

Annexure 1

Announcement of training programme

1. Course Title: Pre-retirement course (Officials retiring within the year or next -Group A, B or C)

2. Date: 02.04.2024 to 04.04.2024

3. Duration: 3 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted based on requisition by User offices of RCB & KI, Mumbai.

6. Learning Objectives

(I) Participants will be able to gain awareness and knowledge of the pensionary benefits, the psychological aspects of retirement as well as an insight into the financial aspects with respect to retirement benefits.

(II) Programme Content and Structure

- Leading a Healthy Life – Yoga session
- Pension benefits and rules – Superannuation and post-retirement benefits-GPF/NPS, Pension, including Bhavishya, Commutation, Gratuity, Leave Encashment; CGEGIS, Medical Facilities-CGHS/FMA; Mediclaim; Pensioners' Grievances Redressal Machinery. With Case studies/Interactive sessions and Group Discussions)
- Psychological Aspects of Retirement – Retirement and process involved, Managing the change, retiring to purposeful activity, Change in Mental attitude, Change in lifestyle, enriching relationships, discovering own potential, never too old to work, Difference between growing old and being useful even if old, Time Management. (With Role Play/interactive sessions and Group Discussions)
- Post retirement opportunity for retired employees of IA&AD
- Cyber Security Awareness: Sensitising the popular methods being adopted by cyber criminals and the possible safeguards and precautions be aware of and follow to ward off these threats
- Financial Aspects of Retirement – Choosing a consultant, investment avenues, discussion on relevant schemes ranging from short term needs to long term needs, Risk and return of various instruments, identifying time and need for future expenses (Case studies/Group Discussion).
- Asset Allocation-Bank deposits to senior citizen's plan, Mutual Funds, Bonds, Post Offices, Term Insurance etc.; Rules and regulations of each scheme, Tax Planning, Implications of Will (Case studies/Group Discussion)

(III) Methodology: Lectures, presentations, Role Play, case studies and interactive sessions (Group discussion)

(IV) Target Participants

Any official who will be retiring within the year or next.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: Orientation Programme for Direct Recruit and Departmentally Promoted AAOs/Supervisors (Officials who have passed Exam of 2022 and not undergone training)

2. Date: 22.04.2024 to 01.06.2024

3. Duration: 30 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted based on the basis of HQ Directives

6. Learning Objectives

(I) Participants will be able to gain awareness and knowledge of the basic accounting and auditing functions as these would help them to enhance functional knowledge and efficiently apply the same at their workplace and knowledge of soft skills would help, as these are personal attributes that influence officials to work and interact in a workplace.

(II) Programme Content and Structure

- Introduction to HQ instructions regarding One-week Exposure Course of top 10 AAOs at NAAA Shimla
- Organisational Structure of the Department
- Communicating with confidence
- Enthusiasm
- Tax and Tax Laws
- **IT Audit and Audit of IT System-**All phases from need analysis, procurement of hardware, procurement/development of software. Software Development life cycle, rolling out in production environment, change management, contract management; Business continuity and disaster recovery plan and its testing, safety and IT security aspects of hardware and software including access (with case studies); Understanding of IT Applications like ERP systems/ Front-end and back end systems, Identify IT systems relevant to MIS and financial management of the entity, Understanding Structure and fields of IT application and its interfaces, arrangement for accessing front-end and back-end application for data extraction and substantive audit; Data driven risk assessment and risk Profiling from user database to establish risk criteria, sample size and sample selection for analysis and substantive audit, writing queries in English, taking the help of Auditee to convert English queries into data executable query and Data Extraction, ensuring authentication and correctness of data, data analysis, and conduct of substantive audit. (Experience of GST audit/custom audit and any other audit in IT environment be taught);
- **Computer Assisted Audit Techniques (CAATs)-** MS Excel as audit tool – Advanced features & practice, MS-Access as audit tool – Advanced features, analysis & practice; Interactive Data Extraction and Analysis (IDEA) –An introduction to IDEA – Extraction, Analysis & practice
- Group Presentation by the Participants (topics selection by RCB& KI)
- MS-Word – Advanced features
- Office Procedure in IA&AD
- Hindi Rajbhasha Neeti- Supervision and reporting
- Guidelines for Indian Government Websites Digital India (GIGW)
- Drafting Skills-Noting and Drafting (Ordinary letter, DO letter, Circulars, UOs); Assignment on drafting of Audit Observations during fieldaudit with case studies; Assignment on Report Writing (IR); Assignment on drafting of Audit Paras for inclusion in CAG's Report
- Transparency

- Presentations (To assess the Presentation skill of each participant)
- Creative Problem Solving
- Constitutional Provisions relating to Budget
- Delegation Financial Power Rules 1978
- Team Activity (To assess the performance of officials)
- Professional Growth in the Department
- Gender Sensitisation
- Overall legislative arrangements and organizational structure, accounting system of Local Bodies and Audit of Local Bodies (case studies based on stream specific subject)
- Appropriation and Finance Accounts (case studies related to SFAR analysis /suspense/JEs/UGFAR)
- Journey of Preparation of Appropriation and Finance Accounts
- Extracurricular Activities (including Day out)
- IT Security Measures
- Overview of Corporate Law and Commercial Laws
- RTI Act 2005
- Change Management
- Supervisory Skills and Interpersonal relationship at workplace, Mentoring skills
- **SQL as an Audit tool** - features, analysis & practice
- Games/Sports Activities
- Public Debt Management
- Tableau & Knime – Features, analysis and practice
- Preparation of Annual Audit Plan
- Preparation of Official meetings
- Financial audit, Compliance Audit, Performance Audit (with case studies)
- Introduction and application in Audit– Hive and HADOOP
- Conflict Resolution and Negotiation
- Decision making
- Cultural Activities
- Ethics in Public Governance & Code of Ethics
- Walk through – e-Office; Walk through – e-HRMS
- Compliance and Certification of Autonomous Bodies (with case studies)
- Outcome Based Audit
- OIOS
- Evaluation – TEST

(III) Methodology: Lectures, presentations, Role Play, case studies and interactive sessions (Group discussion), Quiz

(IV) Target Participants

Officials who have passed Exam of 2022 and not undergone training

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. **Course Title:** KC Topic – All India Training Programme on Audit of Consolidated Financial Statements of Companies (For IA &AS, Sr. AOs and AAOs)
2. **Date:** 22.04.2024 to 25.04.2024
3. **Duration:** 4 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** Being Knowledge Centre for Commercial Audit, a training programme on ‘Audit of Consolidated Financial Statements’ is proposed for IA & AS officers and Sr.AOs and AAOs from Commercial Audit or associated in the audit of Financial Statement of Companies .

6. **Learning Objectives**

- I) Participants will be able to appreciate the requirements relating to consolidated financial statements of companies.

