

Administrative Issues
CCS(Conduct Rules)CCS (CCA) Rules & Disciplinary Proceedings
Old and New Pension rules
TA & LTC & Joining Rules
Pay Rules, Fixation of Pay, MACP etc.
EOfficeits importance
Demo of Eoffice incl-File management, MIS report etc
Noting, referencing, attachment, draft etc
Leave Rules APAR and Role play PFMS & IBEMS Income tax provisions for salaried persons

Performance Audit
Pre training evaluation
An Overview of Performance Audit Guidelines,2014 Mandate and general principles, Planning of Performance audit
Strategic Audit Planning and Selection of Audit topics, risk assessment preparation of guidelines/ADM
Conducting PA, Evidence and Documentation, Reporting process Preparation of Guidelines ,ADM and discussion on a PA topic

Pre Retirement Planning
An overview on IA&AD Post Retirement benefitsPensionary, Commutation, Nominations, CGHS
Post Retirement Financial Planning
Holistic Approach to Retirement from Service
Legislations pertaining to Senior Citizens, Cyber security, Safe Investments
Will writing, Property transfers, Power of Attorney
Health Management Food, Nutrition and Diet
Awareness on Bhavishya Portal Open House Experience sharing and interaction by participants

Contract Management Gem and Inventory Training
Important Provision of GFR related to Procurement of Goods and Services
Introduction to Delegation of Financial Power Rules, 1978
Contract Management Contract Management Standard conditions of contract including Post Contract
Procedure for Procurement of goods and services through GEM and case studies
Inventory Management
Evaluation test Case study in which groups would evaluate bid documents

E-office
Introduction to eoffice FMS (File Management System) Diarisaon, Creation of Files, Yellow/Green Note sheet, Draft Module, Attach/Link file, KMS, MIS reports etc.
Demo of eoffice Application and dispatch of letter Ink signed/ Esigned etc.
Doubt clearing session

Induction Training for DRAAOs
Getting to know each other.
CAG's InstitutionGet an overview of the constitutional provisions and History of IAAD
Mandate of SAIs & Capacity Building in SAIsNeed for SAIs and their importance. Global presence of SAIs and their achievements in assuring improved governance
CAG's InstitutionGet an overview of CAG âs DPC Act, 1971
Gender Sensitization
Accountability and Ownership; Ownership in actions; Own your career
Hierarchy and Protocol
IntegrityWhy is Integrity a must haveâ quality at CAG?

Broad framework of Financial, Compliance and Performance Audits Guiding Principles of Auditing Standards
Social media and IAAD (WhatsApp/email communication)
Online Meetings
Right to Information Act 2005
Regulations on Audit and Accounts, 2020
Overview of CAG's Compliance Auditing Guidelines New Compliance Auditing Guidelines.
Team Player Teamwork brings efficiency, engagement, creativity, camaraderie, and fun " which ultimately contributes to the overall vision of the organization Practise skills that aid in becoming a successful team
Emotional Intelligence
Exposure to Appropriation and Finance accounts
Fundamental Rules and Supplementary Rules
Role of Government Accounting Standards Advisory Board (GASAB) Indian Government Accounting Standards (IGASs) for cash system of accounting notified by Government
Walk through CAG Website Exploring various resources available on website including KMS. External links to GoI websites.
Compliance Audit Case Studies of Respective Stream (Civil/Commercial/ Defence/ Railway/ Navy/ F&C etc.)
Auditing of projects & Contract Management
Roles and Responsibilities & Professional Growth in the Department
Medical Attendance Rules Have an overview of the rules governing medical benefits/attendance
Commitment, Dilemmas of Commitment
Discipline
National Pension Scheme
Administration Vigilance Cases Learn about the vigilance cases and procedure governing vigilance cases
Extracurricular Activities Music and talent show
Evaluation Test

