

COURSE CONTENTS

2023-24

Audit Planning (including statistics and sampling in audit & risk based audit approach)

(5 Days Course)

DAY	SESSION	CONTENT
DAY 1	I	Fundamentals of Ethics and Code of Ethics for IA& AD and Introduction to OIOS
	II	Audit planning- Meaning & Importance; Strategic Audit planning- Objective & Process, Preparation and implementation of Annual audit Plan (PA Guideline C-3)
	III & IV	Risk Based Audit Approach “ Identification and Assessment of various risk e.g. Inherent Risk, Control Risk and Detection risk and Risk Model An introduction to COSO 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, (with respect to COSO framework)
DAY 3	I	Sampling using IT tools (Idea, Excel etc.)
	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;
	III & IV	Planning a individual Unit (PA Guide line Chapter 4)
DAY 5	I & II	Preparing an Audit Design Matrix (Compliance Audit) and Preparing an Audit Design Matrix (Performance Audit)
	III	Group Discussion and Case studies on Statistical Sampling in Audit
	IV	Feedback and Valediction

Accounting of Works and Audit of Works Contracts

(5 Days Course)

DAY	SESSION	CONTENT
DAY 1	I	Brief introduction to the functions of Public Works Department; Classifications of works e.g. Original works, repairs and petty works. Stages for execution of works- Urgent and emergent works. Administrative approval, Technical sanction, Financial sanction, Budget provision, Allotment of fund; Deposit work.
	II & III	Detailed Estimates: Basis of preparation- difference between Preliminary and Detailed estimates. Schedule of rates- Scheduled items & Non-scheduled items analysis rates. Provision for contingencies in different kinds of works. Recasting of estimates- Supplementary estimate, Revised estimate. Addition, alterations and substitution of items, analysis of rates.
	IV	Details of Process of taking measurements. Recording of measurements in Measurement Books- Sources of entries. Quantitative calculation including taking of Stock measurement.
DAY 2	I	Notice Inviting Tender- Procedure- Competent Authority Opening of Tenders- preparation of comparative statement. Acceptance of Tenders- procedure, comparative statement- competent authority. Important provisions of standard forms of a tender.
	II	Define contract- Types of works contracts e.g. Lump -sum contract, Item rate contract, Percentage rate contract, Cost plus contract, Labour rate contract.
	III & IV	Supply of Departmental Materials, Material at site Account, Stock suspense, Issue rate, Recovery rate. Recovery on penal rate, Payment at part rate, Payment of different kinds of advances to contractor. Documentations of Accounts- Bills Register, Contractors Ledger, Register of Works, Dismantled Materials Accounts, Losses of Government Assets.
DAY 3	I	Preparation of RA & Final Bills. Consumption Statement, Excess quantity statement. Ad-interim payment, adjustment of advances, payment of escalation.
	II	Internal Control in Public Works and Projects, Red flags and anti fraud measures in Public works, Project monitoring (CPM, PERT).
	III & IV	Cash Accounts- Upkeep, Balancing, Rectification of Errors & Verification; Imprest Account; Temporary Advance Account; Stores- Quantity & Value Accounts, Ledger, Stock-taking, Rectification of Accounts; Transfer entries; Preparation of Works Accounts.
DAY 4	I & II	Preparation of Monthly Account, Relevant Schedules (PWA Forms) and subsidiary records.
	III	Audit of Stores and Stock in light of guidelines issued by the C&AG.
	IV	Audit of Central Government Sponsored Scheme: Introduction, methodology for audit with Case Study
DAY 5	I & II	Important check points to be examined in the PW audit relating to works executed through Piece Works Agreement (PWA), Work Order, and Contract Agreements viz., comparative cost and variance analysis. Arbitration Law including procedures and provisions for dealing arbitration matters. Works Analysis: Introduction, records related to the particular work, methodology, process and techniques.
	III	New areas of contracting: Management contracts, leasing, service contracts, BOT, BOOT and BOLT- concepts and case studies. Turnkey contracts, a brief insight to PPP projects. Important points to be seen during Audit of contracts.
	IV	Introduction to OIOS and Valediction