II) **Programme Content and Structure**

- Introduction to the Consolidated Financial Statements
- Subsidiaries – why they are created? When it is desired/required? Purpose of consolidation
- Company Law on Consolidation – Key Definitions as given in the Companies Act 2013, Difference in FY, Disclosure requirements in Annual Report, Foreign Subsidiaries, Filing and procedure requirements’ Schedule III requirements on CFS and interests in other entities
- Consolidated Financial Statements-Concepts (both AS and IndAS)
- Consolidation calculation on – Acquisition of control, disposal of control, Change in status between subsidiary, associate, joint venture, joint operation and passive investments & accounting and reporting disclosure on that account
- Consolidation calculations on regular basis other than full/partial acquisition/disposal dates
- Ind AS 110: Consolidated Financial Statements-Accounting Provisions in Ind AS 103 relevant to Consolidation
- AS 23 & 27 and Ind AS 23,101, 111, 27 and 28 – Accounting of investments in Associates and Joint Ventures, First time adoption of IndAS - Ind AS 112 and Ind AS 7- Impact of Consolidation on Cash Flow
- Live problem solving on consolidation P&L and Balance-sheet with complex tables and excel workings
- Live problem solving on Cash-flow, statement of change in equity and disclosure notes
- Latest impact of registered valuers concept and international valuation standards on fair value measurements
- Foreign subsidiaries – jointly controlled or significantly influenced by group of privatised PSUs Non-availability of information regarding some agreements (including loan agreements, side agreements, vouchers, formalized accounting policies etc.)
- Some tricky issues Latest impact of registered valuers concept and international valuation standards on fair value measurements Foreign subsidiaries – jointly controlled or significantly influenced by group of privatised PSUs Non-availability of

information regarding some agreements (including loan agreements, side agreements, vouchers, formalised accounting policies etc.)

- Provisions relating to Audit of Consolidation
- HQ Guidance Note on Checklist on Audit of CFS
- Headquarters protocol on Supplementary Audit of CFS
- Format of comments/ report on supplementary audit on CFS
- CA institute's guidelines on auditing CFS and reporting on CFS
- Audit observations on CFS
- Case studies and group discussion

(III) Methodology: Lectures, presentations, Quiz, interactive sessions (group discussion), Case studies.

(IV) Target Participants

IA & AS officers, Sr. AOs and AAOs in Commercial Audit offices who are having basic knowledge of commercial accounting/accounting principles and engaged in supplementary audit of companies and in analysis of group company accounts may be nominated for this training.

(V) Additional Information

- i) **Faculty:** The faculty will be drawn from officers from the department and from outside experts.
- ii) **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: Audit of Autonomous Bodies (For Group A and B)

2. Date: 06.05.2024 to 10.05.2024

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted on projected training requirements of user offices of RCB & KI, Mumbai. Being audit of Autonomous Bodies, the course is open to the officials involved in audit of Autonomous Bodies (Central ABs and State ABs)

6. Learning Objectives

(I) Participants will be able to gain awareness of features of Accounts and Audit of Autonomous Bodies

(II) Programme Content and Structure

- Introduction to legal mandate for the audit of Autonomous Bodies
- Mandate, scope and procedure for CAG Audit of Autonomous Bodies
- Accounting and Auditing aspects specific to Autonomous Bodies
- Salient features of Manual of Instructions for Audit of Autonomous Bodies
- Uniform format of accounts for ABs/Format of SARs; and reporting mechanism of ABs
- Format of accounts issued by Min. of Education
- Evaluation of Internal Controls; Risk and Materiality
- Discussion on interesting points noticed during Financial/Transaction Audit of Autonomous Bodies
- Case Studies and Group Discussion on SARs
- An overview of Tally Software

(III) **Methodology:** Lectures in line with STM, presentations, case studies and group discussions, quiz

(IV) Target Participants

Group A and B officials engaged in or proposed to be deputed for work relating to Audit of Autonomous Bodies or certification of accounts

(V) Additional Information

- i **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- ii **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: Training Programme on Audit of Fraud and Fraud detection techniques (Supervisors, AAOs to Sr. AOs)

2. Date: 13.05.2024 to 16.05.2024

3. Duration: 4 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted on projected training requirements of user offices of RCB & KI, Mumbai.

6.(I) Learning Objectives

Participants will be able to:

- Recognize the need for a planned approach for dealing with fraud and fraud related matters in the audited entity
- Identify fraud or corruption; know the various ways in which frauds can take place and develop a heightened sense of awareness and look for appropriate signals for checking of frauds.
- Identify, analyse various fraud symptoms- both attributable to management and employees and develop sensitivity to various financial and non-financial parameters that shape the environment in which the entity functions.
- Identify and evaluate the adequacy or inadequacy of the internal control system to assess the audit risk and perform appropriate audit test and procedure.
- Understand the significance of relevant auditing standards issued by SAI India and ASOSAI guidelines.
- Understand role of a fraud investigator.

(II) Programme Content and Structure

- Understanding fraud and corruption - Elements of fraud and corruption; Distinction between fraud and error
- Audit mandate and Audit mandate within SAI India
- ASOSAI understanding in fighting fraud and corruption
- Categories of fraud and corruption
- General modus operandi of financial fraud, understand the individual and organizational environments in motivating fraud in work place
- Tools for detection of fraud
- General Risk indicators, fraud symptoms, unusual transactions
- Case study highlighting involvement of management in fraud, employees' fraud symptoms, identification of 'red flags'
- Concept of Forensic Investigation and its relevance, Types of fraud; Finding 'red flags', Collection of evidence, Evaluation of evidence & reporting
- Digital Forensic Audit (with examples from Audit perspective)
- Respective roles of audit and management in prevention and detection of fraud, SAI India Auditing standards and ASOSAI guidelines in audit of fraud
- Identification of 'Red flags' in Government entities; field standards in evidence collection and reporting of audit conclusions
- Objectives of Internal control and their role in prevention and detection of fraud; Scope and coverage of Internal control
- Risk assessment and identification of fraud indicators; Sampling methods

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV) Target Participants - Sr.AOs/AAOs/Supervisors may be nominated for the course.

(V) Additional Information

- i) **Faculty:** The faculty will be drawn from resource pool comprising of eminent persons dealing with the subject matter and Group A & B officers from the department
- ii) **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. **Course Title:** MCTP Level 2 (For AAOs with 7 or more years of Qualifying Service in the grade)
2. **Date:** 27.05.2024 to 01.06.2024
3. **Duration:** 6 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** The training is conducted as per the HQ Directives
6. **(I) Learning Objectives:**

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II) Programme Content and Structure

