PSUs ,Corporate Social Responsibility and Sustainability
	III & IV	Statutory authorities this Act- National Financial Reporting Authority( NFRA), National Company Law Tribunal (NCLT) and SF10
Day 3	I & II	Salient features of ICAI Accounting Standards- Applicability, Interpretation, Scope and Compliance
	III & IV	Framework and objectives of IFRS and underlying assumptions
Day 4	I & II	Consolidated Financial Statement-ICAI's guidance note on CFS, Provisions of Act/Rules vis-à-vis AS-23/27 on consolidation associates/first ventures
	III & IV	Board and Directors responsibility-Independent Directors, Mandatory Committees, Key Managerial Personnel
Day 5	I & II	Major changes in auditing-Statutory Auditor's appointment, eligibility, disqualification, increased responsibilities and penalties, Supplementary Audit by CAG
	III	End Course Evaluation Test
	IV	Evaluation Assessment

**Special Course on Environment Audit  
(03 Working Days)  
Course contents**

Will be uploaded soon...

# Special Course on Auditing of Public Private Partnership (PPP) Projects

(5 Working Days)

## Course contents

DAY	SESSION	TOPIC
Day 1	I	Fundamentals of Ethics and Code of Ethics for IA& AD
	II	An overview of Public Private Partnership (PPP). Public Private Partnership and Privatisation. Role of private sector partners in PPP Projects
	III & IV	Procedure for Formulation and Appraisal of PPP Projects in Infrastructure and Model Concession Agreements (MCA)
Day 2	I & II	Identifying and sharing risks, Management and treatment of various risks in infrastructure projects
	III & IV	Selection of PPP Project for audit and preparation of Audit Plan with a case study. Audit methodology. Audit of Project Formulation and Approvals.
Day 3	I & II	Scope and objectives of various PPP Audit. Types of various PPP. PPP Audit in different infrastructure sectors.
	III & IV	INTOSAI guidelines for the audit of PPP Projects. Documents to be audited in a PPP Audit.
Day 4	I & II	Reporting of Audit findings in PPP Audit of Infrastructure Projects and recommendations.
	III & IV	Introduction to International Standards of Supreme Audit Institutions.
Day 5	I & II	Time Management : utilizing time in a useful manner and making time a follower and not a teacher
	III	End Course Assessment Test
	IV	Evaluation and Valediction

**Special Course on Management Development Programme  
(5 Working Days)  
Course Contents**

Will be uploaded soon....

**Special Course on Audit Quality Management Framework  
(3 Working Days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I & II	Introduction about quality and basic principal of quality with key definitions, importance of Audit Quality Management Framework; ISSAI- 40 requirement on quality; key element – Leadership and Direction.
	III	Fundamentals of Public Sector Ethics and Code of Ethics for IA& AD
	IV	System of quality control on human resources Introduction about elements of audit performance
Day 2	I & II	System of quality control in Audit process- Selection of audit units and planning audit.
	III & IV	System of quality control in Audit process- Executing audit plan & Exercise
Day 3	I & II	Quality control on reporting recommendation and follow-up with exercise
	III	Quality guideline on communicating with audit and improvement process
	IV	Valediction of Course



**Special Course on Audit of Direct taxes (For Group Officers and Sr.AOs,  
(5 working days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I & II	Overview of Direct Tax Law, Distinction of legal terms in Direct Tax Law e.g. Income, Business Expenditure, Overview of the organisation of the IT Department.
	III	Audit Mandate- Audit of Receipts under Section 16 of CAG's DPC Act; Approach to audit
	IV	Fundamentals of Public Sector Ethics and Code of Ethics for IA& AD
Day 2	I	Income from Salary, Income from other sources, Income from capital gains/ capital losses, exemptions and deductions available there-under
	II	Interest leviable and refundable under the Income tax Act , sec. 234A, 234B , 234C , 234D , 244A and 220(2),
	III	Income from business or profession including section 44, 44A, 44AA, 44AB, 44AD/AE/AF and presumptive taxation
Day 3	I & II	Chapter VIA deductions and tax rebates with case studies, Income not forming part of total income. Exemptions under Chapter III, Provisions of Section 14A
	III	Concept of Minimum Alternate Tax, features and provisions, MAT applicability in SEZs
	IV	Audit methodology, Determination of periodicity, sample selection under Risk analysis
Day 4	I & II	Interpretation of financial statements: How to read Balance Sheet and Profit & Loss Account
	III	Overview of International Taxation: Transfer pricing/ Understanding Arm's Length principle
	IV	Amendments in IT Act, 1961 made vide Finance Act 2017
Day 5	I	Important Case laws in Income Tax Law
	II&III	Common issues noticed during direct tax audit
	IV	End course assessment test, evaluation and valediction.

