



INDIAN AUDIT AND ACCOUNTS DEPARTMENT

Regional Training Institute Chennai

CALENDAR OF TRAINING PROGRAMMES 2021 - 2022



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Preface

We are extremely delighted to present the Annual Calendar of Training Programme for the year 2021-22 of the Regional Training Institute, Chennai. The Annual Training Calendar has been drawn up on the basis of the recommendations of the Regional Advisory Committee, the Training Need Analysis projected by the user offices and instructions received from Headquarters office. The feedback given by the participants as well as suggestions of user offices have been taken on board while designing the courses.

It is our constant endeavour to fulfil the training requirements of our user offices with the ultimate aim of motivating the trainees to achieve their professional and personal goals through effective training and capacity building.

We have planned 40 General courses and 27 Information Systems courses for the year 2021-22, to cover the training requirements of user offices. While framing the courses due attention has been given to "Goods and Services Tax", "Financial Attest Audit" and "Data Analytics", since this institute has been designated as "Knowledge Centre" in these areas.

I take this opportunity to acknowledge the continuous support and guidance rendered by ADAI (Training), Director General (Training), Training Wing of Headquarters office and the Members of Regional Advisory Committee.

RTI, Chennai
March 2021



S.RAJANI
Director General

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| | (iv) Audit of Public Works & Projects, Forests | |
| | (v) Performance Auditing | |
| | (vi) Workshop on 'Right to Information Act' and other legal aspects | |
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| | (ix) Audit of High Value Contracts including Dispute Resolution | |
| | (x) Inventory Management | |

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| (xix) | Goods and Service Tax | |
| (xx) | Awareness of Environment Issues | |
| (xxi) | Public Financial Management System | |
| (xxii) | Treasury Inspection | |
| (xxiii) | Training for Trainers | |
| | II. Information System (IS) courses | |
| (i) | Audit in IT Environment | |
| (ii) | Oracle – SQL Queries | |
| (iii) | MS Excel - Basic | |
| (iv) | MS Excel - Advanced | |
| (v) | Information System Security Management | |
| (vi) | MS Access - Basic | |
| (vii) | MS Access - Advanced | |
| (viii) | IDEA & IS Audit (Basic) | |
| (ix) | Data Analytics | |
| (x) | Data Analytics using R | |

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Regional Training Institute, Chennai

Annual Training Calendar for the Year: 2021 -2022

A) Profile

I. Introduction:

The Regional Training Institute, Chennai, established in the year 1979, is one of the pioneering training institutes of the Indian Audit and Accounts Department. It is located in the AG's Office Complex at 361 Anna Salai, Teynampet, Chennai. The Regional Training Institute functions under the supervision and guidance of the Principal Director, who is assisted by six Core Faculty Members and a team of officers and staff to support administrative requirements. The Institute conducts Specialized Courses on Finance and Appropriation Accounts, Civil and Commercial Audit courses. This Institute conducts IS courses like Data Analytics, Data Analytics using 'R', Data Extraction and Analysis using PostgreSQL, Oracle-SQL Queries, IS Security Management System, IDEA & IS Audit (Basic), MS Excel, MS Access , Audit in IT Environment and other basic computer training as required by the user offices.

The Institute has an Academic and Administrative Block, with a separate Hostel Block consisting of 29 air-conditioned rooms. The existing Academic and Administrative Block has two air-conditioned Information Systems Laboratories with a capacity to train 25 persons each, a Lecture Hall and a Conference Hall with a capacity to accommodate about 35 participants each. This Institute is equipped with state-of-the-art audio-visual training aids like multimedia projectors, personal computers, printers, scanners, photocopiers etc. The Information Systems Labs are equipped with computers which are all networked (LAN). The Administrative Block consists of office chambers for the Principal Director, Faculty Members and Administration staff.

II. **Jurisdiction:**

The institute caters to the training needs of all the IA&AD offices located in Tamil Nadu, Puducherry and Kerala.

III. **Regional Advisory Committee (RAC):**

The composition of the RAC is indicated below:

1. Principal Accountant General (Audit) - I, Tamil Nadu
2. Principal Accountant General (Audit) - I, Kerala
3. Accountant General (Audit) - II, Tamil Nadu & Puducherry
4. Principal Accountant General (Audit) - II, Kerala
5. Principal Director of Audit (Central), Chennai
6. Director General of Commercial Audit & MAB, Chennai
7. Director General of Audit (Southern Railway), Chennai
8. Accountant General (A&E), Tamil Nadu
9. Principal Accountant General (A&E), Kerala
10. Director General, RTI, Chennai – Member Secretary
11. Director, Office of the PDA, Defence Services, Pune at Chennai
12. Director, Office of the PDA, Ordnance Factories, Kolkata at Avadi
13. Director, Office of PDA (A,F &WR) (South Zone), New Delhi at Chennai
14. Director, Office of DG, F&C, Chennai
15. Director, Office of DG, F&C, Thiruvananthapuram
16. Representative from Headquarters Office

IV. **Knowledge Centre:**

RTI, Chennai is being designated as the Knowledge Centre in “**Goods and Services Tax**”, “**Financial Attest Audit of Government Accounts**” and “**Data Analytics**”. RTI has been assigned to play a key role in the process of shifting to a competency based framework for training and to be a reservoir of comprehensive knowledge and data in the designated area besides assimilating technologies with a view to

enabling learning anywhere, anytime for the user offices and conducting research and developing case studies.

- As a part of our activities in the Knowledge Centre Topics, an All India Workshop on “Goods and Services Tax” for Group A and B officers has been scheduled during September 2021. An All India Workshop on “Preparation of Audit Report on State Finances” for Group A and B officers has been scheduled during December 2021 and an All India Workshop on “Data Analytics” has been scheduled in March 2022.
- Courses on “Financial Attest Audit Module 1 (State Govt. Accounts) including SFR” have been scheduled in May 2021. Courses on “Goods and Services Tax” have been scheduled in June 2021, December 2021 and March 2021.
- Courses on “Data Analytics” have been scheduled in April 2021 and February 2022. Special courses on “Data Analytics using R” have been scheduled in August 2021 and January 2022.

V. Courses at a Glance:

GENERAL COURSES 2021 - 2022 AT A GLANCE

| Sl. No. | Course Title | No. of Courses | Course Duration Days | No. of Slots Allotted |
|---------------------------------|---|----------------|----------------------|-----------------------|
| CIVIL COURSES | | | | |
| 1. | Audit of Public Works & Projects, Forests | 1 | 5 | 15 |
| 2. | Performance Auditing | 2 | 10 | 33 |
| 3. | Audit of Public Private Partnership Infrastructure Projects | 1 | 5 | 15 |
| 4. | Audit of Autonomous bodies including Certification Audit of Accounts | 1 | 5 | 24 |
| 5. | Financial Attest Audit Module 1 (State Government Accounts) including SFR | 1 | 5 | 26 |
| 6. | All India Workshop on Preparation of Audit Report on State Finances | 1 | 3 | -- |
| 7. | Audit of State Government Receipts | 1 | 3 | 10 |
| 8. | Compliance Auditing | 2 | 6 | 37 |
| COMMERCIAL AUDIT COURSES | | | | |
| 9. | Audit of Direct Taxes | 1 | 5 | 19 |
| 10. | Indian Accounting Standards | 2 | 10 | 33 |
| 11. | Companies Act 2013 | 1 | 5 | 15 |
| 12. | Audit of High Value Contracts including Dispute Resolution | 1 | 4 | 23 |
| 13. | Goods and Services Tax | 2 | 10 | 53 |
| 14. | All India Workshop on "Goods and Services Tax" | 1 | 5 | -- |
| 15. | Inventory Management | 1 | 3 | 16 |
| 16. | Internal Controls /Internal Audit | 2 | 10 | 32 |
| 17. | Frauds and Forensic Audit | 1 | 3 | 22 |