- Values: Concepts, definition, concept of organizational values, core company values
- Ethics, Moral Values: Ethics, Moral values and beliefs
- Values and workplace: Character Traits and personality
- Personal Core values and CAG's core values
- Effective Communication – concepts, definition, barriers of communication, social skills and etiquettes, active listening skills, CAG's media policy
- Group Dynamics – Discussions on Group Dynamics, its concepts and functions, different theories etc.
- Group Development & Group Forming – Discussions on Group Development and Group Forming; Social influence in groups and thinking; Group Problems/conflicts and appropriate strategies for their resolution
- Motivation, Motivational theories of Maslow, Herzberg etc. – Importance of Motivation, different theories, improving work performance by motivation
- Motivation – Role and Personality - Types of Personality, its traits, how to motivate people of different personalities
- Motivation - Addressing specific morale issues - Understand how morale of employees will be effected on implementation of such type of decisions
- Financial Market, Capital Markets – Types of Financial Markets, advantages and disadvantages of Financial Markets, Functions of Financial Markets
- Personal Ethics, Professional Ethics, Code of Ethics - Explaining difference between personal and professional ethics; Implementation of CAGs Code of ethics
- Adopting Big Data Approach - What is Big data? Big data dimensions. Adopting Big data approach in auditing; What is Big data? Big data dimensions. Adopting Big data approach in auditing
- Overview of IT System, Risk in IT Environment and Cyber Security
- IT Act 2008, CERT-In, Leveraging the entity's IT System and data in audit
- Gender Sensitization, Concepts of gender, stereotyping and its impact, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
- Field Trip
- Environment & Sustainable Development and related concepts - Basics of Environment and Sustainable Development; Introduction to the 2030 agenda for Sustainable; Development and the Sustainable Development Goals (SDGs)

- (III) **Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Trip
- (IV) **Target Participants:** AAOs with 7 or more years of Qualifying Service in the grade may be nominated.
- (V) **Additional Information**
 - i) **Faculty:** The faculty will be drawn from own personnel and from outside subject matter experts
 - ii) **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: Compliance Audit as per Compliance Auditing Guidelines, 2016 (Auditors to Sr. AOs)

2. Date: 10.06.2024 to 12.06.2024

3. Duration: 3 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training is being conducted as per the decision of Regional Advisory Committee and training requirements of User offices of RCB & KI, Mumbai.

6. Learning Objectives

(I) Participants will be able to get an overview of the Compliance Auditing Guidelines 2016

(II) Programme Content and Structure

- Introduction and overview of the Compliance Auditing Guidelines, 2016 - General layout of the guidelines.
- Preparation of Annual Compliance Audit Plan along with a case study
- Risk Profiling of the Apex Auditable Entities and Audit Units
- Materiality – for planning, for quantum of evidence and for reporting
- Multi stage sampling – selection of transactions
- Determination of Subject Matter
- Planning Compliance Audits – Understanding and assessment of internal controls; Scope of audit and Compliance Audit Objectives
- Preparation of Compliance Audit Design Matrix (ADM)
- Implementation of Compliance Audit: Conducting Compliance Audit with ADM
- Evidence Gathering; Evaluation of evidence; Forming conclusions
- Determining audit conclusions as per Audit Findings Matrix (AFM) and mapping audit findings with ADM through AFM
- Reporting Compliance Audits – Inspection Reports, Departmental Appreciation Note, Compliance Audit Report
- Follow-up of the Inspection Report and Compliance Audit Report
- Case studies, Group Discussion & Experience sharing

(III) Methodology: Lectures, Presentations, Interactive sessions (Group Discussion) and Case Studies

(IV) Target Participants

Sr. AOs/AOs/AAOs/Sr. Auditors/Auditors engaged in Civil Audit, Commercial Audit, Railway Audit, Defence Audit and F&C Audit may be nominated for the course.

(V) Additional Information

- i) **Faculty:** The faculty will be drawn from resource pool comprising of Group A and B officers from the department.
- ii) **Feedback on previous Course:** The regular course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: Workshop on Audit of Autonomous Bodies (For Group A and B)

2. Date: 13.06.2024 to 14.06.2024

3. Duration: 2 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The workshop is being conducted on projected training requirements of user offices of RCB & KI, Mumbai. Being audit of Autonomous Bodies, the workshop is open to the officials involved in audit of Autonomous Bodies (Central ABs and State ABs)

6. Learning Objectives

(I) Participants will be able to gain awareness of features of Accounts and Audit of Autonomous Bodies

(II) Programme Content and Structure

- Discussion on interesting points noticed during Financial/Transaction Audit of Autonomous Bodies
- Case Studies and Group Discussion on SARs

(III) **Methodology:** Lectures in line with STM, presentations, case studies and group discussions, quiz

(IV) Target Participants

Group A and B officials engaged in or proposed to be deputed for work relating to Audit of Autonomous Bodies or certification of accounts

(V) Additional Information

- Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- Feedback on previous Course:** This workshop is conducted for the first time.

Annexure 1

Announcement of training programme

1. **Course Title:** MCTP Level 3 (For Combined service of 12 or more years in AAO and SAO cadre)
2. **Date:** 22.07.2024 to 27.07.2024
3. **Duration:** 6 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** The training is conducted as per the HQ Directives

6.(I) Learning Objectives:

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.

(II) Programme Content and Structure

- Communication skills, effective communication with internal and external stakeholders
- Analytical Thinking, methodical step-by-step problem solving
- Time and Stress Management
- Understanding e-governance, Mission Mode Projects, e-office, e-HRMS (Manav Sampada)
- Role change management and tactful behavior
- Management of Government Finances - Fiscal health of Union and States
- Audit of IT Environment
- Team Management
- Stakeholder engagement
- Governance, Risk Management and Compliance
- Internal Controls, Frauds and Forensics
- Public Expenditure and FRBM Act
- Revenue-Sources of revenue- Characteristics of Good Tax System
- Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc.
- Environmental Governance
- Management of different kinds of Pollution
- Field visit

(III) **Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Visit

(IV) **Target Participants:** Combined service of 12 or more years in AAO and SAO cadre may be nominated.

(v) Additional Information

- i. **Faculty:** The faculty will be drawn from own personnel and from outside Subject matter experts
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants

Annexure 1

Announcement of training programme

1. **Course Title:** Administrative Issues
2. **Date:** 29.07.2024 to 02.08.2024
3. **Duration:** 5 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** The Training programme is being conducted on projected training requirements of user offices of RCB & KI, Mumbai.
6. **(I) Learning Objectives:**

The objective of training is make the participants aware of the administrative functions

(II) Programme content and Structure

- Introduction to Admin Applications- e-HRMS (Manav Sampada_ PFMS, iBEMs, Bhavishya, LIMS (Legal Information Management System)
- Handling RTI Applications (CAG's Instructions)
- Maintenance of Service Books and its parts
- Entitlement functions – Pay Fixation, Pension, procedures involved in promotion
- Checklist on TA, LTC, Medical claims
- TDS Applications
- Procedures involved in Movable/Immovable Property Returns
- Procedures for Sexual Harassment of Women in Workplace as per the ACT (POSH) and CCS (Conduct) Rules
- Procedures involved in conducting of Disciplinary Enquires
- Working in e-Office

(III) Methodology: Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV) Target Participants: Auditors/ Accountants to Sr. Audit Officers

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from own personnel and from outside Subject matter experts
- ii. **Feedback on previous Course:** The course is being conducted for the first time as per the User offices requirement.

Annexure 1

Announcement of training programme

1. Course Title: Orientation Programme for Direct Recruit and Departmentally Promoted AAOs/Supervisors (Officials who have passed Exam of 2022 and not undergone training)

2. Date: 29.07.2024 to 06.09.2024

3. Duration: 30 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted on the basis of HQ Directives

6. Learning Objectives

(I) Participants will be able to gain awareness and knowledge of the basic accounting and auditing functions as these would help them to enhance functional knowledge and efficiently apply the same at their workplace and knowledge of soft skills would help, as these are personal attributes that influence officials to work and interact in a workplace.