Workshop on Goods and Services Tax

(5 Days Course)

DAY	SESSION	CONTENT
DAY 1	I & II	Overview of GST/IGST/SGST/UGST Acts , Central & State Financial relations, constitutional amendments made for Implementation of GST
	III & IV	Meaning, Scope, Time, Place of Supply under GST
DAY 2	I&II	Registration (Procedure for Registration of Govt. Deptts./Autonomous bodies etc.),Filing of Returns(Including returns filed by Govt. Departments) and Payment of Taxes and provisions related to TDS under GST
	III	Applicability of GST to Govt. Work Contracts;
	IV	Audit of GST: Challenges and way forward
DAY 3	I&II	Levy & Important Exemptions under GST; Value of Supply under GST
	III & IV	Input Tax Credit and Cross utilization of Taxes under GST
DAY 4	I&II	GST Network Front end business process on GSTN portal-IT Strategy for GST
	III	Payment of Taxes under GST
	IV	Refund of Taxes under GST
DAY 5	I	Transitional provisions under GST
	II	Provisions related to E-way bill under GST; Reserve charge Mechanism under GST
	III	Hands on Exercise/case studies
	IV	Introduction to OIOS, End Course Assessment, Evaluation and Valediction

**Accounting Standard (AS) Indian Accounting Standard (Ind AS)
(5 Working Days)**

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

All India Workshop on Outcome Based Audit

(3 Days)

(Will be decided later)

All India Seminar on Performance Audit

(2 Days)

(Will be decided later)

Compliance Auditing (Workshop on Draft Paragraphs)

(5 Days Course)

Day	SESSION	TOPIC
Day 1	I	Introduction to Compliance Audit
	II	General Principles of Compliance Audit
	III	Recapitulating sessions 1 & 2 through quiz
	IV	Code of Ethics
Day 2	I	Compliance Audit Plan
	II & III	Planning a Compliance Audit
	IV	Preparing a Desk Review- A Case study
Day 3	I&II	Conducting Compliance Audit-Audit Evidence and Documentation
	III&IV	Reporting Compliance Audit: IR, Departmental Appreciation Note, Compliance Audit Report
Day 4	I & II	Exercise- Field Audit: How to identify a good para in field audit
	III	Exercise- Drafting of Para identified in Field Audit
	IV	Discussion over the Para identified in Field Audit
Day 5	I	Audit of Fraud and Corruption
	II	Case Study- Vetting of IR
	III	Introduction to OIOS
	IV	Feedback and Valediction

Contract Management and Audit of Procurement
(5 Days)

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

**Rules and Principles of Government Accounting, Overview of Accounts Compilation-
Finance & Appropriation Accounts, Issues related to Quality of Accounts**

(5 Days)

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

MCTP LEVEL 2: AAO with 7 or more years of qualifying service in the grade

(6 Days)

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

MCTP LEVEL 3: Combined service of 12 or more years in AAO and SAO cadre

(6 Days)

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

DAY 6	III	approach to reliably achieve objectives, address uncertainty and act with integrity; Internal Controls, Fraud and Forensics
	IV	Feedback & Valediction