| | | | | |
|------------------------|--|-----------|------------|------------|
| 18. | Audit of PSUs including Certification of Accounts | 1 | 5 | 18 |
| 19. | Reporting on Corporate Governance, Corporate Social Responsibility and Sustainable Development | 1 | 3 | 16 |
| 20. | Corporate Finance and Taxation | 1 | 4 | 15 |
| SPECIAL COURSES | | | | |
| 21. | Management Development Programme | 2 | 12 | 41 |
| 22. | Mandatory Training for PS / PA / Stenos | 1 | 11 | -- |
| 23. | Workshop on 'Right to Information Act' and other legal aspects | 2 | 4 | 39 |
| 24. | Awareness of ISSAI | 1 | 3 | 17 |
| 25. | Audit Evidence & Audit Reporting | 1 | 3 | 26 |
| 26. | Training for Trainers | 1 | 4 | 23 |
| 27. | Treasury Inspection | 1 | 6 | 14 |
| 28. | Awareness of Environmental Issues | 1 | 3 | 20 |
| 29. | Noting and Drafting Skills | 2 | 4 | 55 |
| 30. | PFMS as tool in Audit | 1 | 2 | 25 |
| 31. | Public Financial Management System | 2 | 4 | 42 |
| | Total | 40 | 165 | 724 |

IS COURSES FOR THE YEAR 2021 -2022 AT A GLANCE

| Sl. No. | Course Title | No. of Courses | Course Duration Days | No. of Slots Allotted |
|---------|--|----------------|----------------------|-----------------------|
| 1. | Audit in IT Environment for Group 'B' Officers | 1 | 6 | 21 |
| 2. | Oracle – SQL Queries | 2 | 10 | 36 |
| 3. | MS Excel – Basic | 3 | 15 | 55 |
| 4. | MS Excel – Advanced | 3 | 15 | 52 |
| 5. | Data Analytics | 2 | 10 | 42 |

| | | | | |
|-----|---|-----------|------------|------------|
| 6. | All India Workshop on “Data Analytics” | 1 | 3 | |
| 7. | Data Analytics using ‘R’ | 2 | 10 | 24 |
| 8. | Data Extraction and Analysis using PostgreSQL | 2 | 10 | 36 |
| 9. | Information System Security Management | 2 | 6 | 29 |
| 10. | IDEA & IS Audit (Basic) | 2 | 10 | 39 |
| 11. | MS Access – Basic | 2 | 10 | 44 |
| 12. | MS Access – Advanced | 2 | 10 | 27 |
| 13. | Audit analysis with Tally data | 2 | 6 | 27 |
| 14. | Training for Trainers | 1 | 3 | 12 |
| | Total | 27 | 124 | 444 |

