

महलेखाकार (लेखापरीक्षा I) का कार्यालय, केरल, तिरुवनंतपुरम
(प्रशिक्षण केन्द्र)

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT I)
KERALA, THIRUVANANTHAPURAM
(TRAINING CENTRE)

सं.ले.प/प्रशिक्षण/11-210/2025-26/
No.Au/Trg/11-210/2025-26/

दिनांक: 21 नवंबर 2025
Date: 21 November 2025

अनुभागीय आदेश सं.278/ SECTIONAL ORDER NO. 278

निम्नलिखित अधिकारियों को दिनांक 26.11.2025 से 19.12.2025 तक मुख्य कार्यालय, तिरुवनंतपुरम में संशोधित पाठ्यक्रम पर आयोजित होने वाले परीक्षा-पूर्व एसएसएस प्रशिक्षण में भाग लेने के लिए नामित किया गया है। अधिकारियों को निर्देश दिया जाता है कि वे केवल संलग्न अनुलग्नक में सूचीबद्ध विषयों के लिए ही प्रशिक्षण में भाग लें।

The following officials are nominated to attend the Pre-examination SAS training on revised Syllabus from **26.11.2025 to 19.12.2025 at Main Office, Thiruvananthapuram.** The officials are directed to attend training only for those papers as listed in the Annexure attached.

Sl.No.	Name (S/Shri/Smt.)	EMP ID	Designation	Section	Office
1	ABHIJIT K NAMBIAR	3101545	Sr. Auditor	AMG III	Audit II
2	ABHIJITH T BINU	3101851	AAO	AMG III	Audit I
3	ABHISHEK KUMAR	3101804	AAO	AMG I	Audit II
4	ADARSH SINGH	3101892	AAO	AMG III	Audit I
5	ALOK SINGHAL	3101841	AAO	AMG III	Audit II
6	ANAND S	3101431	Sr. Auditor	AMG II	Audit I
7	ANAND YADAV	3101849	AAO	AMG III	Audit II
8	ANEESH S	3101193	Sr. Auditor	ITS	Audit II
9	ANKUR TRIPATHI	3101889	AAO	AMG III	Audit I
10	ANSHAMAN SINGH	3101838	AAO	AMG II	Audit II
11	ANUJ KUMAR	3101819	AAO	GSTA	DGA(C) Kochi
12	ASHARAM MEENA	3101710	AAO	AMG I	Audit II
13	AVINASH NATH	3101654	Auditor	Admin	Audit I
14	DEEPAK KUMAR D J	3101672	Auditor	General	Audit I
15	DEEPU KUMAR	3101316	AAO	AMG II	Audit II
16	DHANYA P	3101425	Sr. Auditor	AMG III	Audit I
17	DINESH KUMAR YADAV	3101823	AAO	AMG III	Audit I
18	ESHOO	3101820	AAO	Entt	Audit II
19	GAURAV VERMA	3101854	AAO	OE (TCR)	Audit I
20	GOPAKUMAR C N	3101185	Sr. Auditor	Cash	Audit II
21	HASAN ABBAS	3101746	AAO	ITS Cell	Audit I
22	HENMINLEN BRANDON SINGSIT	3101690	AAO	AMG I	Audit II
23	HIMANSHU	5013732	AAO(C)	F&CA	Audit I
24	IRSHAD MD	3101324	Sr. Auditor	AMG II	Audit I
25	JATIN	3101815	AAO	FAU	Audit II