(II) Programme Content and Structure

- Introduction to HQ instructions regarding One-week Exposure Course of top 10 AAOs at NAAA Shimla
- Organisational Structure of the Department
- Communicating with confidence
- Enthusiasm
- Tax and Tax Laws
- **IT Audit and Audit of IT System-**All phases from need analysis, procurement of hardware, procurement/development of software. Software Development life cycle, rolling out in production environment, change management, contract management; Business continuity and disaster recovery plan and its testing, safety and IT security aspects of hardware and software including access (with case studies); Understanding of IT Applications like ERP systems/ Front-end and back end systems, Identify IT systems relevant to MIS and financial management of the entity, Understanding Structure and fields of IT application and its interfaces, arrangement for accessing front-end and back-end application for data extraction and substantive audit; Data driven risk assessment and risk Profiling from user database to establish risk criteria, sample size and sample selection for analysis and substantive audit, writing queries in English, taking the help of Auditee to convert English queries into data executable query and Data Extraction, ensuring authentication and correctness of data, data analysis, and conduct of substantive audit. (Experience of GST audit/custom audit and any other audit in IT environment be taught);
- **Computer Assisted Audit Techniques (CAATs)-** MS Excel as audit tool – Advanced features & practice, MS-Access as audit tool – Advanced features, analysis & practice; Interactive Data Extraction and Analysis (IDEA) –An introduction to IDEA – Extraction, Analysis & practice
- Group Presentation by the Participants (topics selection by RCB& KI)
- MS-Word – Advanced features
- Office Procedure in IA&AD
- Hindi Rajbhasha Neeti- Supervision and reporting
- Guidelines for Indian Government Websites Digital India (GIGW)
- Drafting Skills-Noting and Drafting (Ordinary letter, DO letter, Circulars, UOs); Assignment on drafting of Audit Observations during fieldaudit with case studies; Assignment on Report Writing (IR); Assignment on drafting of Audit Paras for inclusion in CAG's Report

- Transparency
- Presentations (To assess the Presentation skill of each participant)
- Creative Problem Solving
- Constitutional Provisions relating to Budget

- Delegation Financial Power Rules 1978
- Team Activity (To assess the performance of officials)
- Professional Growth in the Department
- Gender Sensitisation
- Overall legislative arrangements and organizational structure, accounting system of Local Bodies and Audit of Local Bodies (case studies based on stream specific subject)
- Appropriation and Finance Accounts (case studies related to SFAR analysis /suspense/JEs/UGFAR)
- Journey of Preparation of Appropriation and Finance Accounts
- Extracurricular Activities (including Day out)
- IT Security Measures
- Overview of Corporate Law and Commercial Laws
- RTI Act 2005
- Change Management
- Supervisory Skills and Interpersonal relationship at workplace, Mentoring skills
- **SQL as an Audit tool** - features, analysis & practice
- Games/Sports Activities
- Public Debt Management
- Tableau & Knime – Features, analysis and practice
- Preparation of Annual Audit Plan
- Preparation of Official meetings
- Financial audit, Compliance Audit, Performance Audit (with case studies)
- Introduction and application in Audit– Hive and HADOOP
- Conflict Resolution and Negotiation
- Decision making
- Cultural Activities
- Ethics in Public Governance & Code of Ethics
- Walk through – e-Office; Walk through – e-HRMS
- Compliance and Certification of Autonomous Bodies (with case studies)
- Outcome Based Audit
- OIOS
- Evaluation – TEST

(III)Methodology: Lectures, presentations, Role Play, case studies and interactive sessions (Group discussion), Quiz

(IV) Target Participants

Officials who have passed Exam of 2022 and not undergone training

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. **Course Title:** Modular Training on Audit Reporting (Auditors/Accountants to Sr. AOs)
2. **Date:** 12.08.2024 to 14.08.2024
3. **Duration:** 3 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per HQ directives.
6. **(I) Learning Objectives -** Participants will be able to:
 - Appreciate the ISSAI guidelines on Audit Reporting and also the importance of Reporting Standards of SAI.
 - Draft an audit paragraph to the extent that it contains the various components of a paragraph and recommendations as per ISSAI requirements.
 - Write audit conclusions to the extent that they are linked to the audit objectives decided earlier and supported by adequate documentation, as per ISSAI requirement as evaluated by facilitators.
 - Write audit paragraphs to the extent that they are balanced and fair as per ISSAI requirements.
 - Identify the ISSAI requirements relating to Compliance Audit Reporting Standards.
 - Apply the guidelines issued by CAG and ISSAI regarding the language and structure to be used while drafting an Audit Report through all stages of audit process including Audit Memo, Inspection Report and Audit Report for compliance and performance audits.

(II) Programme Content and Structure

- Ice Breaking - Introduction to Audit Reporting covering ISSAI guidelines on Audit Reporting (Level 2 and Level 3)
- Performance Audit Reporting - Components of an Audit Paragraph with focus on the components of a paragraph in a report
- Emphasis is on the linkage between Audit Objectives identified at the Planning stage and the Audit Report covering Audit objectives linked with ADM; Documenting Audit work
- Balanced and Fair Reporting with focus on Characteristics of good Audit Evidence; Consideration of audited agencies' response and views; Case Study on recent PA
- Guidelines of CAG office in writing Audit Report - Language and Structure, Style guide; audit memos, inspection reports and audit reports; sequencing audit findings and structuring an audit paragraph; common pitfalls in the language used in audit reports
- Compliance Audit Reporting - Compliance Audit Reports with focus on compliance audit reporting requirements as envisaged in ISSAI 4000 and Compliance Auditing Guidelines, 2016 (with a Case Study/ies)

III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV) Target Participants - Auditors/ Accountants to Sr. Audit Officers engaged in Civil Audit, Commercial Audit, Railway Audit, Defence Audit and P&T Audit may be nominated for the course.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from resource pool comprising of Group A and B officers from the department.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: KC Topic – All India Training Programme on Standards on Auditing, Ind AS, Accounting Standards and Analysis of Financial Statements (IA&AS officers, Sr. AOs and AAOs)

2. Date: 26.08.2024 to 30.08.2024

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: Being Knowledge Centre for Commercial Audit, a training programme on this topic is proposed for IA & AS officers and Sr.AOs and AAOs from Commercial Audit or associated in the audit of PSUs.

6. Learning Objectives

(I) Participants will be imparted training on Standards on Auditing, IndAS, Accounting Standards and Analysis of Financial Statements.