**Special Course on Financial Reporting Framework and Audit of ABs,  
ULBs, PRIs (5 Working Days)  
Course contents**

<b>DAY</b>	<b>SESSION</b>	<b>TOPIC</b>
Day 1	I & II	Salient features of Manual of Instructions of Audit of Autonomous Bodies. Introduction followed by Provisions of Section 14, 15, 19 and 20 of CAG's DPC Act, 1971 & audit under Section 14, 15, 19(2), 19(3) & 20(1). Practical Problems in deciding on relevant section in each case. Comparative study of Sections 14, 15, 19 & 20 of the Act. Conduct of Audit u/s 14 & 15
	III & IV	Audit of Autonomous Bodies New Format of SAR/Audit Certificate.
Day 2	I & II	Certification of annual accounts of Central and State Autonomous Bodies. Checks to be exercised in audit. Receipts and Payments accounts Profit and Loss /Income and Expenditure account and Balance Sheet.
	III & IV	Receipts and Payments accounts Profit and Loss /Income and Expenditure account and Balance Sheet and Practical Exercises on audit of different types of bodies.
Day 3	I & II	Performance Audit or Theme Audit and Common observation in Audit of Autonomous Bodies
	III & IV	Analysis of Balance Sheet-Importance of Accounting policies/notes on Accounts –Accounting Standards.
Day 4	I & II	Salient features of Uniform format of accounts – specific focus on receipt & payment a/c and income & expenditure account.
	III & IV	Evaluation of internal control mechanism in audit of autonomous bodies. Audit of Fraud.
Day 5	I & II	Concept of Social Audit with special respect to ULBs & PRIs; Challenges in audit of ULBs & PRIs
	III & IV	Valediction

# COURSE CONTENTS

## Computer Course on Level 2 Group 1 Database concepts, system concepts and introduction to MS Access (05 Working Days)

DATE & DAY	TOPIC
Day 1	<b>Inauguration</b> Fundamentals of Public Sector Ethics for IA& AD
	<b>Introduction to RDBMS Concepts</b>
	<b>Creating a Database</b> -Designing the Database -Using the Database Wizard -Looking at Database Properties
Day 2	<b>Creating and Modifying Tables</b> -Creating a New Table Structure with the Table Wizard -Creating a New Table from Scratch -Modifying the Table Design -Ensuring Data Validity -Creating a New Table in Datasheet View -Copying an Existing Table Structure -Setting Table Properties
	<b>Relating Tables</b> -Defining a Relationship -Viewing and Editing Relationships -Printing the Relationships
Day 3	<b>Entering and Editing Data</b> -Entering New Data -Customizing Data Entry -Changing the Datasheet Appearance -Changing Table Definition in Datasheet View -Editing Record Data -Printing Table Data
	<b>Extracting Information with Queries</b> -How Do Queries Work? -Creating Select Queries -Adding Selection Criteria -Setting Query Properties -Modifying a Query- Performing Calculations in a Query
Day 4	<b>Creating Advanced Queries</b> -Creating Special Purpose Queries -Find Duplicate query
	<b>Creating Advanced Queries</b>

Day 5	<b>Using the Form Wizard</b> -Creating a New Form Design -Modifying the Form Design -Using the Form -Printing the Form
	<b>Using the Report Wizard</b> -Creating a New Report Design -Previewing the Report -Printing the Report -Modifying the Report Design -Saving the Report Design -Using Report Snapshots
	End-of-Course Assessment and Evaluation & Valediction

## **Computer Course on Linux (05 working days)**

### **Day-1**

- Managing Files From the Command Line
- Getting Help in Red Hat Enterprise Linux
- Creating, Viewing, and Editing Text Files

### **Day-2**

- Managing Local Linux Users and Groups
- Controlling Access to Files with Linux File System Permissions
- Monitoring and Managing Linux Processes

### **Day-3**

- Controlling Services and Demons
- Configuring and Securing Open SSH Service
- Analyzing and Storing Logs

### **Day-4**

- Managing Red Hat Enterprise Linux Networking
- Archiving and Copying Files Between Systems
- Installing and Updating Software Packages

### **Day-5**

- Accessing Linux File Systems
- Using Virtualized Systems
- Comprehensive Review

