

Announcement of training programme

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

2. Date: 02.04.2025 to 04.04.2025

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 (2024-25) 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 Accounting Standards, Auditing Standards & Analysis of Financial Statements (For IA &AS, Sr. AOs and AAOs)

2. Date: 21.04.2025 to 23.04.2025

3. Duration: 3 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, Accounting Standards and Analysis of Financial Statements.

(II) Programme Content and Structure

- Concept of GAAP, GAAP in India and AS
- ICAI's Standards on Auditing
- ICAI's Standards on Auditing and emphasis on important Standards on Auditing
- Amendment in Schedule III of Companies Act 2013
- Analysis of Financial Statements including ratios and its interpretation - Case Studies and practical sessions
- Session on case studies/Exercises
- Examples of reporting opinion and emphasis of matter, other matters paragraphs
- Group Discussion on Actual cases observed in Audit based on AS

(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 who are involved in the certification of accounts of Companies/Corporations/ABs 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:** In the year 2024-25 'KC Topic – All India Training Programme on Standards on Auditing, Ind AS, Accounting Standards and Analysis of Financial Statements' was conducted and the course was rated nine (2024-25) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. **Course Title:** C - 1 Financial Management (For all eligible participants appearing for CPD 1 Examination I & II of 2025)
2. **Date:** 21.04.2025 to 28.04.2025
3. **Duration:** 6 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** This training is specifically conducted as per the K & C B Wing's email letter dated 22.05.2024. This Pre-examination training for CPD 1 will be based the revised syllabus for CPD Examination.
6. **Learning Objectives**
 - (I) Participants will be able to appreciate the importance of financial management and help candidates to improve the abilities and capabilities to address the examination. The course structure/contents is based on the topics prescribed in the course syllabus for CPD 1 examination.
 - (II) **Programme Content and Structure**
 - Analysis of Financial Statements
 - Concepts of Value and Return
 - Investment decisions
 - Financial Planning and Capital Structure
 - Sources of Finance
 - International Financial Management
 - Public Procurement
 - (III) **Methodology:** Lectures, presentations, MCQs, interactive sessions, Case studies.
 - (IV) **Target Participants**

For all eligible CPD 1 participants who are fresher and those who have not taken the training earlier and appearing for the Examination I & II of 2025. This Pre-examination training will be provided only once for each stage of CPD Examination in the career of an officer.
 - (V) **Additional Information**
 - i) **Faculty:** The faculty will be drawn from outside experts.
 - ii) **Feedback on previous Course:** The course was rated nine (2024-25) 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:** 28.04.2025 to 01.05.2025
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 (2024-25) 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:** 28.04.2025 to 02.05.2025
- 3. Duration:** 5 days
- 4. Location:** Regional Capacity Building and Knowledge Institute, Mumbai
- 5. Programme Background:** The training is conducted as per the HQ Directives and as per the revised Training Module shared by the HQ.
- 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

- My values, our values and community values; Personal Ethics, Professional Ethics, Code of Ethics, Alignment with organisational values
- Effective communication with internal and external stakeholders; Verbal and Non-verbal communication; Social skills and etiquette; Active listening skills, etc
- 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.
- Adopting the Big Data approach, IAAD Big Data Policy and guidelines
- 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
- Financial Markets and Capital Markets; Forms of borrowing from Financial Institutions
- Public Finance, Principles of Public Finance, Union Budget and its components
- Motivation, Motivational theories of Maslow, Herzberg etc, role of personality in motivation, motivating and de-motivating factors, Addressing Specific Morale Issues
- Gender Sensitization, Concepts of gender, stereotyping and its impact, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
- Basics of Environment and Sustainable Development;
- Introduction to the 2030 agenda for Sustainable Development and the Sustainable Development Goals (SDGs)
- Field Trip

(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 (2024-25) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

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

2. **Date:** 19.05.2025 to 22.05.2025

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 and AAOs from Commercial Audit or associated in the audit of PSUs.