26	JOAKKIM FRANCIS	3101803	AAO	AMG II	Audit I
27	KRISHNA KUMAR MEENA	3101850	AAO	AMG I	Audit I
28	KRISHNA KUMAR S - NO 2	3101199	Sr. Auditor	AMG II	Audit I
29	KRISHNAKUMAR T V	3101570	Sr. Auditor	AMG III	Audit I
30	KUNAL RANJAN	3101805	AAO	AMG I	Audit II
31	LALIT MEENA	3101834	AAO	AMG III	Audit I
32	M PRASAD	3101636	Auditor	AMG III	Audit II
33	MANIKANDAN V K	3101008	Asst. Supervisor	AMG I	Audit I
34	MANISHA VERMA	3101836	AAO	AMG II	Audit I
35	MANJU V M	3100907	Asst. Supervisor	ITRA	DGA(C), Kochi
36	MIDHUN P VARRIER	3101837	AAO	AMG III	Audit I
37	MOHAMED SAMEER P	3101217	Sr. Auditor	AMG III	Audit I
38	NAMALA MEHAR CHAITANYA	3101868	AAO	AMG II	Audit I
39	NANCY NEMWAL	3101712	AAO	AMG III	Audit I
40	NEERAJ M	3101826	AAO	AMG I	Audit I
41	NIMIT KUMAR	3101754	AAO	AMG III	Audit I
42	NINU M D	3101190	Sr. Auditor	FAP	Audit II
43	NIPIN PRAKASH	3101549	Sr. Auditor	Cash	Audit II
44	PALLAV MAJUMDAR	3101687	AAO	ITRA	DGA(C) Kochi
45	PAWAN SAROHA	3101847	AAO	AMG III	Audit II
46	PRIYA GOYAL	3101810	AAO	Training Cell	Audit I
47	RAGHVENDRA YADAV	3101839	AAO	AMG III	Audit II
48	RAHUL RAJ	3101842	AAO	AMG III	Audit II
49	RAIHANATH M	3101189	Sr. Auditor	Rep(AMG II)	Audit II
50	RAJKUMAR	3101855	AAO	AMG III	Audit I
51	RAKESH GODARA	3101856	AAO	FAU	Audit II
52	RAKESH KUMAR	3101811	AAO	CRA	DGA(C) Kochi
53	RANJEET KUMAR	3101693	AAO	ITRA	DGA(C) Kochi
54	REMYA B NAIR	3101169	Sr. Auditor	IA	Audit I
55	RINKI	3101714	AAO	FAP	Audit II
56	RUCHIKA	3101748	AAO	AMG I	Audit II
57	SACHIN	3101824	AAO	AMG I	Audit II
58	SAHIL	3101809	AAO	Rep (AMG III)	Audit II
59	SAMIR LALWANI	3101891	AAO	ITRA	DGA(C) Kochi
60	SANCHIT DIWAKAR	3101685	AAO	ITRA	DGA(C) Kochi
61	SANTOSH KUMAR	3100887	AAO	CRA	DGA(C) Kochi
62	SAURABH RANA	5013581	AAO (C)	F&CA	Audit I
63	SAYA YADAV	3101886	AAO	FAU	Audit II
64	SHIV PUJAN KUMAR	3101818	AAO	CE	DGA(C) Kochi
65	SONAM	3101813	AAO	FAU	Audit II
66	SONU KUMAR BARNWAL	3101828	AAO	AMG III	Audit II
67	SONU KUMAR MEENA	3101711	AAO	AMG II	Audit I
68	SUDHEER KUMAR	3101848	AAO	AMG III	Audit I
69	SUMANT KUMAR	3101846	AAO	AI Cell	Audit I
70	SUNIL KUMAR (No.3)	5013735	AAO (C)	AMG II	Audit II
71	TARUN	3101853	AAO	AMG I	Audit II
72	VIJENDRA KUMAR RAISWAL	3101742	AAO	AMG II	Audit I
73	VIKASH KHOBRA	3101843	AAO	AMG III	Audit II
74	VISHNU N BABU	3101569	Sr. Auditor	AMG I	Audit II

प्रतिभागी अपने आधिकारिक ईमेल आईडी का उपयोग करके SAI प्रशिक्षण पोर्टल के माध्यम से पंजीकरण और फीडबैक प्रक्रिया को पूरा कर सकते हैं। अधिकारियों को भी सूचित किया गया है कि वे SAI प्रशिक्षण पोर्टल के माध्यम से ऑनलाइन प्रभाव आकलन को पूरा करें, जिसे प्रशिक्षण कार्यक्रम के अंतिम दिन से 3 महीने की पूर्णता की तिथि से 20 दिनों के भीतर जमा किया जाना है।

The participants may complete the registration and feedback process through SAI Training Portal using their Official email IDs. The officials are also informed to complete the online impact assessment through SAI Training Portal which is to be submitted within 20 days from the date of completion of 3 months from the last day of the training programme.