Administration
Case Studies on Legal Matter
Overview of CAG's Financial Auditing Guidelines Become familiarized with key points of ISSAI guidelines on Financial Audit and the concepts embodied therein
Overview of CAG's Performance Auditing Guidelines
Fiscal Policy and Stabilization The concepts of Fiscal Policy and Stabilization
Statistical Sampling Sampling Methods (Overview)
Simple Database Concepts
Field visit to Institute of Wood Science and Technology.
Outcome Audit Learn the concept of Outcome Audit visavis Performance Auditing
CCS Conduct Rules
Group Presentation to be made by the Participants (DRAAOs)
OLQ Growth Mindset Bias
Introductory Economics Understand the concepts of Economics
Principles of Taxation in India
Audit in IT environment
Goods and Service Tax.
General Awareness about the National eGovernance Plan Associated MMPs, Digital India Programme, e Kranti mission.
Audit in IT environment IT Controls Audit of General Controls and Application Controls
Overview of audit of Appropriation and Finance Accounts and SFAR
What are Sustainable Development Goals? Environment Audits in the context of SDGs. Understand the context and nature of Sustainable Development Goals (SDGs) Learn how the concept of SDGs impact environmental audit.
Finance Commission and its recommendation
Monetary Policy of RBI

Revenue Mobilization and Allocation Become aware about monetary policy of RBI
Audit Process Management Entry Conference ,Audit Requisition Audit memos,IR,Exit conference, AN, PDP
Communication skill,
Public Procurement Rules especially related to Gem.
Influential/ Persuasion Skills.
Indian Contract Act 1872.
Time Management and Stress Management
Data Visualization & Presentation Skills Identify the broader objectives of delivering a presentation Identify the fundamental constituents of a presentation
Assertiveness
Financial Attest Audit Guidelines
Performance Audit Case Studies of Respective Stream (Civil/Commercial/ Defence/ Railway/ Navy/ F&C
Benefits and Costs of Environmental Auditing.
Good environmental governance
Environmental Consciousness
Taking and Giving criticism
USE of GIS and Remote Sensing in Conducting Environment Audits and Performance Audits.
Positive Approach
Field visit to Sports Authority of India
Case studies related to audit of Appropriation accounts and Finance accounts and SFAR
Supervisory Skill, Rapport Building
How to manage Personal finance?
Extracurricular Activities Book Club and Yoga,Meditation
Audit of Autonomous Bodies, Uniform format of Accounts
Overview on Companies Act Ind AS
Placing of Audit Reports ,Style guide and PAC/COPU

CCS (CCA) Rules
Overview of local bodies, Rural and urban local bodies
Group Presentation
Overview of Works Accounts
How to prepare for SAS exam

Use of Dashboard
A Understanding the Chart of Accounts and Variation across States
B Understanding structure of Data within the Dashboard
C Understanding the Dashboard Design Principles
D1 Understanding Dashboard 1 and 2 and link with Financial Statements
D2 Understanding Dashboard 3 & Link with both Finance & App. Accounts
D3 Understanding Dashboard 4 Details of any Selected Grant.
D4 Understanding Dashboard 5A and 5B for exception detection and analysis
D5 Understanding Dashboard 6 Borrowings and Liabilities, checking of Finance Account Statements 6 and Statement 17, D6 Understanding Dashboard 7 Public Accounts
Practice Practice sessions on use of Dashboard
Adhoc query using Dashboard, exporting data to Excel and its analysis
Making adhoc visualisations within Tableau using the Dashboard Data

Audit Planning and Reporting
Broad Framework on Types of Audit and Planning for various Audits Compliance, Performance and Financial Audits
Reporting structures as per Auditing Standards 2017 for all three types of audit. Inspection reports, SoFs, Draft Paragraphs, Management letters, Draft Audit Reports, CAG Audit Reports, Audit Certificates
Risk assessment in Audit planning

Communication with Auditee Entity & Non production of records. Reporting in such scenarios Provisions contained in the Regulations on Audit and Accounts 2020
Evidence collection & its evaluation
Follow up audit reports with case studies
Guidelines of PPG on improving the quality of Inspection Reports and on executive summary for standalone reports, Discussion of Audit Reports in PAC/COPU
Drafting and presentation of Audit Reports, Style Guide, Reporting principles and features of Audit Reports, Structure for presentation of audit findings with case studies

SAS Preparatory Examination for DRAAOs
Verbal Reasoning, Sentence Correction, Idioms and phrases
Grammar Applications, Antonyms, Synonyms
Data Interpretation Data Tables, Pie Charts, 2 Dimensional Graphs, Bar Charts, Venn Diagram, Geometrical Diagram, Pert Charts
Data sufficiency
Vocabulary Skills, Writing Styles
Arranging sentences in order, Comprehension of passages
Reasoning Deduction, Logical connectives., Selections, Distribution, Circular arrangement
Quantitative Ability Probability and chance, Simple Equation, Ratio Proportion Variation, Percentages, Profit & Loss, Simple Interest and Compound Interest, Weighted Averages,
Precis and drafting of official letter
Statistics
Draft Para to be drafted from material provided
Statistical Sampling
Access Awareness
Powerpoints Awareness Discuss