**Training on Treasury Inspection in e-environment (Post IFMS) including IT Control
and IT Security
(6 Days)**

DAY	SESSION	CONTENT
DAY 1	I	Mandate for Treasury Inspection and understanding the environment Role of Treasury in budgetary control of the State; Functioning of the Treasury with respect to (i) Accounts rendered to AG (ii) Other important transaction of treasury
	II	Key Internal Controls and MIS at the Treasury; Broad overview of IFMS Modules:- Rajkosh, Pay manager, EGRAS, Stamp, LTA, IFPMS, Budget, WAM etc.
	III	Guideline on Treasury Inspections in e Environment (Post IFMS) 1. Introduction 2. Inspection in Digital Environment (Post IFMS) 3. Scope, Extent and Methodology of Treasury Inspection Digital Environment [Post IFMS]
	IV	1. Treasury Inspection Criteria 2. Objective of Treasury Inspection 3. Framework of Controls that need to be evaluated in treasury Inspection:- 4. Masters and their updating frequencies 5. Business Rules and their Changes 6. Budget
DAY 2	I	Framework of Controls that need to be evaluated in Treasury Inspection:- Expenditure:- A. Mandatory Checks B. Contingent Bills C. Pay Bills D. GPF E. Pension F. AC/DC bills G. GIA Vouchers H. MCA/HBA/Loan Vouchers I. PD accounts
	II	Framework of Controls that need to be evaluated in Treasury Inspection: 1. Receipt- Online transaction through Net banking, debit/credit card, electronic receipt scroll etc. 2. Banks- bank scroll, VDMS, RBD etc. 3. Union Accounting Inputs - PFMS, CS, CSS, DT, DBT, IGST etc. 4. Other Accounting Inputs interstate transactions, transaction of state with central ministries, autonomous councils etc. 5. Security- data encryption, Log of events etc.
	III	1. Familiarization with various budgeting, expenditure, sanction, receipts, banks modules/packages of IFMS and their inter dependencies
	IV	1. Process flow of IFMS used by treasuries and content and purpose of each data entry screen and report 2. The knowledge of Operating Systems, user interface software and web integration software used in the treasuries.
DAY 3	I	1. Data extraction and analysis techniques 2. Trend analysis to find the abnormal variations in receipts and payments 3. Sampling techniques involving thematic, stratified, random and risk based approach should need to be followed to pick the transactions which are out of the box
	II	Understanding IT controls : Broad overview of IT controls in the Treasury/IFMS environment & Key Validation in IFMS modules

	III & IV	Introduction to Budget Module; Budget and bill payment process a. Understanding business rules mapped into the application b. Built-in validations, c. Exception reporting d. MLS (Management Information System) reports available in application e. Allotment of funds; abnormal various receipt & Payments.
DAY 4	I	Check list for IT Controls and IT Security Information Security, Physical Security, Network Security, Application Security, Information Security Governance, Personal Information Processing/Storage Equipment
	II	Computing Environment, Compliance Backup and recovery, System Security, Audit trails & Logs, Data Protection, Session Management, Database Security, Application Deployment
	III	RajKosh Module:- Bill passing System Challan entry System Reports related to payment/receipt PD reports information MIS reports Budget mapping in Budget Module DDO reports
	IV	Practical on RajKosh Module
DAY 5	I	Understanding Key Business Processes in IFMS modules related to inspection of Treasuries.
	II	Pay manager Module:- a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS [Management Information System] reports available in application
	III	E-GRAS and check on receipts a. Understanding business rules mapped into the application b. Built-in validations c. Exception reporting d. MIS (Management Information System) reports available in application
	IV	Data downloading using IDEA: Data downloading using CAATSQL: Join database, Append, Random Sampling, Systematic sampling Stratified Sampling, MUS Direct Extraction
DAY 6	I	Key Value Extraction: Duplicate Key; Summarization: Stratification; Aging
	II	Case Study on PD account (Adverse balances, duplication of PD/PLA).
	III	1. Stamps (trending of purchasing & selling) 2. Civil Pension etc.
	IV	Feedback and Valediction

Training Programme on IFMS (Integrated Financial Management System)

(3 Days)