(उप महालेखाकार के दिनांक 19 नवंबर 2025 के आदेशानुसार)



वरिष्ठ लेखापरीक्षा अधिकारी / प्रशिक्षण
Senior Audit Officer/Training

प्रतिलिपि:-

1. अनुभागीय आदेश बुक/सूचना पट्ट	4. व.अ.प.ले./प्रशा., रोकड, हक्र .प.ले)-I)/(ले.प.-II)
2. संबंधित अधिकारी	5. प्र.म.ले. (ले.प.-I)/(ले.प.-II) के सचिव/निजी सचिव
3. संबंधित समूह अधिकारी	6. सी सेल/आईटी समर्थन कक्ष/हिन्दी कक्ष/सामान्य कक्ष/पी ए ओ/ आई ए

ANNEXURE		
CIVIL		
Sl. No	Name	Remaining Papers
1	ABHIJIT K NAMBIAR	PC 12,14,16
2	ABHIJITH T BINU	PC 2,12,14,16
3	ABHISHEK KUMAR	PC 4,12,14,16
4	ADARSH SINGH	PC 2,3,4,12,14,16
5	ALOK SINGHAL	PC 12,14,16
6	ANAND S	PC 2,9,12,14,16
7	ANAND YADAV	PC 2,3,12,14,16
8	ANEESH S	PC 2,9,12,14,16
9	ANKUR TRIPATHI	PC 9,12,14,16
10	ANSHAMAN SINGH	PC 2,3,12,14,16
11	ANUJ KUMAR	PC 2,12,14,16
12	ASHARAM MEENA	PC 3,4,9,12,14,16
13	AVINASH NATH	PC 12,14,16
14	DEEPAK KUMAR D J	PC 2,3,9,12,14,16
15	DEEPU KUMAR	PC 4,12,14,16
16	DHANYA P	PC 9,12,14,16
17	DINESH KUMAR YADAV	PC 3,12,14,16
18	ESHOO	PC 2,3,4,12,14,16
19	GAURAV VERMA	PC 3,12,14,16
20	GOPAKUMAR C N	PC 2,12,14,16
21	HASAN ABBAS	PC 9,12,14,16
22	HENMINLEN BRANDON	PC 9,12,14,16
23	IRSHAD MD	PC 1,2,3,4,9,12,14,16
24	JATIN	PC 3,12,14,16
25	JOAKKIM FRANCIS	PC 3,4,12,14,16
26	KRISHNA KUMAR MEENA	PC 2,4,12,14,16
27	KRISHNA KUMAR S - NO 2	PC 2,3,4,12,14,16
28	KRISHNAKUMAR T V	PC 2,3,4,9,12,14,16
29	KUNAL RANJAN	PC 2,9,12,14,16
30	LALIT MEENA	PC 12,14,16
31	M PRASAD	PC 3,12,14,16
32	MANIKANDAN V K	PC 2,3,4,9,12,14,16
33	MANISHA VERMA	PC 12,14,16

34	MANJU V M	PC 9,12,14,16
35	MIDHUN P VARRIER	PC 12,14,16
36	MOHAMED SAMEER P	PC 9,12,14,16
37	NAMALA MEHAR CHAITANYA	PC 2,12,14,16
38	NANCY NEMWAL	PC 3,9,12,14,16
39	NEERAJ M	PC 12,14,16
40	NIMIT KUMAR	PC 12,14,16
41	NINU M D	PC 12,14,16
42	NIPIN PRAKASH	PC 9,12,14,16
43	PALLAV MAJUMDAR	PC 12,14,16
44	PAWAN SAROHA	PC 12,14,16
45	PRIYA GOYAL	PC 2,3,4,12,14,16
46	RAGHVENDRA YADAV	PC 2,3,9,12,14,16
47	RAHUL RAJ	PC 1,2,3,9,12,14,16
48	RAIHANATH M	PC 3,9,12,14,16
49	RAJKUMAR	PC 4,12,14,16
50	RAKESH GODARA	PC 3,12,14,16
51	RAKESH KUMAR	PC 3,12,14,16
52	RANJEET KUMAR	PC 2,12,14,16
53	REMYA B NAIR	PC 2,12,14,16
54	RINKI	PC 2,3,9,12,14,16
55	RUCHIKA	PC 3,12,14,16
56	SACHIN	PC 2,3,12,14,16
57	SAHIL	PC 12,14,16
58	SAMIR LALWANI	PC 12,14,16
59	SANCHIT DIWAKAR	PC 12,14,16
60	SANTOSH KUMAR	PC 3,9,12,14,16
61	SAYA YADAV	PC 12,14,16
62	SHIV PUJAN KUMAR	PC 3,9,12,14,16
63	SONAM	PC 3,4,9,12,14,16
64	SONU KUMAR BARNWAL	PC 3,9,12,14,16
65	SONU KUMAR MEENA	PC 9,12,14,16
66	SUDHEER KUMAR	PC 12,14,16
67	SUMANT KUMAR	PC 12,14,16
68	TARUN	PC 9,12,14,16
69	VIJENDRA KUMAR RAISWAL	PC 2,9,12,14,16