(II) Programme Content and Structure

- ICAI's Standards on Auditing
- Applicability and mandate for Ind AS and Accounting Standards
- Important Ind AS
- Overview of other Ind AS
- Important Accounting Standards
- Overview of other standards
- Amendment in Schedule III of the Companies Act, 2013
- Analysis of Financial Statements
- Session on case studies by pooling resources (Case Studies based on Government Companies and PSUs)

(III) Methodology: Lectures will be in line with STM, presentations, quiz, practical sessions and case studies, group discussion

(IV) Target Participants

IA & AS officers, Sr. AOs and AAOs in Commercial Audit offices or those who are having basic knowledge of commercial accounting/accounting principles and are being deployed for audit/ analysis of financial statements governed by Ind AS/ Accounting Standards may be nominated for this course.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from outside experts and officers from the department.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: Training Programme on Goods and Service Tax (Auditors/Accountants to Sr. AOs)

2. Date: 02.09.2024 to 06.09.2024

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme on Goods and Service Tax is being conducted based on requirements of user offices of RCB& KI, Mumbai & as per Headquarters directives.

6. (I) Learning Objectives

Participants will be able to appreciate the changes in Indirect Taxation on account of the Goods and Service Tax.

(II) Programme Content and Structure

- Introduction & Overview of CGST, SGST and GST (Compensation to States) Acts including recent amendments to Compensation to States Act
- Overview of IGST Act, place of Supply of Goods and Services under IGST Act
- Distribution process among the Centre and State (revenue sharing between Centre and State), GST and Centre-State Financial Relations, Compensation Cess and its distribution
- Meaning & Scope of Supply of Goods & Service
- Significance of – Composite and Mixed Supply from auditor’s perspective; Schedule I, II, III in GST
- How to determine Place of supply of Goods & Services under IGST Act
- Exports of Goods of Supply & Supplies in territorial waters
- Time & Valuation of Supply of Goods & Service, Demand and recovery of GST thereon, Levy and Exemption from GST, Reverse charge mechanism, Transitional Provisions of GST, Customs & SAD
- Forms, returns under GST, Filing of returns, matching of Input Tax Credit(ITC) & Composition Scheme
- Registration, Business process; Auditing Works Contracts, High Sea, export, import, branch transfer, sale in transit transactions in GST
- Accounting procedure under GST System
- Audit, Assessment, Provisional Assessment in GST; Inspection, Search, Seizure and Arrest, Offences, Penalties, Appeal, Revision
- “Cost Audit & Cost Records” GST perspective
- Payment of Tax under GST, Refund of Tax under GST; GSTN: Salient features, Front end business process on GSTN
- E-Way Bill (with Case Study)
- How to verify Input tax credit (ITC) claims; Anti-profiteering clauses in GST Act and its implementation; Input Service Distributor (ISD); Cross-utilization of IGST & funds transfer E- commerce and Job work; transitional provisions for job work, TDS, TCS under GST
- Role of CAG in audit under GST; E2E Audit mandate in GST; Audit of transitional provisions of the Act, Transitional credit; Records to be seen while auditing GST (Centre tax, State tax and PSUs etc.) (case study & group discussions on the CAG’s Reports)
- Latest amendments in GST from time to time
- Case study on GST Report

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussion), Exercises and Case Studies

(IV) Target Participants

Personnel engaged in Revenue Audit wings auditing GST based transactions may be nominated for the course. This course is not for Accounts wing.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from Group A/B officers from the department and outside experts.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: Training Programme on Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR) (Auditors/ Accountants to Sr. AOs)

2. Date: 23.09.2024 to 27.09.2024

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted based on requisition by User offices of RCB & KI Mumbai.

6. (I) Learning Objectives: Participants will be getting an awareness about the Financial Attest Audit i.e, certification of State Finance and Appropriation Accounts as per the FAA Guidelines and also about the SFAR.

Participants will be able to get an understanding of:

- System of budget and accounts in government
- Overview of Preparation and Compilation of Accounts
- Audit of Monthly Civil Accounts
- Structure of Appropriation Account as per FAAM & FAAG, Structure of Finance Accounts, Financial Attest Audit as per FAAM & FAAG.
- Audit of Appropriation Accounts and Audit of Finance Accounts
- Statistical Sampling and IDEA for Financial Attest Audit
- Preparation of State Finance Audit Report

II) Programme Content and Structure

- Budget – Meaning, Annual Financial Statement, Elements of Budget
- Overview of Preparation and Compilation of Accounts & VLC
- Audit of Treasury Accounts and Complied Accounts (Appendix I of FAAM and Annexure E of FAAG)
- Audit of Transactions originating in AG Office and Inter –Government Transactions (Annexure G-Category 2 of FAAG)
- Audit of Monthly Civil Accounts (Appendix I of FAAM and Annexure G and H of FAAG)
- Structure of Appropriation Accounts, Certification audit of Government accounts as per the FAAM & FAAG
- Structure of Finance Accounts, linkages with the Appropriation accounts with Case Studies
- Audit of Finance Accounts (Appendix I of FAAM and Annexure I of FAAG)
- Audit of Appropriation Accounts (Appendix I of FAAM and Annexure J of FAAG)
- Introduction to Statistical Sampling; use of IDEA in FAA for selection of vouchers
- Use of Monetary Unit Sampling – analysis along with Hands on sessions)
- Preparation of Chapter I, II, III, IV & V of SFAR

(III) Methodology: Lectures in Line with STM, Presentations, Interactive sessions (Group discussion), Hands on sessions, Exercises & Case Studies.

(IV) Target Participants: (Sr.) Auditors/ Accountants, Supervisors, AAOs to Sr. AOs engaged in Civil Audit Certification of State Accounts & SFAR and A&E offices may be nominated for the course.

(V) Additional Information

- i. **Faculty:** The training will be held subject to nomination of faculty by user offices concerned. The faculty is intended to be drawn from serving and retired Group A and B officers from the department.

- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: KC Topic – All India Training Programme on Commercial Audit (IA&AS officers, Sr. AOs and AAOs) – Audit of Electricity Generation, Transmission and Distribution Companies

2. Date: 21.10.2024 to 24.10.2024

3. Duration: 4 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: Being Knowledge Centre for Commercial Audit, a training programme on this topic is proposed for IA & AS officers and other personnel.

6. Learning Objectives

I) The Participants will be able to appreciate the various activities / operations involved in the Electricity Generation, Transmission and Distribution Companies

Gain awareness on the important/key areas in the audit of various operations of the Electricity Companies and use them in the field audits

(II) Programme Content and Structure

- Overview of the Electricity Act and Important provisions in Electricity Act
- Electricity Generation Companies – Organization structure
- Power Generating Stations – Hydro, Thermal and Gas Power Stations – Over view of the Power Stations, functioning of the Power Stations – role of various key departments – Coal Management, other Material Management, Operation and Maintenance of Plants and Financial Management
- Power Purchase Agreements entered by Generation Companies - Realisation of revenue
- Compliance and Financial Audit (including key areas in the financial statement) of Generation Companies with Case studies
- Electricity Transmission Companies – Organization Structure
- Overview of the functioning of the Transmission Companies – Construction, Operation and maintenance of Substations, Transmission lines, Power Transformers, Material Management and Financial Management
- Agreement for transmission of power, raising of invoices and realization of revenue.
- Compliance and Financial Audit (including key areas in the financial statement) of Transmission Companies with Case studies
- Overview of the functioning of the Distribution Companies – Construction, Operation and maintenance of Substations, High and Low Tension lines, Distribution Transformers, Material Management and Financial Management
- Installation, repair and maintenance of LT and HT Meters, raising of bills, tariff implementation on different types of consumers and realization of revenue
- Implementation of the State and Centrally sponsored schemes
- Entering of Power Purchase Agreement (PPA), implementation thereof
- Compliance and Financial Audit (including key areas in the financial statement) of Distribution Companies with Case studies
- Role of CERC and SERC in the functioning of the Electricity Companies including tariff fixation