CALENDAR OF TRAINING PROGRAMMES 2021 - 2022



General Courses

CALENDAR OF TRAINING PROGRAMMES 2021 - 2022

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|-------------------|--|--------------------|----------|----------------------------------|--|-------|-------|
| APRIL 2021 | | | | | | | |
| 1 | Corporate Finance and Taxation for SAOs and AAOs | 4 | 05.04.21 | 09.04.21 (Excluding 06.04.21) | PAG (Audit)- I, Tamil Nadu | 1 | 15 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 4 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 3 | |
| 2 | Awareness of ISSAI for SAOs and AAOs | 3 | 19.04.21 | 21.04.21 | PAG (Audit)- I, Tamil Nadu | 7 | 17 |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| 3 | Indian Accounting Standards (IndAS) for Group officers , SAOs and AAOs | 5 | 26.04.21 | 30.04.21 | PAG (Audit)- I, Tamil Nadu | 3 | 17 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|-----------------|---|--------------------|----------|----------|--|-------|-------|
| MAY 2021 | | | | | | | |
| 4 | Financial Attest Audit Module 1 (State Govt Accounts) including SFR for SAOs and AAOs | 5 | 03.05.21 | 07.05.21 | PAG (Audit)- I, Tamil Nadu | 8 | 26 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 4 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | AG (A&E), Tamil Nadu | 5 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 4 | |
| 5 | Compliance Auditing | 3 | 10.05.21 | 12.05.21 | PAG (Audit)- I, Tamil Nadu | 3 | 18 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 4 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 3 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| 6 | Companies Act 2013 for SAOs and AAOs | 5 | 17.05.21 | 21.05.21 | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | 15 |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | DGCA, Chennai | 4 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 3 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|------------------|--|--------------------|----------|----------|--|-------|-------|
| JUNE 2021 | | | | | | | |
| 7 | Audit of High Value Contracts including Dispute Resolution for SAOs and AAOs | 4 | 01.06.21 | 04.06.21 | PAG (Audit)- I, Tamil Nadu | 7 | 23 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 5 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| 8 | Management Development Programme for SAOs and AAOs | 6 | 14.06.21 | 19.06.21 | PAG (Audit)- I, Tamil Nadu | 5 | 21 |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 6 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| 9 | Goods and Services Tax for SAOs and AAOs | 5 | 21.06.21 | 25.06.21 | PAG (Audit)- I, Tamil Nadu | 4 | 27 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 5 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 3 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | PAG (A&E), Kerala | 2 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|--------------------|---|--------------------|----------|--|---|-------|-------|
| JULY 2021 | | | | | | | |
| 10 | Mandatory Training Programme for PSs / PAs / Stenos | 11 | 05.07.21 | 17.07.21 | Slots to be allotted by Headquarters office | | |
| 11 | Training on 'Internal Controls /Internal Audit' for SAOs and AAOs | 5 | 26.07.21 | 30.07.21 | PAG (Audit)- I, Tamil Nadu | 4 | 16 |
| | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | | |
| | | | | PDA (Central), Chennai | 2 | | |
| | | | | PDA (Central), Chennai B/O Kochi | 1 | | |
| | | | | DGCA, Chennai | 1 | | |
| | | | | DGA, S Railway, Chennai | 1 | | |
| | | | | AG (A&E), Tamil Nadu | 2 | | |
| | | | | DA (OF), Avadi, Chennai | 1 | | |
| | | | | PAG (Audit) - I, Kerala | 1 | | |
| | | | | PAG (Audit) - II, Kerala | 1 | | |
| | | | | PAG (A&E), Kerala | 1 | | |
| AUGUST 2021 | | | | | | | |
| 12 | Audit of Public Works & Projects for SAOs and AAOs | 5 | 02.08.21 | 06.08.21 | PAG (Audit)- I, Tamil Nadu | 4 | 15 |
| | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | | |
| | | | | PDA (Central), Chennai | 1 | | |
| | | | | PDA (Central), Chennai B/O Kochi | 2 | | |
| | | | | PAG (Audit) - I, Kerala | 3 | | |
| | | | | PAG (Audit) - II, Kerala | 2 | | |
| | | | | DA (F &C), Thiruvananthapuram | 1 | | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|-----------|--|--------------------|----------|----------|--|-------|-------|
| 13 | Performance Auditing for SAOs and AAOs | 5 | 09.08.21 | 13.08.21 | PAG (Audit)- I, Tamil Nadu | 4 | 17 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | DA (F &C), Thiruvananthapuram | 1 | |
| 14 | Audit Evidence & Audit Reporting for SAOs and AAOs | 3 | 16.08.21 | 18.08.21 | PAG (Audit)- I, Tamil Nadu | 8 | 26 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 4 | |
| | | | | | PAG (Audit) - II, Kerala | 3 | |
| | | | | | DA (F &C), Thiruvananthapuram | 1 | |
| 15 | Training For Trainers | 4 | 23.08.21 | 26.08.21 | PAG (Audit)- I, Tamil Nadu | 2 | 23 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 2 | |
| | | | | | AG (A&E), Tamil Nadu | 3 | |
| | | | | | PAG (Audit) - I, Kerala | 3 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|-----------------------|--|--------------------|----------|----------|---|-------|-------|
| SEPTEMBER 2021 | | | | | | | |
| 16 | Workshop on 'Right to Information Act' and other legal aspects | 2 | 02.09.21 | 03.09.21 | PAG (Audit)- I, Tamil Nadu | 3 | 20 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | AG (A&E), Tamil Nadu | 5 | |
| | | | | | DDA (F& C), Chennai | 2 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | DA (F &C), Thiruvananthapuram | 1 | |
| 17 | Treasury Inspection | 6 | 13.09.21 | 18.09.21 | AG (A&E), Tamil Nadu | 5 | 14 |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 6 | |
| 18 | All India Workshop on Goods and Services Tax for Group Officers, SAOs and AAOs | 5 | 20.09.21 | 24.09.21 | Slots to be allotted by Headquarters office | | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|---------------------|------------------------------------|--------------------|----------|----------|--|-------|-------|
| OCTOBER 2021 | | | | | | | |
| 19 | Public Financial Management System | 2 | 04.10.21 | 05.10.21 | PAG (Audit)- I, Tamil Nadu | 2 | 21 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 5 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | PDA (A,F &WR) (South Zone), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| 20 | Noting and Drafting Skills | 2 | 11.10.21 | 12.10.21 | PAG (Audit)- I, Tamil Nadu | 3 | 28 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 4 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 5 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 5 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | DA (F &C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F &C), Thiruvananthapuram | 1 | |
| 21 | Compliance Auditing | 3 | 25.10.21 | 27.10.21 | PAG (Audit)- I, Tamil Nadu | 3 | 19 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 4 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | DA (F &C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | DA (F &C), Thiruvananthapuram | 1 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|----------------------|---|--------------------|----------|----------|--|-------|-------|
| NOVEMBER 2021 | | | | | | | |
| 22 | Performance Auditing for SAOs and AAOs | 5 | 08.11.21 | 12.11.21 | PAG (Audit)- I, Tamil Nadu | 4 | 16 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| 23 | Frauds and Forensic Audit for SAOs and AAOs | 3 | 15.11.21 | 17.11.21 | PAG (Audit)- I, Tamil Nadu | 3 | 22 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | DDA (F& C), Chennai | 2 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 3 | |
| | | | | | PAG (Audit) - II, Kerala | 3 | |
| 24 | Reporting of Corporate Governance and Corporate Social Responsibility for SAOs and AAOs | 3 | 24.11.21 | 26.11.21 | PAG (Audit)- I, Tamil Nadu | 4 | 16 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 4 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 3 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|----------------------|---|--------------------|----------|----------|---|-------|-------|
| 25 | Indian Accounting Standards (IndAS) for Group officers , SAOs and AAOs | 5 | 29.11.21 | 03.12.21 | PAG (Audit)- I, Tamil Nadu | 2 | 16 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 3 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| DECEMBER 2021 | | | | | | | |
| 26 | All India Workshop on Preparation of Audit Report on State Finances for Group Officers, SAOs and AAOs | 3 | 08.12.21 | 10.12.21 | Slots to be allotted by Headquarters office | | |
| 27 | Goods and Services Tax for SAOs and AAOs | 5 | 13.12.21 | 17.12.21 | PAG (Audit)- I, Tamil Nadu | 4 | 26 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 5 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 3 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| 28 | Audit of State Government Receipts | 3 | 20.12.21 | 22.12.21 | PAG (Audit)- I, Tamil Nadu | 4 | 10 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PAG (Audit) - I, Kerala | 3 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|---------------------|---|--------------------|----------|----------|--|-------|-------|
| JANUARY 2022 | | | | | | | |
| 29 | Awareness of Environmental Issues | 3 | 05.01.22 | 07.01.22 | PAG (Audit)- I, Tamil Nadu | 4 | 20 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 4 | |
| | | | | | PAG (Audit) - II, Kerala | 4 | |
| | | | | | DA (F &C), Thiruvananthapuram | 1 | |
| 30 | Inventory Management for SAOs and AAOs | 3 | 10.01.22 | 12.01.22 | PAG (Audit)- I, Tamil Nadu | 1 | 16 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 2 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 3 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | DA (F &C), Thiruvananthapuram | 2 | |
| 31 | Audit of Autonomous bodies including Certification Audit of Accounts for SAOs/AOs/ AAOs | 5 | 17.01.22 | 21.01.22 | PAG (Audit)- I, Tamil Nadu | 6 | 24 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 4 | |
| | | | | | PDA (Central), Chennai | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | PDA (A,F &WR) (South Zone), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|----------------------|---|--------------------|----------|----------|--|-------|-------|
| FEBRUARY 2022 | | | | | | | |
| 32 | PFMS as a tool in Audit | 2 | 03.02.22 | 04.02.22 | PAG (Audit)- I, Tamil Nadu | 6 | 25 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | AG (A&E), Tamil Nadu | 2 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PDA (A,F &WR) (South Zone), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 3 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | DA (F &C), Thiruvananthapuram | 1 | |
| 33 | Audit of PSUs including Certification of Accounts for SAOs and AAOs | 5 | 07.02.22 | 11.02.22 | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | 18 |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 4 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | DA (E & SD),Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 4 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | | | |
| 34 | Audit of Direct Taxes for Group Officers, SAOs and AAOs | 5 | 14.02.22 | 18.02.22 | PDA (Central), Chennai | 5 | 19 |
| | | | | | PDA (Central), Chennai B/O Kochi | 7 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 4 | |
| | | | | | | | |
| 35 | Audit of PPP Infrastructure Projects | 5 | 21.02.22 | 25.02.22 | PAG (Audit)- I, Tamil Nadu | 2 | 15 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 2 | |
| | | | | | DA (E & SD),Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 4 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL | | | | | | |
|-------------------|--|--------------------|----------|----------|--|-------|-------|--|--|--|-------------------------------|---|--|
| MARCH 2022 | | | | | | | | | | | | | |
| 36 | Workshop on 'Right to Information Act' and other legal aspects | 2 | 03.03.22 | 04.03.22 | PAG (Audit)- I, Tamil Nadu | 2 | 19 | | | | | | |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | | | | | | | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | | | | | | | |
| | | | | | DGCA, Chennai | 2 | | | | | | | |
| | | | | | DGA, S Railway, Chennai | 1 | | | | | | | |
| | | | | | AG (A&E), Tamil Nadu | 5 | | | | | | | |
| | | | | | DDA (F& C), Chennai | 1 | | | | | | | |
| | | | | | PDA (A,F &WR) (South Zone), Chennai | 1 | | | | | | | |
| | | | | | PAG (Audit) - I, Kerala | 1 | | | | | | | |
| | | | | | PAG (Audit) - II, Kerala | 1 | | | | | | | |
| | | | | | PAG (A&E), Kerala | 2 | | | | | | | |
| 37 | Public Financial Management System | 2 | 07.03.22 | 08.03.22 | PAG (Audit)- I, Tamil Nadu | 2 | 21 | | | | | | |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | | | | | | | |
| | | | | | PDA (Central), Chennai | 1 | | | | | | | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | | | | | | | |
| | | | | | DGCA, Chennai | 1 | | | | | | | |
| | | | | | AG (A&E), Tamil Nadu | 5 | | | | | | | |
| | | | | | DDA (F& C), Chennai | 1 | | | | | | | |
| | | | | | DA (DS), Chennai | 1 | | | | | | | |
| | | | | | PAG (Audit) - I, Kerala | 1 | | | | | | | |
| | | | | | PAG (Audit) - II, Kerala | 1 | | | | | | | |
| | | | | | | | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | | | | | | | DA (F &C), Thiruvananthapuram | 1 | |

| COURSE NO | COURSE NAME | DURATION (in days) | FROM | TO | OFFICE | SLOTS | TOTAL |
|-----------|---|--------------------|----------|----------|--|-------|-------|
| 38 | Management Development Programme for SAOs and AAOs | 6 | 14.03.22 | 19.03.22 | PAG (Audit)- I, Tamil Nadu | 4 | 20 |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 6 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| 39 | Training on 'Internal Controls /Internal Audit' for SAOs and AAOs | 5 | 21.03.22 | 25.03.22 | PAG (Audit)- I, Tamil Nadu | 3 | 16 |
| | | | | | PDA (Central), Chennai | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 3 | |
| | | | | | DDA (F& C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| 40 | Noting and Drafting Skills | 2 | 28.03.22 | 29.03.22 | PAG (Audit)- I, Tamil Nadu | 3 | 27 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 5 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA, S Railway, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 5 | |
| | | | | | DA (F & C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |

Information Systems Courses 2021 - 2022



Information System Courses 2021 - 22

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|--|---------------|-------------------------|------------|------------|--|---------------|-------|
| Apr-21 | | | | | | | |
| 1 | 2205002021201 | Data Analytics | 05-04-2021 | 09-04-2021 | PAG (Audit)- I, Tamil Nadu | 5 | 21 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 4 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | DA (F & C), Chennai | 1 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| | | | | | 2 | 2205002021202 | |
| AG (Audit) - II, Tamil Nadu & Puducherry | 2 | | | | | | |
| PDA (Central), Chennai | 2 | | | | | | |
| DGCA, Chennai | 1 | | | | | | |
| AG (A&E), Tamil Nadu | 3 | | | | | | |
| PAG (Audit) - I, Kerala | 1 | | | | | | |
| PAG (Audit) - II, Kerala | 2 | | | | | | |
| PAG (A&E), Kerala | 2 | | | | | | |
| May-21 | | | | | | | |
| 3 | 2205002021203 | IDEA & IS Audit (Basic) | 03-05-2021 | 07-05-2021 | PAG (Audit)- I, Tamil Nadu | 4 | 19 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | DA (F & C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|--|---------------|-------------------------|------------|------------|--|---------------|-------|
| 4 | 2205002021204 | Audit in IT Environment | 17-05-2021 | 22-05-2021 | PAG (Audit)- I, Tamil Nadu | 6 | 21 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | DA (F & C), Chennai | 1 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| Jun-21 | | | | | | | |
| 5 | 2205002021205 | MS Excel - Basic | 07-06-2021 | 11-06-2021 | PAG (Audit)- I, Tamil Nadu | 5 | 20 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | DA (E & SD), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | 6 | 2205002021206 | |
| AG (Audit) - II, Tamil Nadu & Puducherry | 2 | | | | | | |
| PDA (Central), Chennai | 4 | | | | | | |
| PDA (Central), Chennai B/O Kochi | 2 | | | | | | |
| DGCA, Chennai | 1 | | | | | | |
| AG (A&E), Tamil Nadu | 3 | | | | | | |
| PAG (Audit) - I, Kerala | 1 | | | | | | |
| PAG (Audit) - II, Kerala | 1 | | | | | | |
| PAG (A&E), Kerala | 2 | | | | | | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|--------------------------------|---------------|---|------------|------------|--|------|-------|
| 7 | 2205002021207 | MS Access - Basic | 21-06-2021 | 25-06-2021 | PAG (Audit)- I, Tamil Nadu | 5 | 22 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 3 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| Jul-21 | | | | | | | |
| 8 | 2205002021208 | Data Extraction and Analysis using PostgreSQL | 05-07-2021 | 09-07-2021 | PAG (Audit)- I, Tamil Nadu | 4 | 18 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 3 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| DA (F & C), Thiruvananthapuram | 1 | | | | | | |
| 9 | 2205002021209 | MS Excel - Basic | 26-07-2021 | 30-07-2021 | PAG (Audit)- I, Tamil Nadu | 5 | 20 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 2 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|--|---------------|--------------------------------|------------|------------|--|---------------|-------|
| Aug-21 | | | | | | | |
| 10 | 2205002021210 | MS Access - Basic | 09-08-2021 | 13-08-2021 | PAG (Audit)- I, Tamil Nadu | 5 | 22 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 2 | |
| | | | | | DA (F & C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| 11 | 2205002021211 | Audit analysis with Tally data | 16-08-2021 | 18-08-2021 | PAG (Audit)- I, Tamil Nadu | 2 | 15 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 5 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | PDA (A,F &WR) (South Zone), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | 12 | 2205002021212 | |
| AG (Audit) - II, Tamil Nadu & Puducherry | 2 | | | | | | |
| PDA (Central), Chennai B/O Kochi | 1 | | | | | | |
| DGCA, Chennai | 1 | | | | | | |
| AG (A&E), Tamil Nadu | 2 | | | | | | |
| PAG (Audit) - I, Kerala | 1 | | | | | | |
| PAG (Audit) - II, Kerala | 1 | | | | | | |
| PAG (A&E), Kerala | 1 | | | | | | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|---------------|---------------|---|------------|------------|--|------|-------|
| Sep-21 | | | | | | | |
| 13 | 2205002021213 | Information Systems Security Management | 06-09-2021 | 08-09-2021 | PAG (Audit)- I, Tamil Nadu | 2 | 14 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 2 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| Oct-21 | | | | | | | |
| 14 | 2205002021214 | MS Excel - Basic | 13-09-2021 | 17-09-2021 | PAG (Audit)- I, Tamil Nadu | 4 | 19 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | DA (F & C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| 15 | 2205002021214 | MS Access – Advanced | 04-10-2021 | 08-10-2021 | PAG (Audit)- I, Tamil Nadu | 4 | 14 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|-------------------|---------------|-------------------------|------------|------------|--|------|-------|
| 16 | 2205002021215 | MS Excel – Advanced | 25-10-2021 | 29-10-2021 | PAG (Audit)- I, Tamil Nadu | 3 | 17 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 4 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | DA (DS), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| Nov-21 | | | | | | | |
| 17 | 2205002021217 | IDEA & IS Audit (Basic) | 08-11-2021 | 12-11-2021 | PAG (Audit)- I, Tamil Nadu | 4 | 20 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 4 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 3 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 2 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| Dec-21 | | | | | | | |
| 18 | 2205002021218 | MS Excel - Advanced | 06-12-2021 | 10-12-2021 | PAG (Audit)- I, Tamil Nadu | 3 | 18 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 2 | |
| PAG (A&E), Kerala | 1 | | | | | | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|----|---------------|--------------------|------------|------------|--|------|-------|
| 19 | 2205002021219 | Oracle SQL Queries | 13-12-2021 | 17-12-2021 | PAG (Audit)- I, Tamil Nadu | 2 | 18 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 1 | |
| | | | | | PDA (Central), Chennai | 4 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 3 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 2 | |

Jan-22

| | | | | | | | |
|----|---------------|---|------------|------------|--|---|----|
| 20 | 2205002021220 | Data Extraction and Analysis using PostgreSQL | 03-01-2022 | 07-01-2022 | PAG (Audit)- I, Tamil Nadu | 4 | 18 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 4 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 2 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |

| | | | | | | | |
|----|---------------|--------------------------------|------------|------------|--|---|----|
| 21 | 2205002021221 | Audit analysis with Tally data | 10-01-2022 | 12-01-2022 | PAG (Audit)- I, Tamil Nadu | 1 | 12 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 2 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 2 | |
| | | | | | DA (F & C), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 2 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|--------|---------------|--------------------------|------------|------------|--|------|-------|
| 22 | 2205002021222 | Data Analytics using 'R' | 17-01-2022 | 21-01-2022 | PAG (Audit)- I, Tamil Nadu | 3 | 12 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| Feb-22 | | | | | | | |
| 23 | 2205002021223 | Data Analytics | 07-02-2022 | 11-02-2022 | PAG (Audit)- I, Tamil Nadu | 6 | 21 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | PDA (Central), Chennai | 5 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | DA (E & SD),Chennai | 1 | |
| | | | | | PDA (A,F &WR) (South Zone), Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| | | | | | DA (F & C), Thiruvananthapuram | 1 | |
| 24 | 2205002021224 | MS Excel - Advanced | 21-02-2022 | 25-02-2022 | PAG (Audit)- I, Tamil Nadu | 3 | 17 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | PDA (Central), Chennai B/O Kochi | 4 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | DA (E & SD),Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |

| NO | COURSE ID | TOPIC | FROM | TO | OFFICE | SLOT | TOTAL |
|---------------|---------------|--------------------------------------|------------|------------|---|------|-------|
| Mar-22 | | | | | | | |
| 25 | 2205002021225 | All India Workshop on Data Analytics | 02-03-2022 | 04-03-2022 | Slots to be allotted by Headquarters office | | |
| 26 | 2205002021226 | MS Access – Advanced | 14-03-2022 | 18-03-2022 | PAG (Audit)- I, Tamil Nadu | 3 | 13 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 3 | |
| | | | | | PDA (Central), Chennai | 1 | |
| | | | | | DGCA, Chennai | 1 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | DA (OF), Avadi, Chennai | 1 | |
| | | | | | PAG (Audit) - I, Kerala | 1 | |
| | | | | | PAG (Audit) - II, Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 1 | |
| 27 | 2205002021227 | Training for Trainers | 21-03-2022 | 23-03-2022 | PAG (Audit - I), Tamil Nadu | 1 | 12 |
| | | | | | AG (Audit) - II, Tamil Nadu & Puducherry | 2 | |
| | | | | | DGCA, Chennai | 2 | |
| | | | | | DGA (SR), Chennai | 1 | |
| | | | | | AG (A&E), Tamil Nadu | 1 | |
| | | | | | PAG (Audit -I), Kerala | 1 | |
| | | | | | PAG (Audit - II), Kerala | 1 | |
| | | | | | PAG (A&E), Kerala | 3 | |

Course Contents

I. General Courses:

| Name of the Course | Duration | Topics covered |
|---|----------|--|
| Management Development Programme | 6 days | Relationship Management |
| | | Conflict Management |
| | | Change Management |
| | | Communication Skills |
| | | Leadership Skills |
| | | Stress Management |
| | | Relaxation Techniques |
| | | Goal Setting |
| | | Time Management |
| | | Finance Management |
| | | Emotional intelligence |
| | | Success –a winning Strategy |
| | | Presentation Skills |
| | | Decision Making |
| Lateral Thinking | | |
| Audit of PSUs including Certification Audit of Accounts | 5 days | Auditing and Assurance Standards |
| | | Internal Control system, assessment of risks and evaluation |
| | | Contract Management |
| | | Project Planning and Implementation – Time & Cost Overrun |
| | | Audit of Insurance Companies |
| | | Role of Banks in Foreign Trade and functions of Non-Banking Financial Organisations |
| | | Audit mandate for Certification Audit of accounts of PSU. |
| | | Overview of Certification Audit of Financial Statements of Companies in compliance with AS and Ind AS. |
| | | Audit scrutiny of major items in Balance Sheet and Statement of Profit and Loss. |
| | | Issues noticed in Certification Audit of Accounts of State Electricity Boards and related companies. |
| | | Certification Audit of Accounts of other commercial undertakings like Port Trusts, Autonomous bodies, etc. |
| | | Overview of functions of Audit Committee, Internal Audit |
| | | Specific discussion of a few issues relating to audit of financial statements of companies. |

| Name of the Course | Duration | Topics covered |
|--|----------|--|
| Indian Accounting Standards (IndAS) | 5 days | Introduction to and Indian Accounting Standards (IndAS) and Road map for convergence of IndAS |
| | | IndAS 1: Presentation of Financial Statements Vs AS 1 Disclosure of Accounting Policies. |
| | | IndAS 16: Property, Plant and Equipment Vs AS 10 Accounting for Fixed Assets. |
| | | IndAS 37 Vs AS 29: Provisions, Contingent Liabilities and Contingent Assets |
| | | IndAS 20 Vs AS12: Accounting for Government Grants. |
| | | IndAS 12: Income Taxes Vs AS 22 Accounting for Taxes on Income |
| | | IndAS 115: Revenue from contracts with customers Vs AS 9 – Revenue Recognition & AS -7 Constructions contracts |
| | | IndAS 116: Leases Vs AS 19 Leases & its Accounting (along with IndAS 17) |
| | | IndAS 8: Accounting Policies, Changes in Accounting Estimates & Errors Vs AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies. |
| | | IndAS 101: First time adoption of Indian Accounting Standards with case studies. |
| | | IndAS 7: Statement of Cash Flows Vs AS 3 Cash Flow Statements |
| | | IndAS 10: Events after the Reporting Period Vs AS 4 Contingencies and events occurring after the Balance Sheet date. |
| Audit of Public Works & Projects , Forests | 5 days | Objective and scope of Works Audit |
| | | Categories of works - stages prior to execution of works |
| | | Tender Procedures--Contract Management |
| | | Audit of Irrigation and Multipurpose Projects |
| | | Audit of Building Construction projects |
| | | Audit of Roads/Bridges- |
| | | Audit of Projects aided by external agencies- |
| | | Internal Control in Public Works and Project |
| | | Potential elements of frauds in Govt. Contract |
| | | Indian Forest Act 1927-Forest Administration-Scope and extent of Audit of Forest Department- |
| | | Basics of Civil Engineering to enrich the knowledge of Public Auditors |

| Name of the Course | Duration | Topics covered |
|--|----------|--|
| Performance Auditing | 5 days | Introduction of Performance Audit |
| | | Strategic planning- definitions, Objectives and Approval |
| | | Performance auditing mandate |
| | | Understanding the programme, entity and environment |
| | | Risk Analysis, Setting the audit objectives, expected value addition to the entity/ programme- |
| | | Types of evidence, sampling |
| | | Evidence Analysis & Documentation |
| | | Developing findings, recommendations |
| | | Supervision, Review & Quality Control |
| | | Performance Audit Reporting (including Executive summary) |
| | | Case study of completed performance audits |
| | | Data Analytics & Statistical Sampling in Performance Audit |
| | | Follow-up in Performance Audit |
| Workshop on 'Right to Information Act' and other legal aspects | 2 days | Salient features of the Act |
| | | Rights conferred on the citizen |
| | | Responsibilities of Public Authorities |
| | | Process of providing information including Third Party Information |
| | | Duties of CPIOs / ACPIOs |
| | | Powers and Functions of Central/State Information Commission |
| | | Exemptions from disclosure |
| | | Appeal procedure and Penalties |
| | | Discussion on case studies relating to RTI Act, CAT and court cases |

| Name of the Course | Duration | Topics covered |
|---|----------|---|
| Companies Act 2013 | 5 days | Companies Act, 2013 vis a vis Act 1956- New concepts/Provisions in the Act. |
| | | Significant Beneficial Ownership under Section 90 of Companies Act, 2013 |
| | | Latest perspective in Auditing and Internal Controls. |
| | | Enhancement of CAG's role in Supplementary Audit of Government Companies. |
| | | Statutory Authorities Under Act and their Scope <ul style="list-style-type: none"> • National Financial Reporting Authority(NFRA) • Serious Fraud Investigation Office(SFIO) • National Company Law Tribunal (NCLT) • Registered Valuer • Insolvency and Bankruptcy Board of India (IBBI) |
| | | <ul style="list-style-type: none"> • Provisions in Companies Act and AS-3/Ind AS-7 • Process of preparing Cash Flow Statement - direct & indirect method • Determining: cash/cash equivalent (FD, Bank overdraft etc.) • Differentiating Operating/Financing/ investing activity (interest, dividend, exchange rate variation, taxes, extra ordinary items, etc.). • Accounting policy, disclosure requirements, Non-cash transactions • Utility & Limitations Cash Flow Statement : <ul style="list-style-type: none"> • Provisions in Companies Act and AS-3/Ind AS-7 • Process of preparing Cash Flow Statement - direct & indirect method • Determining: cash/cash equivalent (FD, Bank overdraft etc.) • Differentiating Operating/Financing/ investing activity (interest, dividend, exchange rate variation, taxes, extra ordinary items, etc.). • Accounting policy, disclosure requirements, Non-cash transactions • Utility & Limitations |
| <ul style="list-style-type: none"> • Loans & Investments: Section 185 & 186 Loan to Directors, etc., Loans & Investments by company | | |