70	VIKASH KHOBRA	PC 2,3,4,9,12,14,16
71	VISHNU N BABU	PC 2,3,12,14,16

	Commercial	
1	HIMANSHU	PC 2,8,10,12,14,20
2	SAURABH RANA	PC 2,8,12,14,20
3	SUNIL KUMAR	PC 2,8,10,12,14,20

Syllabus, Schedule and Course Content for SAS Training

Schedule for the Training

FN Session 1 : 9:00 am to 10:15 pm

FN Session 2: 10:15 to 11:15

FN Session 3: 11:45 to 01:00pm

AN Session4 : 2:00 pm to 03:15 pm

AN Session5 : 03:30 pm to 04:45 pm

Break: 11.15 am to 11.30 am & 3.15 pm to 3.30 pm

	Session	Topic	Content	Faculty
DAY 1 26.11.2025	1&2	PC 2 Statistics and its application for Audit	Descriptive statistics • Graphical and numerical representation of data • Measures of central tendency (mean, median, mode) and dispersion • Basic Concepts of Correlation. • Sampling techniques (Questions should test the ability of candidates to apply statistical concepts in a typical audit situation)	Shri. Manikantan Nair. S, AAO
	3	PC -3 Information Technology	Introduction to Computers MS Excel, MS Office, MS Power Point	V.SJayachandran, Sr.AO
	4&5	PC 4	MSO A&E - Vol. I Chapter – 3 to 7	Suresh V, AAO (Rtd)
DAY 2 27.11.2025	1 & 2	PC 3 : IT	1.3 Computer Networks: Overview of LAN/WAN/Internet and cloud computing concepts (IaaS, PaaS, SaaS). 1.4 Introduction to AI/ML: Basic concepts and real-world applications in auditing. 1.5 AI in Auditing: 2.1 DBMS and RDBMS Basics: Designing databases and principle of normalization. 2.2 Relational Databases: Understanding integrity constraints, primary and foreign keys, and data manipulation techniques. Concept of action query, Joins, views, data manipulation, etc. 2.3SQL Queries: Crafting basic queries (we need to mention what	Kesavan Nampoothiri, AAO

			kind of queries to make things specific), Utilizing Joins, views, and action queries. 4.4 CAG's AI Strategic Framework for Audit: Introduction and foundational concepts.	
	3		Situation or use case based exercise on IT Audit Information Technology (Practical) MS Excel : Functions (VLookup, INDEX and MATCH append functions, etc.), Pivot tables, Power Pivot, What- if analysis, data validation, conditional formatting. Using CAAT tool used in IAAD like Tableau, Knime or SQL queries.	
	4&5	PC 4	MSO A&E Vol. I Chapter 8,9,10,11,16	
DAY 3 28.11.2025	1 & 2	PC 9	Final Accounts Of Sole Proprietorship concerns Analysis of Financial Statements: Ratio Analysis, Common-Size Statements, Comparative Statements, Trend Analysis, Funds Flow Analysis/Statements, Cash Flow Analysis/Statements.	Gopesh Kumar, AAO
	3			
	4	PC 4	MSO A&E Vol. I chapters 17,19,&20	Suresh V, AAO(Rtd)
	5	PC 14	Certification of Externally AIDED PROJECTS a. Objectives of Externally Aided Projects b. Format of Accounts c. Audit procedure and time schedule for certification d. General terms and conditions of the agreement for the implementation of projects	Kesavan Nampoothiri, AAO
DAY 4 01.12.2025	1 &2	PC 9	Accounting standards Accounting Standards issued by the Institute of Chartered Accountants of India with specials reference to : AS1,2,3,4,5,9	Prasanth , Sr.AO