6. Learning Objectives

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

(II) Programme Content and Structure

- Concept of GAAP, GAAP in India-AS and IndAS and status of adoption of IndAS and applicability
- Overview of important features and new accounting concepts in IndAS Overview of important features and new accounting concepts in IndAS
- Amendment in Schedule III of Companies Act 2013
- Analysis of Financial Statements including ratios and its interpretation - Case Studies and practical sessions
- ICAI's Standards on Auditing and emphasis on important Standards on Auditing
- Session on case studies/Exercises (Case Studies based on Government Companies and PSUs)
- Examples of reporting opinion and emphasis of matter, other matters paragraphs
- Group Discussion on Actual cases observed in Audit based on IndAS

(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 Indian 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:** In the year 2024-25 'KC Topic – All India Training Programme on Standards on Auditing, Ind AS, Accounting Standards and Analysis of Financial Statements' was conducted and the course was rated nine (2024-25) 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: 26.05.2025 to 30.05.2025

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
- Uniform format of Accounts for Autonomous Bodies including Format of Accounts for Educational Institutions
- 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 (2024-25) 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: 16.06.2025 to 25.07.2025

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; 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 for analysis and substantive audit
- **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, STM based lectures in certain topics, presentations, Role Play, case studies and interactive sessions (Group discussion), Quiz

(IV) Target Participants

AAOs who have passed Exam of 2022 and promoted as well as Ssupervisors who have been promoted after 28.07.2022 and have not yet attained the 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 (2024-25) 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: 25.06.2025 to 27.06.2025

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. (I) Learning Objectives

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
- Conducting Compliance Audit through OIOS

(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 (2024-25) 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: 30.06.2025 to 03.07.2025

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
- 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 and Tools for detection of fraud
- Case Studies relating to Cyber Security Audits
- Case Study relating to audit of fraud

(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 (2024-25) on a scale of zero to ten by the participants.

Annexure
Announcement of training programme

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

2. Date: 21.07.2025 to 24.07.2025

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

- Audit of State Owned Public Enterprises in the Energy Sector - Overview
- Electricity Generation Companies – an overview
- 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
- Generation of energy through Renewable sources
- Power Purchase Agreements entered by Generation Companies –Components of PPA - Realisation of revenue
- Compliance and Financial Audit (including key areas in the financial statement) of Generation Companies with Case studies
- Electricity Transmission Companies – an overview
- Overview of the functioning of the Transmission Companies – Construction, Operation and maintenance of Substations, Transmission lines, Power Transformers, Functioning of State Load Dispatch Centre, Material 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
- Installation, repair and maintenance of LT and HT Meters, raising of bills, tariff implementation on different types of consumers and realization of revenue
- Entering of Power Purchase Agreement (PPA), Components of 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 was rated nine (2024-25) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. **Course Title:** Administrative Issues
2. **Date:** 28.07.2025 to 1.08.2025
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- PFMS (along with TDS Applications), e-HRMS (Manav Sampada), iBEMs, Bhavishya, LIMS (Legal Information Management System) and e-Courts
- Handling RTI Applications (CAG's Instructions)
- Maintenance of Service Books and its parts
- Working in e-Office
- Entitlement functions – Pay Fixation, Pension, procedures involved in promotion
- Checklist on TA, LTC, Medical claims
- CCS (Leave Rules)
- CCS (Conduct Rules)
- Procedures involved in Movable/Immovable Property Returns
- Procedures for Sexual Harassment of Women in Workplace as per the ACT (POSH Act)
- Procedures involved in conducting of Disciplinary Enquires

(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 retired officers if feasible.
- (ii) **Feedback on previous Course:** The course was rated nine (2024-25) on a scale of zero to ten by the participants

Annexure 1

Announcement of training programme

1. **Course Title:** Induction Training for Auditors and Accountants (newly promoted)
2. **Date:** 04.08.2025 to 08.08.2025
3. **Duration:** 5 days
4. **Location:** Regional Capacity Building and Knowledge Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per RAC decision
6. **(I) Learning Objectives** – The Training programme seeks to:
 - Appreciate the importance of the CAG's mandate and Role and organisation structure
 - Introduce participants to the basic governing rules and regulations including Conduct Rules, Treasury Rules
 - Provide an overview of types of audits
 - Understanding the importance of Gender awareness in the workplace
 - Improve the communication skills of the participants and help them acquire drafting and motivation skills so that they could be better equipped to handle their official duties.