DAY	SESSION	CONTENT
DAY 1	I	Pay Manager Module (i) Introduction of Module (ii) Generation and submission of bills by DDO (iii) Checks and Controls inbuilt in Module (iv) Masters available in Module (v) Checks and controls to be implemented manually at DDO and Treasury level (vi) Other services and reports available in this module
	II	Budget Module (i) Introduction (ii) Masters available in this module (iii) Preparation and submission of Budget by DDOs (iv) Auto filled Forms and Forms to be filled manually at DDO level (v) Procedure of Budget allotment, distribution from top to bottom (vi) Utility of Budget Module with reference to AG office (vii) Reports available in this module (viii) Integration with other modules.
	III	e-GRAS and e-Treasury Module (i) Introduction (ii) Generation of challan, way to deposit money and confirmation of amount received by banks. (iii) Defacement of challan (iv) Functioning of e-Treasury (v) Reports available under e-GRAS
	IV	e-Kuber (RBI) Module (i) Introduction (ii) Procedure of payment in e-Kuber (iii) Procedure regarding unsuccessful/ failure payment (iv) Treatment of unsuccessful/failure transactions (v) Procedure of repayment of unsuccessful/failure transactions
DAY 2	I	Rajkosh Module (i) Introduction (ii) Procedure for receiving, checking and passing bills by Treasury (iii) Checks and Controls inbuilt in module (iv) Checks to be implemented manually at treasury level (v) Preparation and submission of Monthly Account by Treasury (vi) Procedure for receipt and compliance of observations raised by AG office (vii) Reports available under this module
	II	CAG/AG Interface Module (i) Introduction to IM Server (ii) Submission of Monthly Account on IM Server (iii) Functioning at IM Server (iv) Documents available in IM Server
	III	Authorization and Validation of Vouchers on IM Server (i) Kind of Vouchers (ii) Authorization of Vouchers (iii) Criteria of Vouchers to be selected for validation (iv) Checks and method of validation (v) Raising of observations and its communication to State Govt.
	IV	Wam Module (i) Introduction (ii) Bill type available in Wam Module

		<ul style="list-style-type: none"> (iii) Bill preparation and submission (iv) Masters in Wam Module (v) Reports available in Wam Module (vi) Checks and controls inbuilt in Wam Module
DAY 3	I	<p>Wam Module phase II</p> <ul style="list-style-type: none"> (i) Online Administrative & Financial, Technical Sanctions (ii) Online issuance of of Work Orders (iii) Online MBs and submission of bill by contractor (iv) Checks and control inbuilt in module. (v) Role of maker and checker in e-environment (vi) Reports available under this module
	II	<p>Civil Pension and Social Security Pension Module</p> <ul style="list-style-type: none"> (i) Procedure of Pension payment by Treasury (ii) Checks inbuilt in pension module (iii) Reports available under this module (iv) Social Security Pension payments (v) Records maintained under SSP Module
	III	<p>Online Reconciliation Module</p> <ul style="list-style-type: none"> (i) Introduction to Module (ii) Record available for reconciliation (iii) Procedure of reconciliation at DDO, CCO level (iv) Online generation of TE and its submission to AG office (v) Procedure for further action in AG office
	IV	<p>Stamp Module, LTA Module and PD Account Module</p> <ul style="list-style-type: none"> (i) Introduction to Modules (ii) Procedure of invoice, issuance and balancing of stamps (iii) Reports available for TI Parties. (iv) e-Payment procedure for PD account and inbuilt checks in Module

MCTP Level 1.2 - Induction Training for Promoted AAOs

(30 Days)

DAY	SESSION	TOPIC
DAY 1	I	Inauguration, preface to the six weeks Induction Training and self-introduction
	II	Mandate of SAI India and Constitutional provisions
	III & IV	Accountability and Ownership, Ownership In Action, Own Your Career, Communication
DAY 2	I	Roles and responsibilities, Professional growth in the department (Departmental Examinations)
	II	Integrity
	III & IV	Overview of Financial auditing, Financial Statements Case Studies on Financial Auditing (based on audit reports)
DAY 3	I & II	Listening Skill, Asking Questions, Speaking with conviction
	III & IV	Team Player – Working closely with the group and how to lead the team
DAY 4	I	Negotiation
	II	An overview on Goods and Services Tax (GST)
	III & IV	Commitment, Dilemmas of Commitment
DAY 5	I	Enthusiasm
	II & III	Statistical Sampling, Classification of data, Types and Techniques
	IV	Evaluation Test
DAY 6	I & II	Assertiveness, Time management
	III & IV	Email Writing, Online Meetings
DAY 7	I	Drafting Skills Noting & Drafting (Ordinary letter, DO letter, Circulars, UOs, OMs etc.,)
	II	Drafting of Audit Observations during field audit with case studies
	III	Report Writing
	IV	Transparency
DAY 8	I & II	Gender Sensitization
	III	Emotional Intelligence
	IV	Execution Excellence
DAY 9	I	Cost and Management Accounting, Marginal costing & Break Even Analysis
	II	Indian Fiscal Policy, Principles of Taxation in India