01.12.2025	3 to 5		Accounting standards Accounting Standards issued by the Institute of Chartered Accountants of India with special reference to: 9,10,12,13,15,18,21,26,28 & 29	GC Narayana Potti, Sr.AO(C)
DAY 5 02.12.2025	1	PC 4	Books of Forms referred in CPWD Code	Vattaparambil Biju Sreedhar, AAO
	2&3	PC 8	CPWD works Manual 2019	Vattaparambil Biju Sreedhar, AAO
	4&5	PC 12	IDI's Performance Audit ISSAI Implementation Handbook (latest edition, including in appendices-VI presently) IDI's Compliance Audit ISSAI Implementation Handbook latest edition (VI presently)	Narayanan Potti GC, Sr.AO (C)
DAY 6 03.12.2025	1 & 2	PC -16 PWD	Public Works Audit Basics of Contract Management including General Conditions of Contract, Audit of Contracts, Audit of Stores and Stock, Aspects of Project Management (Environment Impact Analysis, Detailed Project Report, Land acquisition, coordination with other organisations)	Vattaparambil Biju Sreedhar, AAO / KK Manojkumar, Sr.AO
	3			
	4 & 5	PC -16 Local Bodies Audit	Local Bodies Audit Provisions of auditing Standards, Guidelines and Manuals, etc. related to Local Bodies Audit: (i) 73rd and 74th Amendments to the Constitution and details thereof, (ii) Latest recommendations of Central Finance Commission so far as these relate to Local Bodies only, (iii) Auditing Standards for Panchayati Raj Institutions and Urban Local Bodies issued by the C&AG of India, (iv) Manual of Instruction for Audit of PRIs issued by the C&AG of India in December 2002.	T P Suresh, Sr.AO

DAY 7 04.12.2025	1 & 2	PC 2 Government Audit	Principles and Standards of Auditing International Standards- INTOSAI Principles and selected standards and guidance.	Prasanth S, Sr.AO (C)
	3 &4		i. ISSAI- 1, 10, 100, 200, 300, 400	
	5	PC 8	MSO (A&E) Vol. II 1. Receipt & Payment Rules 1983 2. CPWA code 3. Accounts Code Vol.III 4. MSO (A&E) Vol.I (Not included as already included in PC 4) 5. CPWD works manual 2019 6. FRSR Part I & IV (not included as already included in PC 4) Companies)Accounting Standards) Rules 2021 & Ind AS 36, 37, 115 (Ind AS 1,2,7,8,10,16,19,20 not included as already included in PC 9)	Xavier MJ, AAO/Rtd
DAY 8 05.12.20 25	1	PC 14	Practice Note 1.Practice Note for Audit of Union Government Finance Accounts & Appropriation Accounts (Civil) issued by O/o DGA (F&C)	Xavier MJ, AAO/Rtd
	2&3		2.Budget Documents including Budget at a glance, key budget documents such as Annual Financial Statements, Demand for grants, Finance bill, appropriation bill/Act. Etc. 3.Government Budget Principles and Practice- Dr. C.N.Sudarsanana)	
	4&5		4.Contitutional provisions related to budgeting and appropriation of funds (Articles-112-117, 202-207) 5.Latest Finance Commission Report 6.Topics related to flow of resources from Union and State Governments ie, Grant-in-aid, Compensation of GST, Centrally sponsored Schemes, Central Assistance, EAP from the latest report of Finance Commission 7.Checklist issued by CAG HQ dated 6 th April 22 regarding Budget Review	