(II) Programme Content and Structure

- CAG in Indian Democracy-Role, mandate, functions, relationship with executive and legislature and other stakeholders such as Ministry of Finance, CGA & RBI,
- Organizational Structure of the IA&AD, Career Progression in IA&AD, CAG's DPC Act and Regulations on Audit & Accounts 2020
- E Office – an overview
- CCS Conduct Rules
- Gender Awareness
- NPS and UPS
- Introduction to Govt. Accounts-Form & Structure, Major & Minor Heads, Classification, Finance Accounts and Appropriation Accounts
- Types of Audits –Compliance Audit, Performance Audit, Financial Audit
- Introduction to GFR 2017 and CVC guidelines on Procurement
- Office Procedure, Noting and Drafting
- CCS Pay Rules, TA Rules, Leave Rules
- Treasury Functions
- Receipt and Payment Rules - DDO Functions

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

(IV) Target Participants - Auditors/ Accountants promoted newly 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 last held in 2022-23 and rated nine 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 to Sr. AOs)
- 2. Date:** 11.08.2025 to 13.08.2025
- 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.

(I) Learning Objectives - Participants will be able to:

- Appreciate the ISSAI's 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 field audits 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 (2024-25) 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: 08.09.2025 to 12.09.2025

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.

(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 (2024-25) 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: 15.09.2025 to 19.09.2025

3. Duration: 5 days

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

5. Programme Background: The training programme is being conducted based on 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 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 (2024-25) 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:** 13.10.2025 to 17.10.2025
3. **Duration:** 5 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

- Effective communication with internal and external stakeholders, Advanced and job specific written communication skills, presentation skills
- Analytical thinking, methodical step-by-step approach to problem solving, systematic and logical approach to resolve problems, identify causation and anticipate unexpected results;
- Time and Stress Management
- Maintaining a work life balance
- Audit in IT Environment, Data Analytics and concept of Remote audit
- Understanding e-governance, Overview of Central Mission Mode Projects (MMPs), State MMPs and integrated MMPs, e-office, e-HRMS (Manav Sampada)
- Learning how to manage role change – expectations from SAO, Professional and Tactful conduct
- Management of Government Finances – Fiscal health of Union and States;
- Public Expenditure – Principles, Types and Effects of Public Expenditure, Fiscal Responsibility and Budget Management (FRBM) Act
- Understanding the Environmental Governance tools – Management of different kinds of pollution including air pollution, water pollution, waste management, conservation of forests etc.
- Team Management - 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
- Stakeholder Engagement – Principles, framework and focus areas of stakeholder engagement; Major stakeholder management challenges and techniques to manage them; Leveraging stakeholder relationship to improve work performance
- Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc.
- Governance, Risk Management and Compliance (GRC), an organisation's approach to reliably achieve objectives, address uncertainty and act with integrity; Internal Controls, Fraud and Forensics
- Revenue-Sources of revenue- Characteristics of Good Tax System
- 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 (2024-25) 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 Corporate Finance (IA & AS, Sr. AOs and AAOs)

2. Date: 10.11.2025 to 14.11.2025

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

(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 (2024-25) 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: 17.11.2025 to 19.11.2025

