

**भारतीय लेखापरीक्षा और लेखा विभाग
क्षेत्रीय प्रशिक्षण संस्थान, राँची**

**PHASE II - INDUCTION TRAINING PROGRAMME FOR DIRECTLY
RECRUITED ASSISTANT AUDIT OFFICERS**

चरण II - डायरेक्टली रिक्रूटेड असिस्टेंट ऑडिट ऑफिसर्स के लिए इंडक्शन ट्रेनिंग प्रोग्राम

: 01-09-2021 to 30-11-2021
(Schedule for October and November 2021)

SESSION TIMINGS	NON-SESSION TIMINGS
I - 10.15 AM to 11.30 AM	Tea Break -11.30 AM to 11.45 AM Lunch Break 1.00 to 2.15 PM Tea Break- 3.30 PM to 3.45 PM
II - 11.45 AM to 01.00 PM	
III- 02.15 PM to 03.30 PM	
IV- 03.45 PM to 05.00 PM	

02/10/2021	HOLIDAY ON OCCASION OF GANDHI JAYANTI		
03/10/2021	SUNDAY		
Day 27 04/10/2021 (Monday)	I & II	Audit of Appropriation and Finance Accounts	Faculty From PAG (Audit) Jharkhand
	III & IV	Ethics and Governance	Jyoti Prabha Toppo SAO/CF
Day 28 05/10/2021 (Tuesday)	I & II	Audit of Forests	Faculty From PAG (Audit) Jharkhand
	III & IV	Revenue Audit- Direct Taxes	S S Pandey Retd. SAO
Day 29 06/10/2021 (Wednesday)	I & II	Audit of Appropriation and Finance Accounts	Faculty From PAG (Audit) Jharkhand
	III & IV	Audit Quality management Framework	Jyoti Prabha Toppo SAO/CF
Day 30 07/10/2021 (Thursday)	I & II	Revenue Audit- Indirect taxes	Faculty from PDA Central Br. Ranchi
	III & IV	Statistical Sampling- Concepts and techniques	Dr. P.S.Pundir, Asst. Professor, Statistics Deptt, Allahabad University

Day 31 08/10/2021 (Friday)	I & II	Preparation of State Finances Audit Report	Faculty From PAG (Audit) Jharkhand
	III & IV	Statistical Sampling- Concepts and techniques- contd.	Dr. P. S. Pundir, Asst. Professor, Statistics Deptt, Allahabad University
09/10/2021	SECOND SATURDAY		
10/10/2021	SUNDAY		
Day 32 11/10/2021 (Monday)	I & II	Overview of Railway Audit	Walter Toppo Retd. SAO Railway Audit
	III & IV	Overview of Defence Audit	Faculty from DG DS Patna
Day 33 12/10/2021 (Tuesday)	I & II	Overview of Finance and Communications Audit	Faculty from DG F& C Audit, Br. Patna
	III & IV	PAC & CoPU - Composition and Functions	Faculty from PAG (Audit) Bihar
13/10/2021 to 17/10/2021	DUSSHERA HOLIDAYS		
Day 34 18/10/2021 (Monday)	I & II	Financial Accounting – Accounting process including recording of transactions, Trial balance	Ms. Jyoti Sushma, Lecturer, Loyola College
	III & IV	Overview of Commercial Audit	Jyoti Prabha Toppo SAO/CF
19/10/2021 (Tuesday)	MILAD-UL-NABI		
Day 35 20/10/2021 (Wednesday)	I & II	CAAT IDEA	IT Faculty
	III & IV	CAAT IDEA	Faculty from PAG (Audit) Jharkhand
Day 36 21/10/2021 (Thursday)	I & II	Financial Accounting- Preparation of Financial Statements, rectifications of errors	Pawan Sinha, AAO PAG (Audit) Jharkhand
	III & IV	Environment Audit- laws of Conservation of natural Resources inc Forestry and Wildlife	Dr. Kanchan, Guest Faculty Ranchi University
Day 37 22/10/2021 (Friday)	I & II	Financial Accounting- Sole Proprietorship, Analysis of Financial statements	Pawan Sinha, AAO PAG (Audit) Jharkhand
	III & IV	Overview of OIOS	Punit Bharti AAO (OIOS)

Day 38 23/10/2021 (Saturday)	I & II	CAAT IDEA	IT Faculty
	III & IV	Financial Accounting- Joint Stock Company	Pawan Sinha, AAO PAG (Audit) Jharkhand
24/10/2021	SUNDAY		
Day 39 25/10/2021 (Monday)	I & II	Cost Accounting- Introduction Material, labour and direct expenses	Jyoti Prabha Toppo SAO/CF
	III & IV	Introduction to GST- Basic concepts and overview	Faculty from O/o PDA Central Lucknow, Branch: Patna
Day 40 26/10/2021 (Tuesday)	I & II	Cost Accounting- Overheads- factory /office and Administrative overheads, Selling and Distribution overheads	Faculty from PDA Steel Ranchi
	III & IV	Audit of GST- Procedure and process	Faculty from O/o PDA Central Lucknow, Branch: Patna
Day 41 27/10/2021 (Wednesday)	I & II	Pension Rules- theory and practical	Pravin Kumar CF/IT
	III & IV	Audit of Contracts	Walter Toppo Retd. SAO Railway Audit
Day 42 28/10/2021 (Thursday)	I & II	Pension Rules- theory and practical	Pravin Kumar CF/IT
	III & IV	GPF Rules	Vivekanand AAO, O/o PAG (A&E) Jharkhand
Day 43 29/10/2021 (Friday)	I & II	Annual Performance Appraisal Report	Mithilesh Kumar Jha SAO, RTI Ranchi
	III & IV	New Pension Scheme	Vivekanand AAO, O/o PAG (A&E) Jharkhand
Day 44 30/10/2021 (Saturday)	I & II	Compliance Audit	Walter Toppo Retd. SAO Railway Audit
	III & IV	Audit of Externally aided Projects	Faculty from PAG (Audit) Jharkhand
31/10/2021	SUNDAY		
Day 45 01/11/2021 (Monday)	I & II	Audit of Fraud and Corruption- basic concepts, categories and modus operandi	Faculty from PAG (Audit) Bihar
	III & IV	Discussion on Compliance Audit paras	Faculty from PAG (Audit) Jharkhand