DAY 9 08.12.20 25	1 & 2	PC 16 GST	a. Constitutional Aspects, GST Council, Administration of GST, Assessment and Audit, Dual GST Model, GST (Compensation to States) Act, 2017 GST Network,	G C Krishnan Potti, Sr.AO
	3		b. Levy and collection of CGST & IGST – Application of CGST/IGST law, concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters, charge of tax, exemption from tax, composition levy, Distribution of IGST,	
	4&5	PC 16 Income Tax	(i) Assessment year, Previous year, Person, Assessee, Charge of income-tax, Income, Gross Total Income, Total income and tax liability, Agricultural Income, Difference between exemption and deduction, Definition of Manufacture, Capital Asset, Company, Fair market value, Capital receipts vs Revenue receipts, Capital expenditure vs Revenue Expenditure, Method of accounting, Residential status of Individual & Company, Relation between residential status and incidence of tax, Receipt & Accrual of income, Income deemed to accrue or arise in India;	Vishnudevi Rajasenani, Sr.AO
DAY 10 09.12.20 25	1&2	PC 16 GST	c. Place of supply, time and value of supply,	Praveen Thennassery, AAO/ GC Krishnan Potti, Sr.AO
	3		d. Input Tax Credit, Computation of GST Liability, Procedures of GST – registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work, Provisions relating to e-commerce, GST Forms (GST REG-01, GSTR 1, GSTR 4, GSTR 10, GST PMT 01, GST-RFD-01, GST ITC-01).	
	4&5	PC 16 Income Tax	(i) Assessment year, Previous year, Person, Assessee, Charge of income-tax, Income, Gross Total Income, Total income and tax liability, Agricultural Income,	Vishnudevi Rajasenani, Sr.AO

			Difference between exemption and deduction, Definition of Manufacture, Capital Asset, Company, Fair market value, Capital receipts vs Revenue receipts, Capital expenditure vs Revenue Expenditure, Method of accounting, Residential status of Individual & Company, Relation between residential status and incidence of tax, Receipt & Accrual of income, Income deemed to accrue or arise in India; (ii) Income Computation and Disclosure Standards (ICDS): ICDS I Accounting Policies ICDS II Valuation of Inventories ICDS III Construction contracts ICDS IV Revenue Recognition ICDS V Tangible Fixed Assets ICDS VI Effects of Changes in Foreign Exchange Rates ICDS VII Government Grants ICDS VIII Securities ICDS IX Borrowing Costs ICDS X Provisions, Contingent Liabilities and Contingent Assets	
DAY 11 10.12.2025	1&2	PC 16 Income Tax	(ii) Income Computation and Disclosure Standards (ICDS): ICDS I Accounting Policies ICDS II Valuation of Inventories ICDS III Construction contracts ICDS IV Revenue Recognition ICDS V Tangible Fixed Assets ICDS VI Effects of Changes in Foreign Exchange Rates ICDS VII Government Grants ICDS VIII Securities ICDS IX Borrowing Costs ICDS X Provisions, Contingent Liabilities and Contingent Assets	Vishnudevi Rajaseenan, Sr.AO
	3		Profits and gains of business or profession – Principles and Computation: Chargeability, General principles governing assessment of business income, Method of accounting, Scheme of deductions and allowances, Depreciation;	
	4&5	PC 8	Companies Accounting Standards rules 2021 AS8, 36,37,115	GC Narayanan Potti, Sr.AO

DAY 12 11.12.2025	1&2	PC 16 Income Tax	(iii)Profits and gains of business or profession – Principles and Computation: Chargeability, General principles governing assessment of business income, Method of accounting, Scheme of deductions and allowances, Depreciation; (iv)Capital gains - Principles and Computation: Meaning of capital asset, Transfer of capital asset, Computation of capital gain, Full value of consideration, Expenditure on transfer, Cost of acquisition, Cost of improvement, indexed cost of acquisition and indexed cost of improvement, Problems on computation of Long Term Capital Gains (LTCG) Tax	Vishnudevi Rajasenan, Sr.AO
	3			
	4&5	PC 9	Accounts of Joint Stock Companies- Accounting for Share Capital and Borrowings, preparation of Final Accounts.	Prasanth S , Sr.AO (C)
DAY 13 12.12.2025	1,2 & 3	PC 8	CPWA Code Account Code Vol. III Receipt and Payment Rules 1983	Xavier M J, AAO/Rtd
	4&5	PC 16 Income Tax	(iv)Capital gains - Principles and Computation: Meaning of capital asset, Transfer of capital asset, Computation of capital gain, Full value of consideration, Expenditure on transfer, Cost of acquisition, Cost of improvement, indexed cost of acquisition and indexed cost of improvement, Problems on computation of Long Term Capital Gains (LTCG) Tax	Vishnudevi Rajasenan, Sr.AO
DAY 14 15.12.2025	1&2	PC 3 IT (Practical and Theory)	1.3 Computer Networks: Overview of LAN/WAN/Internet and cloud computing concepts (IaaS, PaaS, SaaS). 1.4 Introduction to AI/ML: Basic	Kesavan Nampoothiri, AAO