3. Duration: 3 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

- A brief History of Crypto Currency and Blockchain
History of Money – Evolution of Currency – Brief History of Bitcoin – Block chain Technology overview
- Understanding Blockchain and Distributed Ledger Technology-Difference between BCT and Traditional Data Base.
- What's is meant by Blockchain – Structure and working of BCT – Distributed Ledger Technology – Miners – Public and Private Key
- Working of Blockchain Technology
Technology behind Block Chain Technology – Practical application of blockchain – Hands on transaction movement
- Inter-Ministerial Committee (IMC) recommendation on Distributed Ledger Technology and Virtual Currency
- Use Cases of Blockchain Technology
- Use case scenarios using Blockchain and Crypto currency explaining working of Block Chain Technology-types of block chain technology
- Products developed by BCT-COE and its uses at Central and State Level- Present Status
- Focus Areas for Audit - Methods / Procedure to be adopted for audit of data under Block Chain Technology
- Types of Crypto Currencies
Business Environment - Utility Tokens – Currency
- Accounting for Crypto Currencies – Global – Indian Scenario – Types of Book Keeping – Held for Sale – Held for trading – Held for Investment – with practical examples
- Current Legal Scenario for Crypto Currency and Global Scenario
- Acceptance of Crypto Currency Globally – Impact on Current economy – Indian Scenario Vs. Global Scenario
- Digital Rupee and Its current Status
- RBI Digital Rupee – Lakshmi Coin – Global Government in Crypto
- Current Taxation Practices in India – Taxation across Globe
- Valuation of Crypto Currencies –
- Intrinsic Value – Fair Value – Market Value – Residual value- with suitable examples

(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:** The course was rated nine (2024-25) 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: 24.11.2025 to 27.11.2025

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
- Brief understanding the major difference between Accounting Standards (AS) and IndAS
- 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 2024-25 rated nine on a scale of zero to ten by the participants.

Anexure 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: 08.12.2025 to 12.12.2025

3. Duration: 5 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 (2024-25) 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: 15.12.2025 to 19.12.2025

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 (2024-25) 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) Batch 2

2. Date: 05.01.2026 to 13.02.2026

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, STM based lectures in certain topics, 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

- Faculty:** The faculty will be drawn from Group A and B officers from the department and outside experts.
- Feedback on previous Course:** The course was rated nine (2024-25) on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. **Course Title:** Training Programme on Development of Management Skills (Supervisors, AAOs and Sr AOs)
2. **Date:** 05.01.2026 to 09.01.2026
3. **Duration:** 5 days
4. **Location:** Regional Training Institute, Mumbai
5. **Programme Background:** The training programme is being conducted as per the training requirements received from user offices of RCB & KI, Mumbai.

6. **(I) Learning Objectives**

- The objective of this training programme is to enhance the general awareness and managerial skills at the level of Sr.AOs/AAOs. Participants will be able to
- Understand the code of ethics for IA&AD.
- Appreciate how to develop strategies for change and growth
- Learn ways of time management
- Identify important functions and procedures of communication
- Enhance the skills in Leadership and team building
- Learn new skills on communicating with public and dealing with grievances

(II) Programme Content and Structure

- **Organizational Development** – understanding the vision, mission, values of organisation; Aligning oneself to organisational goals; Helping build organisational competencies; Competencies & capabilities of people; Developing an environment for growth; Nurturing talent; Training continuous learning
- **Time Management:** Analysis & Prioritization, Planning & goal setting, Concept of delegation, Delegation in management
- **Personality Development & Professional Etiquette:** Managing change, Personnel reengineering, Knowing Self, Values & beliefs, Expectations and intentions, Goal Setting, learning to empower oneself
- **Emotional Intelligence:** Its importance & components - Self-awareness & self-regulation
- **Leadership** - Concept process & formulation, Individual behaviour in a team, Characteristics of effective High performance team leader, Evaluation in terms of achievement of team objective
- **Team Building:** Group Dynamics – concept of team and group; Building trust; Identify building blockages in team building; Conflict Management - Co-operation, Compromise, Win-Win
- **Communication Process & Barriers** - Effective communication, modes of communication, art of effective listening, Skills in Interpersonal

communication, Plan to succeed and not to fail, Exposure to people/friendly skills, listening to the unsaid body language, giving & receiving feedback etc.