	III & IV	Fixed mindset Vs Growth Mindset – (Fixed mindset our character, intelligence, and creative ability are static, avoids challenges and failure; Growth mindset-thrives on challenges and sees failure as springboard for success and growth)
DAY 10	I & II	IT Audit - Big Data Analytics, Application of Sampling in IT Audit
	III	Compliance Auditing with case studies
	IV	Evaluation Test
DAY 11	I	Overview of Corporate Law and Commercial Laws
	II	Social Media
	III & IV	Conflict Resolution
DAY 12	I	Data Visualisation
	II	Presentation Skills
	III	General Awareness about National E-Governance Plan (Negp), Security Threats of Data
	IV	What is hacking, measures to secure data
DAY 13	I & II	How to deal with Right to Information Act cases with case studies
	III & IV	Environment Consciousness
DAY 14	I	Hierarchy and Protocol, Reporting hierarchy structure
	II	Change Management
	III & IV	Vigilance and Legal cases with case studies
DAY 15	I & II	Discipline
	III	Disciplinary cases with case studies
	IV	Evaluation Test
DAY 16	I	What is Outcome Audit
	II & III	Sampling techniques and Evidence collection for Outcome Audits
	IV	Reporting Outcome Audits
DAY 17	I & II	Supervisory skills, Rapport building
	III & IV	Diversity & Inclusion
DAY 18	I & II	Government Accounting Budget Estimates, Revised Estimates
	III & IV	Appropriation Accounts, Transfer Entries, Demands for Grants
DAY 19	I & II	Networking – Sharing of knowledge, expertise, official information
	III & IV	Criticism and how to deal with it along with activities

DAY 20	I	Role change & leading by example with activities
	II & III	Stress management
	IV	Evaluation Test
DAY 21	I & II	Computer Assisted Audit Techniques (CAATs) MS-Excel as audit tool – Advanced features
	III & IV	Positive Approach
DAY 22	I & II	Computer Assisted Audit Techniques (CAATs) Interactive Data Extraction and Analysis (IDEA) – An introduction to IDEA – Extraction and Analysis
	III & IV	Public Debt Management
DAY 23	I & II	CAG Audit Regulations
	III & IV	Drafting of Audit Paras for inclusion in CAG's Report
DAY 24	I & II	Decision making
	III	An overview of Tableau features
	IV	Financial powers and Delegation of Financial Powers
DAY 25	I	Government Accounting Standards and Role of GASAB
	II & III	Financial Attest Audit Guidelines (Government Accounts)
	IV	Evaluation Test
DAY 26	I	Ethics in Public Governance
	II	Code of Ethics – CAG office
	III & IV	Central Public Works Accounts Code
DAY 27	I & II	Introduction to VLC and How to extract data from the VLC database
	III & IV	Visit to State Treasury
DAY 28	I & II	Environment Auditing with case studies
	III & IV	Use of GIS and Remote Sensing in conducting Environment Audits & Performance Audits
DAY 29	I, II & III	Performance Auditing – selection of topics, preparation of Audit Design Matrix
	IV	Sharing expertise by Senior Officers
DAY 30	I	Audit of Autonomous bodies
	II & III	Audit of Urban Local Bodies (ULBs) & Panchayati Raj Institutions (PRIs)
	IV	Evaluation Test

Performance Audit (PA Guidelines)
(5 Days)