(III) Methodology: Lectures will be in line with STM, presentations, quiz, practical sessions and case studies, group discussion

(IV) Target Participants

IA & AS officers, Sr. AOs and AAOs in Commercial Audit offices or those who are being deployed for commercial audits.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from outside experts and officers from the department.
- ii. **Feedback on previous Course:** The course is conducted for the first time in RCB & KI, Mumbai

Annexure 1
Announcement of training programme

1. Course Title: KC Topic – All India Training Programme on Standards on Auditing, Ind AS, Accounting Standards and Analysis of Financial Statements (IA&AS officers, Sr. AOs and AAOs)

2. Date: 04.11.2024 to 08.11.2024

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: Being Knowledge Centre for Commercial Audit, a training programme on this topic is proposed for IA & AS officers and Sr.AOs and AAOs from Commercial Audit or associated in the audit of PSUs.

6. Learning Objectives

(I) Participants will be imparted training on Standards on Auditing, IndAS, Accounting Standards and Analysis of Financial Statements.

(II) Programme Content and Structure

- ICAI's Standards on Auditing
- Applicability and mandate for IndAS and Accounting Standards
- Important Ind AS
- Overview of other Ind AS
- Important Accounting Standards
- Overview of other standards
- Amendment in Schedule III of the Companies Act, 2013
- Analysis of Financial Statements
- Session on case studies by pooling resources (Case Studies based on Government Companies and PSUs)

(III) Methodology: Lectures will be in line with STM, presentations, quiz, practical sessions and case studies, group discussion

(IV) Target Participants

IA & AS officers, Sr. AOs and AAOs in Commercial Audit offices or those who are having basic knowledge of commercial accounting/accounting principles and are being deployed for audit/ analysis of financial statements governed by Ind AS/ Accounting Standards may be nominated for this course.

(V) Additional Information

iii. **Faculty:** The faculty will be drawn from outside experts and officers from the department.

iv. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: KC Topic – All India Training Programme on Crypto Currencies (IA&AS officers and other officers)

2. Date: 11.11.2024 to 12.11.2024

3. Duration: 2 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: Being Knowledge Centre for Crypto currency this programme is conducted as per the HQ Directives

6. Learning Objectives

(I) Participants will have an awareness about the crypto currencies

(II) Programme Content and Structure

- Brief about cryptocurrency and the way it works
- Block Chain Technology-its structure and design-functioning of block chain-types of block chain
- The types of cryptocurrency
- Cryptocurrency in India and the legislation regarding crypto currency
- Taxation on crypto currency in India
- Digital Rupee-its present status

(III) Methodology: Lectures will be in line with presentations, interactive sessions, group discussion

(IV) Target Participants

IA&AS and other officers may be nominated for this course.

(V) Additional Information

- i. Faculty:** The faculty will be drawn from outside experts
- ii. Feedback on Previous Course:** This course is conducted for the first time in RCB & KI, Mumbai as per the HQ Directives.

Annexure 1
Announcement of training programme

1. Course Title: KC Topic - All India Training Programme on Corporate Finance (IA &AS, Sr. AOs and AAOs)

2. Date: 18.11.2024 to 22.11.2024

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: Being Knowledge Centre topic, a training programme on 'Corporate Finance' is being conducted for IA & AS officers and other personnel.

6. Learning Objectives

(I) At the end of the programme, participants will be able to understand:

- Various key terms, Concepts and aspects relating to Corporate Finance and the options relating to Financing, Investments & Working Capital and other functions in Corporate Finance.
- Appreciate key audit risk areas pertaining to the domain of Corporate Finance

(II) Programme Content and Structure

- Overview of the key terms pertaining to project planning & leasing agreements
- Overview of the key terms pertaining to Working Capital Management
- Investment decision
- Financing decision (including Market Borrowings)
- Overview of key terms pertaining to Foreign Exchange, exposure thereto & Risk Management
- Corporate Risk Management
- Hedging using derivatives
- Overview of key terms pertaining to Corporate Mergers, Acquisition & Restructuring & Disinvestment
- Audit issues and case studies pertaining to Valuation, Acquisition and disinvestment risk in the context of PSUs
- Field Visit

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions (Group Discussions), field visit, Quiz and Case Studies, Field Visit

(IV) Target Participants

IA & AS officers, Sr. AOs and AAOs engaged in Commercial Audit and other personnel who can apply knowledge of Corporate Finance in their work may be nominated for the course.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from resource pool comprising subject matter experts including retired and serving personnel from SEBI, NISM, RBI, PSUs and other professionals.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: KC Topic – All India Training Programme on Companies Act 2013 (IA&AS officers, Sr. AOs and AAOs)

2. Date: 25.11.2024 to 28.11.2024

3. Duration: 4 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: Being Knowledge Centre for Commercial Audit, a training programme on this topic is proposed for IA & AS officers and Sr.AOs/AAOs who are engaged in the audit of PSUs.

6. Learning Objectives

(I) Participants will be benefited in getting an overview and key aspects on Companies Act 2013

(II) Programme Content and Structure

- Overview of Companies Act 2013, National Financial Reporting Authority and its Role
- Introduction to Schedule III to Companies Act 2013, Part I of Schedule III
- Depiction of various components of Liabilities Viz. Share Capital, Reserves and Surplus, Long Term borrowings, Trade Payables and Other Liabilities
- Depiction of various components of Assets Viz. Current and Non-Current – Fixed Assets, Investments, Trade Receivables, Cash and Cash Equivalents, Other items and Disclosures
- Part II of Schedule III to Companies Act 2013 – Statement of Profit and Loss Account – Components of P&L Account Viz. Revenue from Operations, Other income, cost of materials consumed, Employee Benefits Expense, Finance Costs, depreciation, other items etc. and Additional information
- Consolidated Financial Statement and Methods of consolidation,
- Government Companies and Other Companies owned or controlled directly or indirectly by the Government
- Annual Report – Directors’ Role, Account and Audit
- CAG; s Powers, Appointment of PSU Auditors, Direction/ recasting/revision of Financial Statements
- Cost Audit, Internal audit, Secretarial Audit, Audit Committee
- Corporate Social Responsibility (CSR) and Corporate Governance
- Case studies – circulation of sample annual reports and CAG’s comments thereon with special emphasis on Companies Act 2013, Format of Comments/Nil Comment issued by HQ– Case Studies and Group Discussion

(III) **Methodology:** Lectures will be in line with STM, presentations, quiz, practical sessions and case studies, group discussion

(IV) Target Participants

IA & AS officers, Sr. AOs and AAOs in Commercial Audit offices or those who are being deployed for audit of Companies and analysis of financial statements governed by Ind AS/ Accounting Standards.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from outside experts and officers from the department.
- ii. **Feedback on previous Course:** The course was conducted last in 2023-24 rated nine on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: Training Programme on Audit of Local Bodies (PRIs and ULBs) (Auditors to Sr. AOs)

2. Date: 09.12.2024 to 12.12.2024

3. Duration: 4 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted based on requisition by User offices of RCB & KI Mumbai.