- **Motivation & Grooming:** Concepts & Law of motivation; Types of motivation; Characteristics / traits of effective leadership in the context of administrative, audit and accounting functions; balancing personal life with our office work; Group Dynamics in teamwork; Concept of Team & Group etc.
- **Ethics & Values:** Code of Ethics for the IA&AD; Gender Awareness
- **Environmental Awareness** – A field visit with Yoga

(III) Methodology: Lectures, Presentations, Interactive sessions (Group Activities & Discussion), Exercises and Case Studies, Role Play

(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 Professionals, eminent persons on subject from reputed institutes 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:** Works Audit and Contract Management (Auditors to Sr. AOs)
- 2. Date:** 19.01.2026 to 23.01.2026
- 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
- Works and types of works
- Analysis of major works
- Audit of projects (including delayed projects paras, if available would be included)
- 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 (2024-25) 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: 29.01.2026 to 30.01.2026

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 professionals
- ii) **Feedback on previous Course:** The training programme was rated nine (2024-25) 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:** 02.02.2026 to 06.02.2026
3. **Duration:** 5 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

- Effective communication with internal and external stakeholders, Advanced and job specific written communication skills, presentation skills
- Analytical thinking, methodical step-by-step approach to problem solving, systematic and logical approach to resolve problems, identify causation and anticipate unexpected results;
- Time and Stress Management
- Maintaining a work life balance
- Audit in IT Environment, Data Analytics and concept of Remote audit
- Understanding e-governance, Overview of Central Mission Mode Projects (MMPs), State MMPs and integrated MMPs, e-office, e-HRMS (Manav Sampada)
- Learning how to manage role change – expectations from SAO, Professional and Tactful conduct
- Management of Government Finances – Fiscal health of Union and States;
- Public Expenditure – Principles, Types and Effects of Public Expenditure, Fiscal Responsibility and Budget Management (FRBM) Act
- Understanding the Environmental Governance tools – Management of different kinds of pollution including air pollution, water pollution, waste management, conservation of forests etc.
- Team Management - 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
- Stakeholder Engagement – Principles, framework and focus areas of stakeholder engagement; Major stakeholder management challenges and techniques to manage them; Leveraging stakeholder relationship to improve work performance

- Understanding the Global Environmental crisis- Global Warming, Climate Change and Habitat loss etc.
- Governance, Risk Management and Compliance (GRC), an organisation's approach to reliably achieve objectives, address uncertainty and act with integrity; Internal Controls, Fraud and Forensics
- Revenue-Sources of revenue- Characteristics of Good Tax System
- 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

- Faculty:** The faculty will be drawn from own personnel and from outside Subject matter experts
- Feedback on previous Course:** The course was rated nine (2024-25) 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: 09.02.2026 to 13.02.2026

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 (Civil, Defence, Commercial and Railways – any of the two or three topics whichever is feasible)

(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 (2024-25) on a scale of zero to ten by the participants.

Annexure 1
Announcement of training programme

1. Course Title: KC Topic – All India Training on Corporate Governance (IA&AS officers, Sr. AOs and AAOs)

2. Date: 17.02.2026 to 19.02.2026

3. Duration: 3 days

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

5. Programme Background: The training Programme on Corporate Governance is being conducted since it is part of our Knowledge Centre Topics.

6. Learning Objectives

(I) Participants will be able to

- Appreciate the legal framework and evolution of Corporate Governance
- Gain awareness of the Principles and practices of corporate governance

(II) Programme Content and Structure

- Introduction and Concepts of Corporate Governance
- Business ethics & Corporate Governance
- Segment on Corporate Governance in annual report of companies
- Evolution of Corporate Governance norms - Structures and processes → International and National Committees → Corporate Governance literature and law → Corporate Social Responsibility
- DPE Guidelines
- Organisation for Economic Co-operation and Development provisions for State Owned Entities
- Provisions in the Companies Act 2013 and rules there under
- Corporate Governance Certification – ICSI's and CA Institute's Guidance Note on Certification of Corporate Governance; Management and Auditor's responsibility; Risk Management, Compliance Certificate
- Provisions of SEBI with respect to Corporate Governance Amendments in SEBI's LODR
- Other aspects of Environmental Consciousness-Sustainability
- Business Responsibility Report (BRR), Risk Management, Internal Control
- Provisions in IRDA regulations
- Group discussion on Sustainable Development
- Role of CAG Audit in Corporate Governance Certification
- Audit Approach and Audit Checklist for Corporate Governance
- Governance issues in accounts and audit
- Discussions on indicative Governance issues
- Future of Corporate Governance