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

Commercial Audit with Focus on Provisions of Companies Act, 2013

(For AAOs and SAOs)

(5 Days)

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

**Compliance and Financial Audit of Autonomous Bodies
(5 Working Days)**

DAY	SESSION	TOPIC
DAY 1	I	Introduction of Audits u/s 14, 15, 19 and 20 of CAG's DPC Act, 1971. Practical Problems in deciding on relevant section in each case.
	II	Salient features of Manual of Instructions for Audit of Autonomous Bodies; Cycle from entrustment of audit to placing of SAR before Parliament / Legislature
	III	Introduction of a commercial autonomous body like RSRTC; How it is different in terms of governance, management, finance and accounts, internal control and auditing
	IV	Introduction to a non-commercial autonomous body like University of Rajasthan; How it is different in terms of governance, management, finance and accounts, internal control and auditing
DAY 2	I	Basics of Mercantile Accounting
	II & III	General instructions for preparation of Income and Expenditure Account/Profit and Loss Account and Balance Sheet-how various items are to be shown under income and expenditure account/profit and loss account and liabilities and assets side of a balance sheet
	IV	Reading back from financial statements to the accounts and source documents
DAY 3	I&II	Preparation of income and expenditure account and balance sheet from Receipt and Payment Account
	III & IV	Case study on preparation of income and expenditure account/profit and loss account and balance sheet
DAY 4	I&II	Preparation of Accounts w.r.t. Uniform Format of Accounts
	III	Evaluation of Internal Controls, Risk and Materiality
	IV	Discussion of audit comments
DAY 5	I&II	Certification of Accounts and Drafting of Separate Audit Reports and Audit Comments
	III	Introduction of OIOS
	IV	Feedback and Valediction

Details of EDP Courses

MS EXCEL (Advance)

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I	Overview of the Basics of Excel
	II	Relative Versus Absolute Cell References in Formulas; Creating Styles to Format Data; Customizing common options in Excel; Protecting and un-protecting worksheets and cells
	III	Creating Subtotals in a List; Format Data as a Table.
	IV	Exercise
DAY 2	I	Working with Functions: - Using logical functions (AND, OR, NOT). Using Conditional Function:- Excel's IF() Function with a Name Rang; Nesting Functions with Excel; Nesting Excels AND() Function within the IF() Function; Using Excel's COUNTIF() Function; Using Excel's SUMIF() Function; Using Excel's IFERROR() Function
	II	Exercise
	III	Working with Text Based Functions: - Using Excel's LEFT(), RIGHT() and MID() Functions; Using Excel's LEN() Function; Using Excel's SEARCH() Function; Using Excel's CONCATENATE() Function. Working with Lookup Functions: - VLOOKUP() Function; HLOOKUP() Function; INDEX() Function; MATCH() Function
	IV	Exercise
DAY 3	I	Using Conditional Formatting: - Editing Excel Conditional Formatting; Using Conditional Formatting to Find Duplicates; Removing Duplicates.
	II	Exercise
	III	Using Macros:- Relative & Absolute Macros; Editing Macro's
	IV	Exercise
DAY 4	I	What If Analysis: - Goal Seek; Data Tables; Scenario Manager.
	II	Exercise
	III	Excel Data Validation: - Understanding the Need for Excel Data Validation; Creating an Excel Data Validation List; Excel Decimal Data Validation; Adding a Custom Excel Data Validation Error; Dynamic Formulas by Using Excel Data Validation Techniques.
	IV	Exercise on session I, II
DAY 5	I & II	Advance Charts: - Sparkline, Inline Charts, data Charts.
	III	Exercise
	IV	Feedback & Valediction

Oracle (SQL)