6. (I) Learning Objectives

Participants will be able to gain an awareness of Audit of Local Bodies (PRIs/ULBs) and enhance their auditing skills

(II) Participants will be able to get an understanding of:

- Introduction to PRIs and ULBs
- Provisions of the Acts
- Duties and responsibilities
- Accounting and Budget formats
- Audit of transactions- tenders and contracts
- Audit of Scheme Transactions
- Social Audits
- Audit of Receipts
- Discussion on interesting observations in Audit Reports

(III) Methodology: Lectures in Line with STM, Presentations, Interactive sessions (Group discussion), Hands on sessions, Exercises & Case Studies.

(IV) Target Participants: Auditors to Sr. Audit Officers engaged in the audits of Local Bodies.

(V) Additional Information

- i. **Faculty:** The training will be held subject to nomination of faculty by user offices concerned. The faculty is intended to be drawn from serving and retired Group A and B officers from the department.
- ii. **Feedback on previous Course:** The course was rated nine (2022-23) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. **Course Title:** MCTP Level 2 (For AAOs with 7 or more years of Qualifying Service in the grade)
2. **Date:** 16.12.2024 to 21.12.2024
3. **Duration:** 6 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** The training is conducted as per the HQ Directives
6. **(I) Learning Objectives:**

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with

(II) Programme Content and Structure

- Values: Concepts, definition, concept of organizational values, core company values
- Ethics, Moral Values: Ethics, Moral values and beliefs
- Values and workplace: Character Traits and personality
- Personal Core values and CAG's core values
- Effective Communication – concepts, definition, barriers of communication, social skills and etiquettes, active listening skills, CAG's media policy
- Group Dynamics – Discussions on Group Dynamics, its concepts and functions, different theories etc.
- Group Development & Group Forming – Discussions on Group Development and Group Forming; Social influence in groups and thinking; Group Problems/conflicts and appropriate strategies for their resolution
- Motivation, Motivational theories of Maslow, Herzberg etc. – Importance of Motivation, different theories, improving work performance by motivation
- Motivation – Role and Personality - Types of Personality, its traits, how to motivate people of different personalities
- Motivation - Addressing specific morale issues - Understand how morale of employees will be effected on implementation of such type of decisions
- Financial Market, Capital Markets – Types of Financial Markets, advantages and disadvantages of Financial Markets, Functions of Financial Markets
- Personal Ethics, Professional Ethics, Code of Ethics - Explaining difference between personal and professional ethics; Implementation of CAGs Code of ethics
- Adopting Big Data Approach - What is Big data? Big data dimensions. Adopting Big data approach in auditing; What is Big data? Big data dimensions. Adopting Big data approach in auditing
- Overview of IT System, Risk in IT Environment and Cyber Security
- IT Act 2008, CERT-In, Leveraging the entity's IT System and data in audit
- Gender Sensitization, Concepts of gender, stereotyping and its impact, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
- Field Trip
- Environment & Sustainable Development and related concepts - Basics of Environment and Sustainable Development; Introduction to the 2030 agenda for Sustainable; Development and the Sustainable Development Goals (SDGs)

- (III) Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Trip

(IV) Target Participants: AAOs with 7 or more years of Qualifying Service in the grade may be nominated.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from own personnel and from outside subject matter experts
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

- 1. Course Title:** Direct Taxes and Faceless Assessment Scheme (AAOs to Sr.AOs)
- 2. Date:** 30.12.2024 to 03.01.2025
- 3. Duration:** 5 days
- 4. Location:** Regional Capacity Building and Knowledge Institute, Mumbai
- 5. Programme Background:** Being a training on Faceless Assessment Scheme, the programme is proposed for those who have working knowledge in Direct Taxes
- 5. Programme Background:** This training is conducted to benefit all those who are conducting Audit of Direct Taxes (Income Tax Department)
- 6. (I) Learning Objectives:** The objective of this training to develop an understanding of the Faceless Assessment in IT Department and Modern Techniques of investigation and intelligence gathering in the IT Department and about on application of the IT department relating to tax assessment, collection and assessment and also overview of the module of ITBA

(II) Programme Content and Structure

Faceless Assessment Scheme -

- Overview of the faceless assessment scheme
- Legal framework – old vs new
- Background for the scheme
- Exceptions to the scheme
- Structure and Hierarchy of the scheme, Faceless Assessment Centres
- Assessment, Technical, verification and review units and their functioning
- Faceless Appeals, features and procedures of faceless appeals
- Group discussion on the way forward for audit in the new scheme of things
- Use of data analytics in tax administration
- Project insight of the IT Department
- The compliance portal of the IT Department
- IT Transaction Analysis Centre
- Compliance Management Centralised Processing Centre
- ‘High Value Transactions’ and significant Transactions’ under e-campaign

Income Tax Business Application of IT Department

- Overview of applications of the Income Tax Department relating to Tax collection and assessment
- Introduction to ITBA
- Modules of ITBA
- Income Tax E-filing module
- Facilities available to assesses for online filing of IT Returns and other IT Forms
- TRACES Module of the IT Department
- Linking of tax deduction with the tax assessment
- Overview of E-assessment in the IT Department
- Overview of SAI Direct Taxes module used in the Income Tax Receipt Audit
- Audit Module of ITBA
- Download of Case Record
- Step by Step process of Audit using data from ITBA

(III) Methodology: Lectures, Presentations, Case Studies, Quiz, Group Discussion

(IV) Target Participants: AAOs and Sr. AOs of Audit of Direct Tax Department (IT Department)

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from internal subject matter experts
- ii. **Feedback on previous Course:** This course is conducted for the first time as per HQ directions. The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: Works Audit and Contract Management (Auditors to Sr. AOs)

2. Date: 13.01.2025 to 17.01.2025

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted on the basis of requisition by user offices of RCB & KI, Mumbai

6. (I) Learning Objectives

Participants will be able to get an over view of audit of Works Expenditure, contracts and Projects including the CVC guidelines on procurement, GeM.

(II) Programme Content and Structure

- General outline of Public Works system of accounts
- Analysis of major works
- Audit of projects
- Audit of constructions such as roads, buildings, irrigation projects etc.
- Physical verification of works
- Audit of stores and stock
- Tendering process
- Audit of works expenditure and tenders
- CVC guidelines on procurement
- GeM
- Relevant part of law of contracts
- Case laws on court awards and arbitration
- New areas of contracting, Management contracts, leasing, service contracts, BOT, BOO, BLO, ROT, ROOT and BOLT-concepts and case studies, Turnkey contracts
- Capital budgeting for Project Financial evaluation.
- Introduction to project management concept stages in project execution, project monitoring, (CPM, PERT)

(III) Methodology: Lectures, Presentations, Interactive sessions, Exercises and Case Studies.