MS Word
MS Excel advanced
Powerpoints AwarenessDiscuss
Software and hardware components
Database Systems
Governance and Management of Information Systems in India
Protection of Information Assets
Provisions of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. II Chapter 1
Constitution of India Parts I, V, VI,
Constitution of India PartsVIII, IX, IX A, X,
Provisions of General Financial Rules 2017
Fundamental Rules
Provisions of GFR 2017
Constitution of India Parts XIV, PartsXI, XII,
Central Civil Services (Medical Attendance) Rules,
Provisions of Central Government Accounts (Receipts and Payments) Rules, 1983
Provisions of Delegation of Financial Powers Rules (DFPR) 1978 & List of Major and Minor Heads of Accounts of Union and States (LMMH)
CCS (Conduct Rules)
CCS(CCA) Rules
Regulations on Audit and Accounts 2020
Constitution of India Parts XVIII, XIX and XX together with relevant Schedules appended to it.
IT System Audit Process
Performance Audit Guidelines
Central Civil Services (Pension) Rules, Defined Contribution Pension Scheme,(New Pension Scheme)

Central Civil Services (Joining Time) Rules, 2. Travelling Allowances Rules as contained in the Supplementary Rules 5. Central Civil Services (LTC) Rules
Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971
MCQs on GFR, GAR, R&P, and CAM
Provision of Regulation on Audit & Accounts, 2007/2020
Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG
Provisions of Government Accounting Rules, 1990
Central Civil Services (Leave) Rules
General Provident Fund (Central Services) Rules.
Provisions of Internal Controls Evaluation Manual of C&AG
Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG
Financial Accounting Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure Chapters 110 and Chapter 13 and Chapter 17.
Accounting Process From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
Introduction to Costing, Material, Labour and Direct Expenses
Overheads (I) Factory Overheads, Overheads (II) Office and Administrative, Selling and Distribution
Provisions of Auditing Standards issued by the C & AG
Provisions of Audit Quality Management Framework Guidelines issued by C&AG
Financial Statements Sole Proprietorship Concerns, Analysis of Financial Statements
Central Public Works Accounts Code with Appendices
Accounts of Joint Stock Companies
Depreciation, Provisions and Reserves
Central Public Works Accounts Code with Appendices

Accounts Code VolumeIII
Accounting Standards issued by ICAI and IND AS notified by the M/o Corporate Affairs
Uniform format of Accounts for Central Autonomous Bodies
Chapter 9 Accounts of Forests
Ch 8 Accounts of Public Works
Production Accounts and Cost Sheets
Provisions of CAG's Manual of Standing Orders (Audit)
Central Public Works Accounts Code with Appendices
Marginal Costing
Process Accounts
CPWD Works Manual 2014
Financial Attest Audit Provisions of Financial Attest Audit Manual
Financial Attest Auditing Guidelines for audit of State Government Accounts of C&AG
Provisions of Compliance Audit Guidelines of C&AG
Central Public Works Accounts Code with Appendices
Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG
Central Public Works Accounts Code with Appendices
Provisions of Environment and Climate Change Auditing Guidelines issued by C&AG
CPWD Works Manual 2014

Commercial Audit
Overview of Commercial Audit
Provisions of DPC Act, Regulations on Audit and Accounts with regard to Commercial PSUs
Overview of Accounting Standards and practical applications
Overview of Ind AS and practical applications
Overview of Companies Act 2013 Basic provisions

Companies Act 2013 Provisions related to Corporate Social Responsibility, and Corporate Governance
Preparation of Separate Audit Reports
Compliance Audit of PSUs Overview
Compliance audit of PSUs Issues observed and case laws
Performance Audit of PSUs and interesting issues observed.
Standards on Auditing by ICAI Reporting of Financial statements including aspects of CARO and Internal Financial Controls.
Reporting aspects of Commercial PSUs including aspects of COPU.