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I & II	Excel as data analytic tool- Conditional formatting, Filter including Advanced filter, Pivot Table
	III	Principles of Visualisation & Tableau public software/Knime
	IV	Tableau/Knime: Data downloading; Database Connectivity; Manipulation; Visualisation,
DAY 2	I & II	Tableau/Knime :Calculated fields; Filters; Hierarchy, Dashboards Other features in Tableau: Story, Distribution of workbooks
	III	Tableau (or Knime) Exercise/ Case Study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.
	IV	Working with charts: Creating a chart Formatting a chart
DAY 3	I	Case Study on Charts
	II	Creating Projects: Managed and External, Import of data from diverse formats Excel, Access, csv, text ; understanding data using the field statistics,
	III & IV	Importing of PDF/PRN Data, Indexing of Data: Quick Index, Composite Index, Sorting Data Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
DAY 4	I & II	Data Extraction Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases Join, Visual Connector, Append, Compare
	III	Commonlyused @Functions in IDEA,introductionto#functions, StratificationofData,Aging analysis, Sampling
	IV	FieldManipulation in IDEA Append, Remove,Modifycolumns Data types Virtual,NonVirtual, Editable,
DAY 5	I & II	Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA Duplicate Key Detection/Exclusion, Gap Detection, Summarization
	III & IV	End course assessment & Valediction

Audit of IT Systems

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I & II	Introduction and Planning of IT Audit
	III & IV	IT Controls-General Controls and their Audit
DAY 2	I & II	IT Controls-General Controls and their Audit
	III & IV	IT Controls-Application Controls including Internet Controls and their Audit
DAY 3	I & II	IT Controls-Application Controls including Internet Controls and their Audit
	III & IV	Audit of IT Security and End User Computing Controls
DAY 4	I & II	Audit of Business Continuity Planning/Disaster Recovery Planning
	III & IV	Audit of Development and Acquisition of IT Assets
DAY 5	I & II	Audit of Outsourcing of IT services
	III	IT Governance
	IV	Evaluation and Valediction

File Management System (E-office)

(2 Days)

DAY	SESSION	TOPIC
DAY 1	I	Introduction to File Management System; Login to e-file/File Management System;
	II	Create new e-File, Created File List; Diarisation: Diarisation of Physical Dak/Letter;
	III	Email Diarisation, Created Receipt List, Receipt Inner Page, Receipt Inbox; Send Receipt, Receipt Sent List, Receipt Pull Back
	IV	Put a Receipt inside a File; File Submission, Electronic File Inner page, Add Correspondence in File, Action on receipts.
DAY 2	I	Add Noting(Yellow/Green Note); Create Draft(DFA) in an Electronic File, Create a New Fresh Draft; Preview Draft (DFA), Edit Draft (DFA), View Draft List.
	II	Create Reply Draft/Reminder Draft, Show Version, Delete Draft; Send Files, Send file with eSign, File Sent List, File Pull Back
	III	Approve Draft (DFA), eSign, Custom Sign; Dispatch by Self, Dispatch with Follow up, Dispatch Without Follow Up, Dispatch by CRU;
	IV	Closing of Receipts, List of Closed Receipts. MIS Reports

Data Analytics Visualisation and Presentation Skills

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I & II	Excel as data analytic tool- Conditional formatting, Filter including Advanced filter, Pivot Table
	III	Principles of Visualisation & Tableau public software/Knime
	IV	Tableau/Knime: Data downloading; Database Connectivity; Manipulation; Visualisation,
DAY 2	I & II	Tableau/Knime :Calculated fields; Filters; Hierarchy, Dashboards Other features in Tableau: Story, Distribution of workbooks
	III	Tableau (or Knime) Exercise/ Case Study: Analysing data, Deriving Insights; Identifying risk areas, building dashboards.
	IV	Working with charts: Creating a chart Formatting a chart
DAY 3	I	Case Study on Charts
	II	Creating Projects: Managed and External, Import of data from diverse formats Excel, Access, csv, text ; understanding data using the field statistics,
	III & IV	Importing of PDF/PRN Data, Indexing of Data: Quick Index, Composite Index, Sorting Data Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview
DAY 4	I & II	Data Extraction Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction Working with multiple databases Join, Visual Connector, Append, Compare
	III	Commonly used @ Functions in IDEA, introduction to # functions, Stratification of Data, Aging analysis, Sampling
	IV	Field Manipulation in IDEA Append, Remove, Modify columns Datatypes Virtual, NonVirtual, Editable
DAY 5	I & II	Enabling/Disabling deletion of non-virtual fields Analysis Basic data analysis in IDEA Duplicate Key Detection/Exclusion, Gap Detection, Summarization
	III & IV	End course assessment & Valediction