| Name of the Course | Duration | Topics covered |
|---|----------|--|
| | | <ul style="list-style-type: none"> • Related Party Transactions; Section 188 with specific relevance to PSUs. • Regulation of Deposits under the Act: Section 73 & 74 - disclosure requirements. • Statutory Auditor: Appointment and rotation, auditors' eligibility/disqualifications, Increased reporting responsibilities. Latest perspective in issues relating to Corporate Governance with case studies • Provisions in Companies Act, Rules and relevant Accounting Standards-21, 23 & 27/ Ind AS 103, 110, 111,112, 27 & 28 • Contradiction among Section 129 (3), Rules and Accounting Standards on Consolidation requirements. • ICAI's Guidance Note on CFS. • Consolidation process: Practical case covering subsidiary, associate and joint venture • Points of concerns during Audit of CFS and discussion on case studies <p>Group discussion- Dissecting the Annual Reports of select PSUs for compliance with the provisions of Companies Act, 2013</p> |
| Awareness of ISSAI | 3 days | <p>Introduction to IFPP</p> <p>ISSAIs on Financial Audit</p> <p>ISSAIs on Compliance Audit</p> <p>ISSAIs on Performance Audit</p> |
| High Value Contracts including Dispute Resolution | 4 days | <p>Purchase Contracts – Overview of Indian Contract Act – Sale of Goods Act – Scope of application with reference to Government Organisation / PSUs.</p> <p>Tender procedures - Project implementation and project monitoring, CPM and PERT – Time & Cost – Over run</p> <p>Role of Banks in the international contracts for supply of goods and services – Procedures and different modes of payments / remittances – Foreign Exchange rate – SDRs – Exchange rate variations – Forward Contracts.</p> <p>Works contracts – Planning & Preparation of estimates – Provision for supply of materials – Escalation clause relating to works contract – Scrutiny of works bills – Adjustment of mobilization advances etc. – Case studies</p> <p>Lump sum turnkey contracts (LSTK) & Latest techniques in Contract Management in one of the PSUs.</p> <p>Review of Turnkey contracts in Electricity Boards.</p> <p>Purchase contracts- Application of technology for effective and transparent procurement.</p> <p>Issues relating to Insurance claims in contracts</p> <p>Impact of Indirect Taxes on Contracts – Export incentives</p> <p>Alternate dispute resolution Mechanism – Arbitration</p> |

| Name of the Course | Duration | Topics covered |
|--------------------------------------|----------|---|
| Inventory Management | 3 days | Overview of Material Management-Supply Chain Management. |
| | | Material Research, Forecasting, Planning & Budgeting – Domestic and International Purchases – Procedure Qualification Record (PQR) – Supplier selection – Award of contract -Technical and commercial terms and conditions – Legal implications – arbitration |
| | | Strategic Purchasing based on current & future trends. |
| | | Inventory Management Systems-Use of OR, LP Techniques & Computer applications- Value engineering and Value analysis and MIS in Material Management |
| | | Case studies in Audit of Material Management/Inventory Management in few industries (Indian Railways, etc.). |
| | | Insurance Management – Voyage and inland insurance – Insurance of stores and Dispute resolutions – Arbitration – settlement of claims |
| | | Inventory accounting and valuation under Accounting Standards-Inventory ratios for management decisions-Issues relating to financing by banks on Inventory. |
| | | Use of computer application in Inventory Management including Data Analysis. |
| | | Accounting, Auditing Problems on Inventory /Inventory Control |
| Internal Controls and Internal Audit | 5 days | Introduction to Internal Control & Internal Audit, Definition & Components of Internal Control- Critical Internal Control in Functional areas |
| | | Audit Analytics |
| | | Information system control and audit for internal auditors |
| | | Future of Internal Audit |
| | | Role of Effective reporting mechanism in Internal Audit and its contribution in prevention, detection and investigation of fraud |
| | | Internal Control & Internal Audit set up in an Autonomous Bodies / PSU etc |
| | | Internal Financial Control Reporting & Reporting on fraud- Requirements as per Companies Act, 2013. |
| | | Discussion on Audit Paras on Internal Control |

| Name of the Course | Duration | Topics covered |
|---|----------|--|
| Audit of Public Private Partnership Infrastructure Projects | 5 days | Introduction to Public Private Partnership |
| | | Requisites, Objectives and Role of PPP |
| | | Institutional arrangements for appraisal and approval of PPP projects |
| | | Financial support to PPP projects in Infrastructure- Model Concession Agreements |
| | | Mandate, Scope and Objectives of PPP Audit |
| | | INTOSAI Guidelines on Best Practice for Audit of Risk in PPP |
| | | Identifying and Sharing of risks in PPP projects |
| | | Audit Planning & Selection of PPP projects for audit |
| | | Audit Process & Criteria for PPP audit |
| | | Audit of PPP in Infrastructure projects-Case Study |
| | | Reporting Audit Findings and Recommendations |
| Audit Evidence & Audit Reporting | 3 days | Concept of Audit Evidence - Techniques of evidence gathering |
| | | Components of Audit Paragraph |
| | | Link between Report, Audit Objectives & Working papers |
| | | Compliance Audit Report |
| | | Balanced and Fair Reporting |
| | | Language and Structure of Audit Report |
| Frauds and Forensic Audit | 3 days | Overview of Frauds, Fraud Risks & Fraud Investigation - Guidelines on Auditing of fraud – Detection of frauds Auditor's responsibility on Fraud and Corruption |
| | | Red Flag items & High Risk areas, Anti-fraud measures, Preventive Mechanism-Internal Control & Risk Assessment |
| | | Investigative procedure - Role and functions of investigation wing of Govt. departments – Cyber crimes |
| | | Frauds in Government Sector Magnitude, Implications and Anti-Fraud framework. |
| | | Computer Frauds – IT security -Forensic Audit |
| | | Cyber security and Digital Forensic Analysis – Case studies. |
| | | Red Flags and Anti-Fraud Measures |

| Name of the Course | Duration | Topics covered |
|---|----------|--|
| Financial Attest Audit Module 1 (State Government Accounts) including SFR | 5 days | Budget Process |
| | | Budgetary control |
| | | New Service, New Instrument of Service, |
| | | Vote on account, Supplementary Grant, Re-appropriations, Excess grants, etc. |
| | | Budget Scope |
| | | Expenditure under Charged, Voted, Revenue, Capital, Plan and Non-Plan. |
| | | Compilation of Accounts – |
| | | Overview of compilation in O/o PAG (A&E) |
| | | Account Current, Cash Balance, RBI transactions |
| | | Works and Forest |
| | | Loans and Deposits |
| | | Audit checks on Monthly civil accounts |
| | | Finance Accounts – |
| | | Definition, Structure of Finance Accounts, |
| | | Explanation of general checks to be exercised for the preparation of Finance Accounts |
| | | Discussion on various statements of Finance Accounts |
| | | Notes to Accounts in Finance Accounts, |
| | | Headquarters' instructions and linkage between statements |
| | | Appropriation Accounts |
| | | Original, Supplementary, Re-appropriation, New Service and New Instrument of Service and Structure of Appropriation Accounts |
| Points to be seen during audit of Appropriation Accounts | | |
| State Finance Report | | |
| Introduction to Integrated Financial Management System | | |