	3		concepts and real-world applications in auditing. 1.5 AI in Auditing:	
	4&5	PC 9	Final Accounts of Non-Profit Organizations – with focus on Fund Accounting	Prasanth S, Sr.AO (C)
	1 to 3	PC 3 IT	3.1 Cybersecurity Fundamentals: Identifying threats, vulnerabilities, and risk mitigation strategies. This has to be drawn specifically from MEITY guidelines and CAG IAAD documents in this regard. Like various types of attacks (ransomware, malware, trojanhorse etc), how they can be injected into IAAD IT infrastructure, what is a secured network, what is anti-virus, importance of End point detection and resolution etc. 3.2 Cyber Laws: Overview of the IT Act 2000, its amendments, and relevant government policies. Cybersecurity Guidelines: MEITY's directives for government employees. 3.3 Data Privacy: Principles of protecting personally identifiable information (PII) and an introduction to Indian data privacy act and rules (whenever framed) 3.4 Information Asset Protection: Ensuring confidentiality, integrity, availability, encryption, and secure communication. 3.5 Knowing what cybersecurity measures have been deployed in IAAD to protect IT assets 3.6 Common Cyber-Attack Methods: Understanding OWASP vulnerabilities and prevalent attack vectors. 3.7 E-Waste Management: Overview of CAG's E- Waste Management Rules and sustainability initiatives. 3.8 CAG's Data Governance Policy: Key aspects and	Gireesh VM, Sr.AO
DAY 15 16.12.20 25				

		Theory & Practical	implementation strategies. Sub-parts of data governance like data management, data archival policy if in place in IAAD, key aspects of the same. 3.9 Digital Personal Data Protection Act, 2023. 3.10 National IT Policies: Insights into Digital India, e-Kranti, and the National e-Governance Plan. 3.11 Guidelines for Indian Government Websites (GIGW): Best practices for website management 3.12 Elthical AI Usage: Principles of ethical AI deployment in governance and auditing. 3.13 Aadhaar Act and subsequent amendments.	
			4.1 CAG's Standing Order on IT Auditing (August 2020): Essential directives and guidelines. 4.2 Control Objectives and Measures: Differentiating between general and IS-specific controls. Differentiating between IT Audit and IT-Assisted Audit. 4.3 CAG's IT Audit Manual 2024: Recent revisions and key takeaways. 4.4 CAG's AI Strategic Framework for Audit: Introduction and foundational concepts.	Gireesh VM, Sr.AO
	4&5	PC 10	Capital Budgeting and Discounted Cash Flow Techniques	Kesavan Nampoothiri, AAO
	1	PC -20	Internal Controls – Nature and Evaluation	Gopesh Kumar , AAO

DAY 16 17.12.20 25	2		Provisions of Companies (Cost Records and Audit) Rules, 2014 as amended from time to time	Prasanth S , Sr.AO (C)
	3		Audit of Autonomous Bodies	Kesavan Nampoothiri, AAO
	4&5	PC 3 IT	Information Technology (Practical)	Kesavan Nampoothiri, AAO & Gireesh VM, Sr.AO
DAY 17 18.12.20 25	1	PC -1 : Language Skills	•.Draft paragraph/ Draft Audit Comments- • Short Essay- • Precise- • Answering questions after reading a passage - Letter writing/ drafting OM-	Shri Hari Kumar R, AAO
	2 &3	PC 2:Audit Process	• Planning and Designing of Audit: Understanding the entity, risk analysis (parameters and techniques), audit programming, desk review, Audit design matrix (identifying criteria and appropriate audit methodology). • Execution Entry/ exit conference, audit requisition/ audit enquiry/ audit observation, Audit evidence (characteristics, evidence gathering and analysis techniques) • Reporting Different types of audit reports of IAAD, Executive summary, characteristics of good audit report • Follow up PAC/Legislative Committees (constitution, interaction with IAAD and different reports), ATN/ATR.	Smt.Deepthi Unnikrishnan, Sr.AO
	4	PC 2	Style Guide IA&AD	Aishwarya K Raj, AAO
	5	PC2	Regulation of Audit and Accounts 2020	K.Suresh, Sr.AO
DAY 18 19.12.20 25	1 & 2	PC -4	Fundamental Rules & Supplementary Rules (Part I): - Provisions relating to the following: (a) General Conditions of Service (b) Pay, Additions to Pay and Pay Fixation (c) Dismissal, Removal and Suspension (d) Retirement (e) Medical Certificate of Fitness on first.	Shri. Manikantan Nair. S, AAO