Cyber Security & Cyber crime & IT Security
(3 Working Days)

DAY	SESSION	TOPIC
DAY 1	I	Cyber laws, Cyber security and introduction to cybercrime with the latest trends cyber criminals modus operandi
	II & III	Network fundamentals - Ports protocols - IPv4 and IPv6 - Subnetting - Network devices Anonymous methodology used by cyber criminals - Tor (Darknet) - Proxy - VPN - User Agent switcher - Temp mail Fundamentals of Mac Address, domain name system, name server, virtual private server dedicated & shared serve
	IV	Computer Hacking & Security - Malware - Types of Malware - System Hacking Live demonstration - Antivirus bypass techniques used by attackers
DAY 2	I & II	Open Source Intelligence tools and techniques case studies and hands on practice Acquiring intelligence for a remote target. Here target can be a person, computer, website, server, email, mobile number, social media account etc.
	III	E-mail & Social Media Investigation - Hacking Case Studies - Defamation & Case Studies -Identifying & Tracing fake mails - Analyzing email headers - Log Analysis,
	IV	Data Security for organisations Cryptography & Steganography - Data Protection techniques - Data Hiding techniques - countermeasures I
DAY 3	I & II	Audit in I.T. environment – Assessing cyber security at the audited entity
	III	Investigation of Phishing cases with case studies Types of Phishing Hands on Practice on phishing Understanding attackers modus operandi Banking Phishing case study Email phishing cases Shopping portal phishing cases Investigating methodologies Countermeasures to avoid such attacks
	IV	Ensuring Cyber security at workplace-including link between personal security practices and their impact on cyber security of the organisation.

Advance MS Access with MS Excel and VB

(5 Days)

DAY	SESSION	TOPIC
DAY 1	I	Exploring Access Environment :- Overview of database concepts; Exploring the User Interface; Opening an Existing Database; Customizing the Access Environment
	II	Designing a Database:- Define Database Purpose; Review Existing Data Determine Fields; Group Fields into Tables; Normalize Data
	III	Creating a Relational Database in Access:- Creating a New Database; Creating a Table; Manage Tables; Saving the Table Structure
	IV	Overview of Visual Basics Description of various objects in MS-Access; Creating, Saving, and Opening Databases
DAY 2	I	Working with tables:- Adding fields, modifying fields, Lookup Wizard, List of Values, validations, Insert data, Update data.
	II	Exercise
	III	Joins and Referential Integrity: creating joins, editing joins, different kinds of referential integrity. Sorting, Filtering
	IV	Exercise
DAY 3	I	Working with Queries, Creating queries, Modify queries, Basic expressions and functions
	II	Exercise
	III	Cross tab queries, Find duplicates, Grouping queries, Create Query Joins.
	IV	Exercise
DAY 4	I	Designing Forms:- Creating a Form Using the Forms Wizard; Changing a Form's AutoFormat; Finding Data Using a Form; Maintaining Table Data Using a Form; Filtering Data in a Form
	II	Exercise
	III	Excel Data Validation: - Understanding the Need for Excel Data Validation; Creating an Excel Data Validation List; Excel Decimal Data Validation; Adding a Custom Excel Data Validation Error; Dynamic Formulas by Using Excel Data Validation Techniques.
	IV	Exercise
DAY 5	I	Working With Reports:- The Report Window; Exploring Report Types; Creating a Report Using the Report Wizard; Grouping Data within a Report; Summarizing Data in a Report; Formatting Report Detail and Printing Reports.
	II & III	Exercise
	IV	Feedback & Valediction