**Computer Course on SQL  
(05 Working Days)**

<b>DATE &amp; DAY</b>	<b>TOPIC</b>
Day 1	<b>Inauguration</b>
	<b>Fundamentals of Public Sector Ethics for IA&amp; AD</b>
	<b>Introduction to RDBMS Concepts</b>
	<b>Writing Basic SQL Statements</b>
Day 2	<b>Restricting and Sorting Data</b> (Where clause, Character Strings and Dates and Comparison Operators)
	<b>Selecting Data from Oracle</b> Other Comparison Operators Using the (BETWEEN,IN,LIKE, IS NULL)Operator, Logical Operators, Using the (AND,OR,NOT) Operator, Rules of Precedence, ORDER BY Clause, Sorting in Descending Order, Sorting by Column Alias, Sorting by Multiple Columns
Day 3	<b>Single-Row Functions</b> SQL Functions, Two Types of SQL Functions, Single-Row Functions, Character Functions, Case Conversion Functions, Character Manipulation Functions, Number Functions (ROUND, TRUNC, MOD), Working with Dates, Arithmetic with Dates, Using Arithmetic Operators with Dates, Date Functions, Conversion Functions (TO_CHAR, TO_NUMBER, TO_DATE), Date Format, Special Functions (NVL, DECODE), -Nesting Functions
	<b>Displaying Data from Multiple Tables</b> -EQUIJOIN, NON-EQUIJOIN, OUTERJOIN, SELFJOIN Aggregating Data Using Group Functions -AVG, SUM, MIN, MAX, COUNT -GROUP BY and HAVING Clauses
Day 4	<b>Sub queries</b>
	<b>Creating and Managing Tables</b> CREATE TABLE, ALTER TABLE, DROP TABLE
	<b>Manipulating Data</b> INSERT, UPDATE, DELETE, COMMIT, ROLLBACK
Day 5	Including Constraints
	End-of-Course Assessment
	Evaluation & Valediction

## Audit in IT Environment (06 Working days)

### P R O G R A M M E

Date & Day	Session	Topics
Day 1	I	Ice Breaking Session Entry Knowledge Test (EKT)
	II	Understanding IT environment- Challenges and opportunities
	III	Importance of controls with specific reference to Application Controls
	IV	Introduction to CAATs – IDEA and Excel
Day 2	I	Excel as data analytic tool- Features of Excel (we intend to cover the aspects relating to following underlining the purpose for which these are used as Audit Tool) Conditional formatting Filter including Advanced filter Pivot Table
	II	Hands on session
	III	Excel functions – User defined functions Numeric Text Conditional Date and time Financial Aggregation
	IV	Hands on Session
Day 3	I	Creating Projects – Managed and External, Import of data from diverse formats –Excel, Access, csv, text ; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
	II	Hands on Session
	III	Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data – Quick Index, Composite Index, Sorting Data
	IV	Hands On Session

Day 4	I	Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarization
	II	Hands on Session
	III	Data Extraction – Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction  Working with multiple databases – Join, Visual Connector, Append, Compare
	IV	Hands on Session
Day 5	I	Commonly used @ Functions in IDEA, introduction to #functions
	II	Stratification of Data, Aging analysis, Sampling
	III & IV	Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA Revision & Queries Hands on Session Case Study – Selection of vouchers
Day 6	I, II	Way Forward – Overview of Qlikview
	III & IV	Way Forward -Overview of Tableau



## **C. Resource Profile**

### **Infrastructure**

The Institute has a well-equipped library, two EDP labs, a general training hall and one conference room. Conference room and training hall are equipped with LCD multimedia projectors. The computer labs are also equipped with multimedia projectors and other advanced facilities. EDP Lab-II has been upgraded with Modular Furniture and with 21 desktop computers.

### **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 and has a mess facility. EPBX has also been installed in the hostel. Modernisation of kitchen and dining hall with recreational sitting area has been completed.

### **Library**

The Institute has a full-fledged library consisting of knowledge Resources-books, video CDs, CD ROM, 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.