| Name of the Course | Duration | Topics covered |
|--|----------|--|
| Audit of Autonomous bodies including Certification Audit of Accounts | 5 days | Salient features of Manual of Instructions for Audit of Autonomous Bodies |
| | | Analysis of Balance Sheet – Importance of Accounting Policies/Notes on Accounts – Accounting Standards |
| | | Essential features of AAS-28 – Emphasis on significance of Materiality – Audit of Fraud |
| | | Evaluation of Internal Control mechanism in audit of Autonomous Bodies |
| | | Sampling Techniques in audit of Autonomous Bodies |
| | | Certification Audit of Autonomous Bodies – Synergy of Commercial and Civil Audit Staff for better financial audit performance. New format of SAR/Audit Certificate |
| | | Salient features of Uniform Format of accounts – Specific focus on Receipt and Payments Account and Income & Expenditure Account |
| | | Drafting and contents of draft SAR/Management letter |
| | | Audit of Ports and Certification of Accounts |
| | | Audit of Direct Taxes |
| Concepts of Income and deemed income- | | |
| Salary Income – Income from House Property | | |
| Total income for tax and income includable therein | | |
| Income exempt from taxable income- - case laws | | |
| Assessment of capital gains to tax – case laws | | |
| clubbing provisions under the direct taxes act and treatment of agriculture income under IT Act – case laws | | |
| Assessment of charitable and religious trusts and political parties – legal obligation of assessee and tax officers | | |
| Income from other sources - Income from business and profession | | |
| Scheme of levy of 'Minimum Alternative Tax' on companies – case studies | | |
| Depreciation – Various Court judgements and case laws – Depreciation on leased assets | | |
| Search and seizure procedure – legal provisions – Appraisal reports – Block assessments | | |
| Law and procedure relating to TDS – Jurisdiction of the assessing officer – Records and registers relating to TDS – Rates of TDS for various transactions – Responsibility of Tax deducting authority – Linking of TDS recovery and regular assessment | | |

| Name of the Course | Duration | Topics covered |
|--|----------|--|
| | | <p>Chapter VI A deduction, General principles and methods of allowing deduction – case laws – Practical exercise</p> <p>Pre-assessment and Post Assessment procedures- function of tax recovery officers- circumstances and scope of applying various penalty provisions</p> <p>Scope and extent of scrutiny / assessment- Responsibility of the assessing officer – procedure of scrutiny – Scope of sections 144,147,148 and 154</p> <p>Treatment of losses under IT Act (set-off& carry forward)</p> <p>Wealth Tax & Gift Tax</p> <p>Correlation between the Direct Taxes- Interest recoverable from assesses or payable to assessee under the Direct Taxes</p> <p>Income of AOP, HUF, Co-operative Societies and Assessment of firm</p> <p>Computerization in IT Department and its impact in Audit</p> <p>Emerging issues in the Audit of Direct Taxes – Audit of financial statements and how to read a balance sheet</p> <p>International Taxation – Transfer Pricing</p> |
| Reporting on Corporate Governance, Corporate Social Responsibility | 3 days | <p>Evolution of Corporate Governance Framework in India-</p> <p>Overview of issues relating to Corporate Governance</p> <p>Clause 49 of SEBI's Listing Agreement</p> <p>Corporate Governance and Risk Management</p> <p>Requirements of CSR as per Companies Act, 2013 and issues noticed in Audit.</p> <p>CSR reporting in respect of a few PSUs.</p> |
| Goods and Services Tax | 5 days | <p>Introduction to GST & Overview of GST</p> <p>Registration, Levy & Important Exemptions (other than for Govt. organisations) under GST</p> <p>Meaning, Scope, Time and Value of Supply under GST (including E-commerce)</p> <p>Input Tax Credit and Cross utilization of Taxes under GST - Transitional Provisions (Audit of Transcredit)</p> <p>Place of Supply & Implications during exports and imports -- Books, Accounts & Documents (BAD) under GST.</p> <p>Filing of Returns, Payment of Taxes, Refund of taxes, TDS & TCS Provisions relating to GST</p> <p>Classification, Assessment and Audit (Department level)- Model I&II for Tax Administration - Exempted services under GST with special reference to Govt. organisations-E-way Bill.</p> <p>GST Network – Salient features of Front end business process on GSTN portal</p> <p>Accounting procedure under GST System.</p> <p>Role of CAG in GST regime</p> |

| Name of the Course | Duration | Topics covered |
|---|----------|--|
| Awareness of Environmental Issues | 3 days | Introduction to Environment Issues - Sustainable Development |
| | | Environment Policies, Programmes, Legislation and Management |
| | | Environment Economics and Valuation |
| | | Environment Audit - Importance and Process |
| | | Audit Issues |
| Public Financial Management System | 2 days | DDO and PD Module |
| | | Employee Information System |
| | | GPF Module |
| | | Pension Module |
| Mandatory Training for PS / PA / Stenos | 11 days | The role of CAG in nation building |
| | | Chapters 1,2 &3 of MSO Admin Vol I |
| | | Office Procedures as per Manual of Office Procedure File management – Filing System |
| | | Getting along with the Boss. |
| | | Interpersonal relation/ skills with officers and staff |
| | | Behavioural Inputs on Team Building |
| | | Audit reports and the cycle of preparation of audit reports |
| | | Parliamentary/ COPU/ PUC Procedure & their importance |
| | | Submission of files to the boss, maintenance of register to track the files submitted to senior officers |
| | | Communication skills. Telephone, email, written correspondence (including drafting letters). |
| | | CCS Pension Rules Leave rules, TA rules GPF Rules. |
| | | Office Meetings – Role of Personal Assistant |
| | | Basic Income Tax Rules, filing of returns |
| | | Swachh Bharat Abhiyan, Citizen Centric Governance |
| | | How to handle Right to Information, Vigilance and Disciplinary cases |
| | | APAR writing. Overview of SPARROW application |
| | | Ethics & Value in Public Governance |
| | | Skill Development - Stenography |
| Skill Development- Computer –MS Word, MS Excel, MS Power Point and Internet | | |

| Name of the Course | Duration | Topics covered |
|-----------------------|----------|--|
| Treasury Inspection | 6 days | Overview of Treasury Inspection Mandate |
| | | Overview of Accounting Framework and arrangements with RBI / Agency / Banks |
| | | Overview of functioning of Treasury & role of Treasury in budgetary control of the state |
| | | Internal Controls in Treasury |
| | | Planning a Treasury inspection and areas of focus in inspection |
| | | Role of Treasury inspection with reference to State Finance Report |
| | | Evidence collection ,evaluation and Reporting |
| | | Overview of IT Controls |
| | | MS Excel as data analytical tool |
| | | Utilisation of IDEA software |
| Training for Trainers | 5 days | Becoming a Facilitator |
| | | Manage a Group |
| | | Question, Listen and respond effectively |
| | | Give and receive feedback |
| | | Present Effectively |
| | | Facilitate Structured activities |
| | | Practice Facilitation |

| Name of the Course | Duration | Topics covered |
|--|----------|---|
| II. IS Courses | | |
| Audit in IT Environment | 6 days | Understanding IT environment- Challenges and opportunities |
| | | Importance of controls with specific reference to Application Controls |
| | | Introduction to CAATs – IDEA and Excel |
| | | Excel as data analytic tool- Features of Excel |
| | | Conditional formatting |
| | | Filter including Advanced filter |
| | | Pivot Table |
| | | Excel functions – User defined functions |
| | | Numeric , Text, Conditional, Date & Time, Financial, Aggregation |
| | | Creating Projects – Managed and External, Import of data from diverse formats – Excel, Access, csv, text; understanding data using the field statistics, Checking validity of data through Control totals, creating current documentation of tasks performed using the history property, Project Overview |
| | | Importing of PDF/PRN Data, Importing data using ODBC, Indexing of Data – Quick Index, Composite Index, Sorting Data |
| | | Field Manipulation in IDEA – Append, Remove, Modify columns – Data types – Virtual, Non Virtual, Editable, Enabling/Disabling deletion of non-virtual fields |
| | | Analysis |
| | | Basic data analysis in IDEA – Duplicate Key Detection/Exclusion, Gap Detection, Summarization |
| | | Data Extraction – Direct Extraction, Key value extraction, Top/Bottom Records extraction, Indexed Extraction |
| | | Working with multiple databases – Join, Visual Connector, Append, Compare |
| | | Commonly used @ Functions in IDEA, introduction to #functions |
| | | Stratification of Data, Aging analysis, Sampling |
| Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA | | |
| Case Study – Selection of vouchers | | |
| Way Forward – Overview of Qlikview | | |
| Way Forward -Overview of Tableau | | |