			FR &SR Part IV-DA, DR & HRA	
	3	PC 4	Account code for AG	Xavier MJ, AAO/.Rtd
	4&5	PC 4	Civil Accounts Manual –Ch16 Accounting Rules for Treasury 1992	Xavier MJ,AAO/Rtd

For Commercials

From 9.12.2025 to 12.12.2025 separately for PC 10 & PC -20

<u>Schedule for the Training</u>				
FN Session 1 : 9:00 am to 10:15 pm				
FN Session 2: 10:15 to 11:30				
FN Session 3: 11:45 to 01:00pm				
AN Session4 : 2:00 pm to 03:15 pm				
AN Session5 : 03:30 pm to 04:45 pm				
Break: 11.15 am to 11.30 am & 3.15 pm to 3.30 pm				
	Session	Topic	Content	Faculty
09.12.2025	1 to 5	PC 10 Advance Accounting	1. Accounts of Non-profit organisations- Receipts and Payments and Income & Expenditure Accounts & Balance Sheet	Biju PV, Sr.AO
10.12.2025	1 to 5	PC 10 Advance Accounting	1.Accounts from Incomplete records 2.Insurance claims	
11-12.2025	1 &2	PC 10	Accounts from Incomplete Records Continue...	
	3 to 5	PC 20	Auditing Standards issued by the C&AG of India (As amended from time to time) Chapter 1: Basic Postulates Chapter 2: General Standards Chapter 3: Specific Standards Standards on Auditing issued by ICAI(as amended from time to time): i. SA 200: overall Objectives of the Independent Auditor and the Conduct of an Audit in accordance with Standards on Auditing ii. SA 220: Quality Control for an Audit of Financial Statements. iii. SA 230: Audit Documentation iv. SA 240: The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements v. SA 300: Planning an Audit of Financial Statements vi. SA 315: Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment. vii. SA 320: Materiality in Planning	

			and Performing and Audit viii. SA 450: Evaluation of Misstatements Identified During the Audit ix. SA 500: Audit Evidence x. SA 520: Analytical Procedures xi. SA 530: Audit Sampling xii. SA 570: (Revised): Going Concern Continued	
12.12.2025	1 to 5	PC 20 Commercial Audit	Auditing Standards issued by the C&AG of India (As amended from time to time) Chapter 1: Basic Postulates Chapter 2: General Standards Chapter 3: Specific Standards Standards on Auditing issued by ICAI(as amended from time to time): i. SA 200: overall Objectives of the Independent Auditor and the Conduct of an Audit in accordance with Standards on Auditing ii. SA 220: Quality Control for an Audit of Financial Statements. iii. SA 230: Audit Documentation iv. SA 240: The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements v. SA 300: Planning an Audit of Financial Statements vi. SA 315: Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment. vii. SA 320: Materiality in Planning and Performing and Audit viii. SA 450: Evaluation of Misstatements Identified During the Audit ix. SA 500: Audit Evidence x. SA 520: Analytical Procedures xi. SA 530: Audit Sampling xii. SA 570: (Revised): Going Concern SA 700 (Revised): Forming an Opinion and Reporting on Financial Statements xiv. SA 701: Communicating Key Audit Matters in the Independent Auditor's Report xv. SA 705 (Revised): Modifications to the Opinion in the Independent Auditor's Report xvi. SA 706 (Revised): Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Reports.	