Day 46 02/11/2021 (Tuesday)	I & II	Audit of Fraud and Corruption- potential risks and fraud indicators and high risk areas. Case studies	Faculty from PAG (Audit) Bihar
	III & IV	Audit of Grants –in aid and loans- audit approach, issues for audit scrutiny. Case studies	Faculty from PAG (Audit) Jharkhand
03/11/2021 to 05/11/2021		DIWALI HOLIDAYS	
Day 47 06/11/2021 (Saturday)	I & II	Audit of Autonomous Bodies- basic concepts and overview	Faculty from PDA Steel Ranchi
	III & IV	IT Security	IT Faculty
07/11/2021	SUNDAY		
Day 48 08/11/2021 (Monday)	I & II	Preparation of SAR – important points to be seen	Faculty from PDA Steel Ranchi
	III & IV	Cloud Computing	IT Faculty
Day 49 09/11/2021 (Tuesday)	I & II	Audit of Public Works and Projects- An Introduction	Faculty from AG (Audit-II) Odisha, Bhubaneshwar
	III & IV	MS Powerpoint	IT Faculty
10/11/2021	CHHATH		
Day 50 11/11/2021 (Thursday)	I & II	Reservations and Concessions in Appointment and Promotion	A Raju FM, RTI Chennai
	III & IV	Audit in IT environment	IT Faculty
Day 51 12/11/2021 (Friday)	I & II	Audit of Works Division	Faculty from AG (Audit-II) Odisha, Bhubaneshwar
	III & IV	Audit in IT environment	IT Faculty
13/11/2021	SECOND SATURDAY		
14/11/2021	SUNDAY		
Day 52 15/11/2021 (Monday)	I & II	Audit of Roads	Faculty from AG (Audit-II) Odisha, Bhubaneshwar

	III & IV	Audit of PPP Projects	Faculty from PAG (Audit) Jharkhand
Day 53 16/11/2021 (Tuesday)	I & II	Discussion on case studies of Audit of PPP Projects	Faculty from PAG (Audit) Jharkhand
	III & IV	PFMS and iBEMS	P K Gupta Retd Supervisor
Day 54 17/11/2021 (Wednesday)	I & II	Data Analytics	IT Faculty
	III & IV	Data Analytics	IT Faculty
Day 55 18/11/2021 (Thursday)	I & II	Data Analytics	IT Faculty
	III & IV	Data Analytics	IT Faculty
19/11/2021	GURU NANAK JAYANTI		
Day 56 20/11/2021 (Saturday)	I & II	Procurement Procedure in Government Departments	V K Mathur Ex-ED SAIL
	III & IV	Group Discussion/ Quiz	Jyoti Prabha Toppo SAO/CF
21/11/2021	SUNDAY		
Day 57 22/11/2021 (Monday)	I & II	Introduction to GeM	P K Gupta Retd Supervisor
	III & IV	Accounting Standards issued by ICAI	Ajay Deep Wadhwa CCL Ranchi
Day 58 23/11/2021 (Tuesday)	I & II	Accounting Standards issued by ICAI	Ajay Deep Wadhwa CCL Ranchi
	III & IV	Audit of Urban Local Bodies	Faculty from PAG (Audit) Jharkhand
Day 59 24/11/2021 (Wednesday)	I & II	Audit Reporting- Introduction and Components of Audit Paragraph	Jyoti Prabha Toppo SAO/CF
	III & IV	Municipal Accounting System	Faculty from PAG (Audit) Jharkhand
Day 60 25/11/2021 (Thursday)	I & II	Framework of IND AS 1. Presentation of Financial Statements (Ind-AS 1) 2. Fair Value Presentation (Ind-AS 113)	Chartered Accountant

	III & IV	Property, plant and equipment (Ind-AS 16), Impairment of assets (Ind-AS 36),	Chartered Accountant
Day 61 26/11/2021 (Friday)	I & II	Inventories (Ind-AS 2), Non-current assets held for sale & Discontinued Operations (Ind-AS 105) Accounting Policies, Changes in Accounting Estimates and Errors (Ind-AS 8), Events after the Reporting Period (Ind-AS 10)	Chartered Accountant
	III & IV	Audit Reporting- language and issues to be seen as per Style Guide	Jyoti Prabha Toppo SAO/CF
Day 62 27/11/2021 (Saturday)	I & II	Ind-AS 115 Revenue from Contracts with Customers Contingent Liabilities and Contingent Assets (Ind-AS 37)	Chartered Accountant
	III & IV	MS Access	IT faculty
28/11/2021	SUNDAY		
Day 63 29/11/2021 (Monday)	I & II	MS Access	IT faculty
	III & IV	MS Access	IT faculty
Day 64 30/11/2021 (Tuesday)	I & II	Case studies of recent Audit Report(Civil)	Faculty from PAG (Audit) Jharkhand
	III & IV	Evaluation and Valediction	DG RTI Ranchi