(IV) Target Participants - Auditors to Sr. AOs may be nominated for the course.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from Group A and B officers from the department and outside subject matter experts.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: Training Programme on Statistics and Sampling in audit (AAOs & Sr. AOs)

2. Date: 30.01.2025 to 31.01.2025

3. Duration: 2 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted as per RAC decisions and requirement of User Offices of RCB & KI, Mumbai

6. I) Learning Objectives

Participants will be able to appreciate the Statistics and Sampling in audit; how to use and gain a better understanding of data, presenting Audit Data using tables, graphs, Frequency distribution etc., important points to be kept in mind while deciding Sampling Methodology and sample size.

(II) Programme Content and Structure:

- How to use statistics in Audit to gain a better understanding of data
- Presenting Audit Data using Tables, Graphs and Frequency Distribution
- Use of the various Averages [Measures of Central Tendencies] in Audit.
- Measures of Dispersion and Skewness and their use in the various audit situations
- Correlation and Regression and their use in Audit
- Sampling and its types including Estimation of Parameters like average and proportion
- Point and Interval Estimates of Proportion (percentages) and Mean/Average
- Estimation of errors with case studies
- Use of Data Analysis for Sampling in the different Audits – Case Studies
- Statistical Sampling in Audit – Attribute and Variable Sampling – situations where they can be used in Audit
- Important points to be kept in view while deciding Sampling Methodology and Sample Size – particularly variability and size of population.
- Calculation of Sample sizes – Case Study/Practical Exercise for participants
- Wrap up and discussions

(III) Methodology: Lectures, presentations, Exercises, interactive sessions/group discussion, case studies.

(IV) Target Participants

Sr. AO & AAOs engaged in the above functions may be nominated for the course.

(V) Additional Information

- i. **Faculty:** The faculty will be subject experts from our department and outside experts.
- ii. **Feedback on previous Course:** The training programme was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

- 1. Course Title:** Performance Audit and Risk based Auditing (Supervisors, AAOs to Sr. AOs)
- 2. Date:** 03.02.2025 to 07.02.2025
- 3. Duration:** 5 days
- 4. Location:** Regional Capacity Building and Knowledge Institute, Mumbai
- 5. Programme Background:** The training programme is being conducted in view of the requirements conveyed by user offices of RCB & KI, Mumbai
- 6.(I) Learning Objectives**

Participants will be able to get an overview of Performance Audit and Risk based Auditing

(II) Programme Content and Structure

- Strategic Planning and selection of subjects for Performance Audit-Principles and Procedures
- Risk identification and assessment, risk model - Practical exercise/case study
- Introduction & salient features of Performance Auditing Guidelines 2014
- Criteria-concepts and sources
- Concept of Audit design matrix
- Evidence – types and sources; preparation of audit test programme, evidence gathering, analysis and documentation
- Audit Sampling Techniques
- Developing conclusions for audit findings and observation and reporting
- Setting objectives and linking to ADM and linking to final report
- Drafting of Performance Audit Report
- Data entry on OIOS
- Case study on a Completed Performance Audit Report

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions, Hands on sessions Exercises and Case Studies.

(IV) Target Participants

The Sr. AOs/AAOs/Supervisors engaged in Audit offices may be nominated for the course.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from Group A and B officers from the department and eminent persons from outside the department.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. **Course Title:** MCTP Level 3 (For Combined service of 12 or more years in AAO and SAO cadre)
2. **Date:** 24.02.2025 to 01.03.2025
3. **Duration:** 6 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** The training is conducted as per the HQ Directives

6.(I) Learning Objectives:

The objective of training is to develop a professional, impartial and efficient officer who is responsive to the needs of the department. The centrality of MCTP is to ensure that officers have the requisite knowledge, skills and attitude to effectively discharge the functions they are entrusted with.

(II) Programme Content and Structure

- Communication skills, effective communication with internal and external stakeholders
- Analytical Thinking, methodical step-by-step problem solving
- Time and Stress Management
- Understanding e-governance, Mission Mode Projects, e-office, e-HRMS (Manav Sampada)
- Role change management and tactful behavior
- Management of Government Finances - Fiscal health of Union and States
- Audit of IT Environment
- Team Management
- Stakeholder engagement
- Governance, Risk Management and Compliance
- Internal Controls, Frauds and Forensics
- Public Expenditure and FRBM Act
- Revenue-Sources of revenue- Characteristics of Good Tax System
- Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc.
- Environmental Governance
- Management of different kinds of Pollution
- Field visit

(III) **Methodology:** Lectures in line with STM, Presentations, Role play, Interactive sessions (Group Discussion), Exercises and Case Studies, Field Visit

(IV) **Target Participants:** Combined service of 12 or more years in AAO and SAO cadre may be nominated.

(V) Additional Information

- i. **Faculty:** The faculty will be drawn from own personnel and from outside Subject matter experts
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants

Annexure 1

Announcement of training programme

1. Course Title: Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act. (Auditors/Accountants to Sr. AOs, Sr.PS/PS/Steno)

2. Date: 03.03.2025 to 07.03.2025

3. Duration: 5 days

4. Location: Regional Capacity Building and Knowledge Institute, Mumbai

5. Programme Background: The training programme is being conducted based on the training requirements of User offices of RCB& KI, Mumbai.

6. Learning Objectives: (I) The training programme seeks to educate participants about the various records and procedures in connection with promotions including preparation and operation of panels for promotion, procedures for reservations, a brief of rosters, MACP, disciplinary proceedings and unauthorized absence. The participants will also be able to get an overview of the provisions of the Right to Information Act.

(II) Programme Content and Structure

- Annual Performance Appraisal Reports – Purpose, Importance; Reporting/Reviewing Officer, Periodicity; Guidelines for reporting/reviewing; time schedule for preparation of APARS etc.; Adverse entry - Remediable and irremediable adverse remarks affecting promotions etc.
- Preparation, maintenance and operation of Post based rosters
- Recruitment rules of various cadres in IA&AD and confirmation process of posts
- Reservations and concessions in appointments and promotions in various cadres in IA&AD
- Sealed cover procedure-declining of promotion; review
- Departmental Promotion Committee (DPC)
- Preparation of Gradation list
- Preparation and operation of Panels for Promotion including preparation of Supplementary Panel; Method of promotion
- Treatment of current vacancy and backlog vacancies, MACP, Disciplinary proceedings, unauthorized absence
- Reservation of vacancies (SC/ST), physically challenged – GOI instructions
- Right to Information Act 2005 - Salient features of the act and its implementation in Government

(III) Methodology: Lectures in line with STM, Presentations, Interactive sessions, Exercises and Case Studies

(IV) Target Participants

Auditors/Accountants to Sr. AOs. Sr. PS/PS/Steno identified for working in Administration section and/or controlling offices may be nominated for the course.

(V) Additional Information

- i. **Faculty:** The faculty will be Group A and B officers from the department.
- ii. **Feedback on previous Course:** The course was rated nine (2023-24) on a scale of zero to ten by the participants