- Group discussions on recent governance failure reported in the media
 - Group Discussion on cases based on printed Audit Reports
- (III) Methodology:** Lectures in line with STM, Presentations, Interactive sessions (Group Discussions), Quiz and Case Study
- (IV) Target Participants :** IA&AS, Sr. AOs and AAOs engaged in Commercial Audit may be nominated for the course
- (V) Additional Information**
- i) **Faculty:** The faculty will be drawn from resource pool comprising of serving officers 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:** Government Accounting System, Role of GASAB & Transition to Accrual Accounting System (Auditors/Accountants to Sr. AOs)
2. **Date:** 23.02.2026 to 27.02.2026
3. **Duration:** 5 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. **(I) Learning Objectives:** Participants will be able to get an overview of Government Accounting System; Role of GASAB; Transition to Accrual accounting system

(II) Programme Content and Structure

- Role of CAG - Powers enshrined in the Constitution and CAG's (DPC) Act, 1971
- Government Accounting – Purpose and importance of accounting in Government
- Passing of Bills and preparation of initial accounts by the Treasury - Monthly Civil Accounts
- Accounting operations of all Inter-Government Transactions with monetary adjustments through
- RBI Advice Procedure and Cash Settlement System
- PLA A/c, GIA, Transfer entry and other Miscellaneous accounts
- RBD Transactions and its reconciliation; Loan Transactions; Public Works and Forest Transactions
- Finance and Appropriation Accounts
- GASAB – Mandate, scope and its role on development of Government Accounting Standards for implementation of accrual accounting system
- Guidance note on Fixed Assets and Indian Government Accounting Standards (IGAS) – IGAS 1, 2, 3 & 4
- Natural Resource Accounting concepts – a brief understanding
- Brief understanding about IGFRS
- Proforma accrual accounts in Railways
- Cash IPSAS

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

(IV) Target Participants - The Auditors/ Accountants to Sr.AOs engaged in Audit & A&E offices 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 and experts
- ii) **Feedback on previous Course:** The course was last conducted in 2022-23 rated nine on a scale of zero to ten by the participants.

Annexure 1

Announcement of training programme

1. Course Title: KC Topic – All India Training on Corporate Social Responsibility (IA&AS officers, Sr. AOs and AAOs)

2. Date: 16.03.2026 to 17.03.2026

3. Duration: 2 days

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

5. Programme Background: This training programme is conducted as it is an important aspect of Commercial Audit

6. (I) Learning Objectives: Participants will be able to understand the legal framework for CSR under the Companies Act, 2013 and DPE Guidelines on CSR and related SDGs

(II) Programme Content and Structure

- Legal Framework for CSR as per Companies Act 2013, the Constitution of CSR Committee, the Formulation of CSR policy, the activities that may be included by the companies in their CSR policies as per Act
- Annual CSR Plan and Budget, the broad modalities of selection, implementation and monitoring of CSR activities by the Board of Directors of the Company, Utilization of Funds, Penal Provisions
- Impact Assessment, Annual Report on CSR, Accounting of CSR Expenditure and disclosure in Financial Statement, Companies (Corporate Social Responsibility Policy) Rules, 2014 & 2021 and DPE Guidelines on CSR
- Audit Findings on CSR Activities by the Companies in CAG's GPFR Reports – Discussion

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

(IV) Target Participants - The AAOs/Sr.AOs engaged in Companies 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 and Outside experts
- ii) **Feedback on previous Course:** One day All India Workshop was last conducted in 2023-24 rated nine 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: 23.03.2026 to 27.03.2026

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 (2024-25) on a scale of zero to ten by the participants.