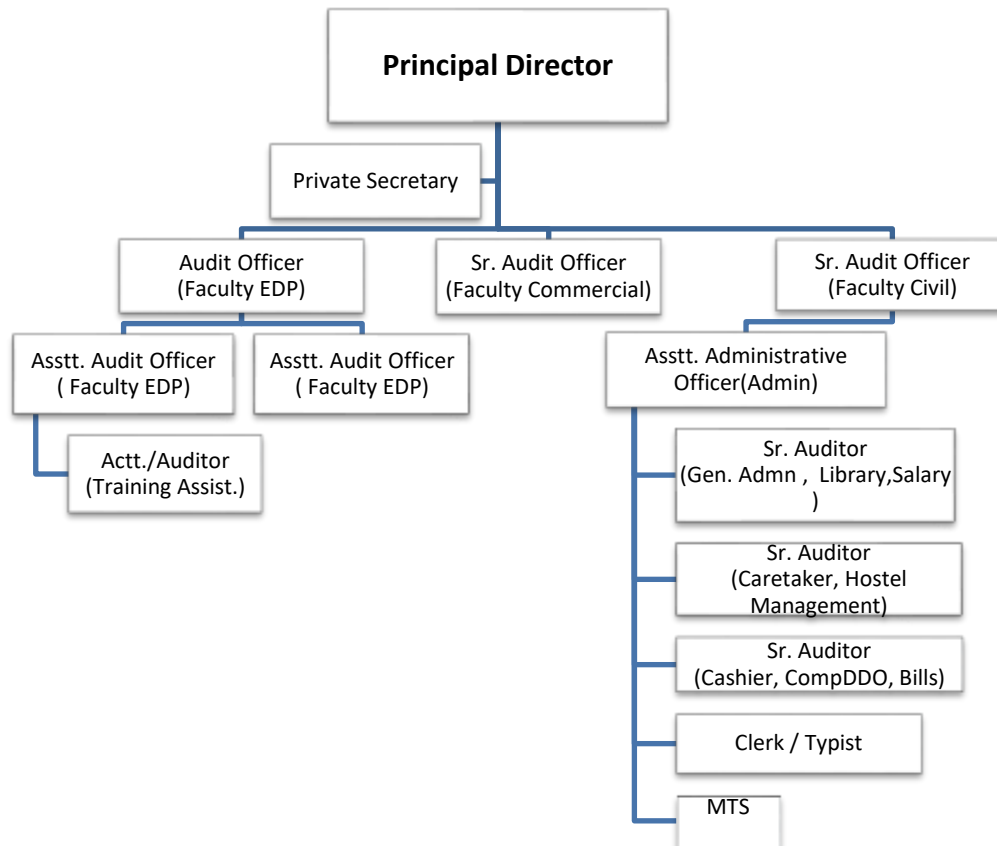
The layout of the library has been arranged in such a way that participants can use the space as a reading room also. At present RTI library has more than 4000 books on various subjects. The Institute subscribes to newspapers and periodicals also.

### **Games & Gymnasium**

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

The RTI has also started Gym facility for the participants and Guests.

## ORGANISATIONAL STRUCTURE



## II Personnel

### Manpower Position

Category of Posts	Sanctioned Staff	Men in Position	Remarks
Sr.AO	2	2	
AO	1	1	
A.A.O	3	3	
Sr/Ar/Acctt.	5	5	
PS	1	1	1 Steno outsourced
Clerk/Typist	1	0	1 DEO outsourced
Car Driver	2	0	2 Driver outsourced
MTS	12	2	8MTS outsourced 3 Safaiwalas outsourced
Canteen Staff	2	0	
<b>Grand Total</b>	<b>29</b>	<b>12</b>	15 Persons outsourced/engaged

### III BUDGET

Expenditure for the last 3 years (2014-2017)			
			(Amount in Rs)
Head	Expenditure for the year		
	2014-15	2015-16	2016-17
<b>Salary</b>			
Gr A	3279613	2786572	2,231,881
GR B,C,D	6507243	7236788	10,459,288
Wages	0	0	0
<b>Domestic Travel Expenses</b>			
Gr A	92664	446439	33,750
GR B,C,D	59235	37688	173,616
Foreign TA	0	0	0
<b>OE+LPS</b>	2482751	4071966	4,172,097
(includes OOE, Postage, Telephone, LPS & Electric & water charges)			
RRT	0	0	0
Publication	0	0	0
<b>Medical</b>			
Gr A	7102	37509	19,880
GR B,C,D	44326	64742	227,847
Minor Works		0	0
Professional services	1224482	1435018	1,976,235
Grant in Aid	0	250000	70,000
Other Charges	0	0	0
Information Tech	730899	290790	474,000
Departmental Canteen	33800	0	0
<b>Grand Total</b>	<b>14462115</b>	<b>16657512</b>	<b>19838594</b>

## IV. Achievements

### I Training Statistics (General Courses)

Financial –Year	No. of Courses conducted	No. of officials Trained	No of Training days
2012-13	35	726	176
2013-14	43	781	163
2014-15	42	753	159
2015-16	28	534	115
2016-17	30	636	119

### Training Statistics (EDP Courses)

Financial –Year	No. of Courses conducted	No. of officials Trained	No of Training days
2012-13	24	437	130
2013-14	22	352	110
2014-15	19	287	94
2015-16	23	349	116
2016-17	19	346	106

### II Slots Targeted vis-a-vis Achieved

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

General Courses		EDP courses	
Slots Allotted	Utilized	Slots Allotted	Utilized
658	636	356	346

### **III Any Other achievements**

RTI, Jaipur has prepared following Structured Training Modules (STMs)

1. Risk based Audit Approach
2. Privatisation and Dis-investment
3. Peer-Review
4. Annual Performance Appraisal reports
5. E-learning on Disciplinary Proceedings

Updated STM on GST is being submitted to Hqrs. Office.