Mid Career Training Programme (level-2)
Principles of Public Finance; Union budget and components
Basics of Environment and Sustainable Development
Financial market and Capital market
Effective communication, Verbal and Non Verbal communication, Social skills, Active listening skills
My values, our values, community values, alignment with organisational values
Motivation
Gender Sensitization, POSH ACT and Role Play
IT Act 2008, CERTin, Leveraging the entity
Over View of IT System Risk in IT Environment
Introduction to the 2030 agenda for Sustainable Development and the Sustainable Development Goals (SDGs)
Group dynamics, concept and functions, theories, group development & group forming, social influence in groups, group thinking, group problems/conflicts and appropriate strategies for their resolution.
Field trip
Personal Ethics, Professional Ethics, Code of Ethics, Morale issues
Adopting the big data approach, IA&AD big data policy and guidelines
Personality is something which is unique in each individual

Training on Rajbhasha Hindi
राजभाषा ऑनलाइन प्रबंधन प्रणाली – लॉग इन एवं डैशबोर्ड
राजभाषा ऑनलाइन प्रबंधन प्रणाली – यूजर मैनेजमेंट एवं इनपुट शीट 1
राजभाषा ऑनलाइन प्रबंधन प्रणाली – इनपुट शीट 2
राजभाषा ऑनलाइन प्रबंधन प्रणाली – एमआईएस तथा कस्टम रिपोर्ट
कंठस्थ संस्करण 2.0 – यूजर आईडी एवं लॉग इन
कंठस्थ संस्करण 2.0 – कंठस्थ सॉफ्टवेयर के माध्यम से अनुवाद का अभ्यास
कंठस्थ संस्करण 2.0 – अभ्यास के दौरान सामने आई कठिनाइयों का निदान

Mid Career Training Programme (level3)
Analytical Thinking
Time Management & Stress
Role Change Management & Tactful behaviorSetting
Management of Government Finances
Public Expenditure
Team Management
Revenue System
Internal Controls
e-office
Communication Skills
Stakeholders Engagement
Governance, Risk Management & Compliance
Field visit
Management of Different kinds of Environmental pollution
Understanding the Global Environmental crisis

Auditing in IT Environment
National IT Policy 2012,
Environmental Governance

Vigilance Awareness Week
Systems and Procedures in vigilance department
Role of IO/PO in conducting enquiries
Ethics and Governance
PIDPI, Updation of Circulars/ Guidelines/ Manuals of CVC
Leveraging of IT for complaint disposal,
Essay Writing
Evaluation of essay and award distribution

Works Accounts and Audit
Preparation of Estimate of work
Audit observations in review of Estimates
Tender Process and Acceptance / Closure of Contracts
Execution Of Works Payments, Bills, MBs etc.
Land Acquisition / DPR /Tender Procedures
Ch 10 Works Accounts of CPWA Code
Role of Audit in detection of Frauds.

Compliance Audit
Introduction to Compliance Audit
General Principles for Compliance Audits
Compliance Audit Plan

Planning Compliance Audits
Conducting Compliance Audit
Risk Assessment
Evidence and Documentation
Reporting compliance Audits
Departmental Appreciation Note,discussion on DAN Reports
Compliance Audit Reports
Follow up Audit

Fraud and Forensic Audit
Introduction to Fraud Elements of Fraud, Understanding the categories of fraud and corruption
Guidelines on Auditing of fraud, CAG's Standing orders on the Audit of Fraud
Emerging risks in IT sector
Fraud Detection using CAATS Techniques
Discussion on observations of FraudCAG Reports and case studies
Frauds in Government sector Fraud in Civil works, Contract agreements
Introduction to Forensic Audit, Techniques/Case studies
Overview of Cyber Security and Cyber Fraud

Environment Audit
Introduction to Environment Audit
Discussion on PA Storm Water Drains in Bengaluru
Environment Consciousness and Good Environmental Governance
Sustainable Development Goals
Discussion on PA Solid Waste Management
PA on Functioning of Karnataka State Pollution Control Board

Financial Attest Audit

1. Budget Introduction, Stages of budget. Elements of a Budget and its enactment
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2. Compilation of State Govt. Accounts
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Introduction to various chapters and sections of FAAM

Financial attest audit of State Government accounts Audit of Appropriation and Finance accounts

Financial attest audit of autonomous bodies, statutory corporations and Externally aided projects

Reporting and Documentation of financial Attest Audit.
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