| Name of the Course | Duration | Topics covered |
|----------------------|----------|---|
| Oracle – SQL Queries | 5 days | DBMS concepts, Introduction to RDBMS |
| | | Creation of Tables, inserting data, Modification of data |
| | | Queries: Simple select statements, Using ORDERBY clause / WHERE clause |
| | | Using AND / OR operators, Describe Table, GROUPBY clause |
| | | Using functions in select statements |
| | | Join tables – Equi-join & Self join, Aliases for table names |
| | | Reports : Creation and formation of reports in Oracle |
| MS Access - Basic | 5 days | Introduction for DBMS concepts |
| | | Overview of MS Access objects – tables, forms, queries, reports |
| | | Creating tables and data structures |
| | | Import and export for data |
| | | Creating simple queries and using MS Access functions |
| MS Access - Advanced | 5 days | Advanced DBMS concepts |
| | | Advanced queries, forms and reports |
| | | Importing data and connecting to different databases |
| | | Module macros and using VBA |
| | | Case studies |
| MS Excel- Basic | 5 days | Introduction to MS Excel Screen layout, menu and worksheet organization |
| | | Entering and formatting data |
| | | Performing computations – operators, cell referencing |
| | | Naming of ranges |
| | | Using basic text, numeric and date functions |
| | | Sorting, filtering and subtotals |
| | | Graphs in Excel |
| MS Excel- Advanced | 5 days | Advanced functions – logical, lookup & financial functions |
| | | Advanced Filter, conditional formatting |
| | | Pivot table, Power Pivot |
| | | What if analysis – Scenario manager, goal seek and data table features |
| | | Recording and editing macros |
| | | Data visualization using Power BI |
| | | Case studies |

| Name of the Course | Duration | Topics covered |
|--|----------|--|
| IDEA & IS Audit (Basic) | 5 days | Introduction to IT Audit |
| | | Audit of General IT Controls including case studies |
| | | Audit of Application controls, Operating System Controls including case studies |
| | | IS Security |
| | | Creating Projects in IDEA |
| | | Importing data in various formats into IDEA |
| | | Indexing of Data |
| | | Data Extraction and Analysis |
| | | Working with multiple databases |
| | | Use of functions, stratification, aging and sampling in IDEA |
| | | Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA |
| | | Data Analytics |
| Descriptive Analytics: Statistical Approaches in Analytics: Central Tendencies (Mean, Median, Mode) | | |
| KNIME: A Broad overview; Build a basic workflow | | |
| Data downloading -sorting errors | | |
| Statistical Approaches in Analytics: Spread and Shape of Distribution: Range, Skewness, Kurtosis, Standard Deviation, Variance, Interquartile range, Box plots | | |
| Exposure to and Application of multivariate Statistical concepts: Correlation; Regression Analysis | | |
| Application of Statistical concepts in Knime | | |
| Text Processing and Other features in KNIME: Repeatability, Database connectivity, Distribution of workflows, Text Processing, Decision Tree Analysis | | |
| Tableau: Data downloading; Database Connectivity; Manipulation; Visualisation, Calculated fields; Filters; Hierarchy, Dashboards | | |

| Name of the Course | Duration | Topics covered |
|------------------------|----------|---|
| IS Security Management | 3 days | Information Security - Concepts, Policy, Standards and Organisation |
| | | Information Security Risk Management |
| | | Information Asset Identification and Classification |
| | | Key components of IS Security |
| | | Business Continuity and Disaster Recovery Planning |
| | | System Development Lifecycle |
| | | Audit of Cyber Security |
| | | Network Security |
| | | Security in Cloud Computing |
| Data Analytics using R | 5 days | Introduction to R software |
| | | Basic screen layout, navigation, creating working directories, projects and scripts |
| | | Downloading and installing packages |
| | | Importing and exporting data |
| | | Exploration and analysis of data |
| | | Data visualization |
| PostgreSQL | 5 days | Introduction to RDBMS concepts, concurrency and locking |
| | | User of front end GUI for data base access and operations |
| | | Using SQL statements - DDL, DML, DCL, and TCL |
| | | Importing and exporting data |
| | | Case studies |

(C) Resource Profile

I. Infrastructure:

Academic and Administrative Block

The Institute has an Academic and Administrative Block, with a separate Hostel Block. The existing Academic and Administrative Block has two air-conditioned Information Systems Laboratories, a Lecture Hall and a Conference Hall. The Institute is equipped with audio-visual training aids like multimedia projector, personal computers, printers, scanners, photocopiers etc. The Administrative Block consists of office chambers for the Principal Director, Faculty members and Administration staff. It also has a Reception, Documentation Room and a Visitors Room.

The two Information Systems Labs are all networked (LAN). Lab I and Lab II can accommodate 25 participants each. Lecture Hall and Conference Hall can accommodate 30 participants and 40 participants respectively.

Hostel Block

The Hostel Block consists of 29 Air-conditioned rooms, Recreation Hall, Canteen, Gymnasium, TV-Lounge, Dining Hall and Badminton Court. All the rooms in the hostel are provided with PCs, internet & Wi-Fi connectivity, LED Television sets and Mini-fridge. Washing machines and ironing facility are also provided in the Hostel Block. Elevator facility has been provided in the hostel block.

Library

This Institute has a well-equipped library with more than 3000 books for general and professional reading on Auditing and Management subjects. It also has a good collection of books on Information Systems.

II. Personnel:

| Post | Sanctioned Strength | Persons in position | Vacancy |
|---------------------------------|---------------------|---------------------|---------|
| Sr.AO | 8 | 8 | - |
| AAO | 2 | 1 | 1 |
| Sr. Accountant/ Sr. Auditors | 5 | 4 | 1 |
| DEO | 1 | 0 | 1 |
| PS | 1 | 1 | - |
| MTS | 8 | 0 | 8 |
| Car Driver | 1 | -- | 1 |

III. Budget:

(Rupees in lakhs)

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-----------------|---------|---------|---------|---------|
| Salaries | 195.08 | 207.52 | 242.95 | 267.45 |
| Office Expenses | 33.74 | 43.29 | 47.31 | 12.22 |

IV. Achievements

Training Statistics:

General Courses

| | 2016-17 | 2017-18 | 2018-19 | 2019 - 20 | 2020 -21 (upto Jan'21) |
|-----------------------------|---------|---------|---------|-----------|---------------------------|
| Number of courses conducted | 40 | 39 | 43 | 47 | 27 |
| Number of officials trained | 1006 | 810 | 1026 | 1217 | 807 |
| Number of Training Days | 166 | 177 | 291 | 198 | 123 |

IS Courses

| | 2016-17 | 2017-18 | 2018-19 | 2019 -20 | 2020 -21 (Upto Jan'21) |
|-----------------------------|---------|---------|---------|----------|---------------------------|
| Number of courses conducted | 30 | 29 | 24 | 27 | 20 |
| Number of officials trained | 553 | 439 | 472 | 657 | 474 |
| Number of Training Days | 160 | 144 | 116 | 122 | 86 |

Slots Targeted vis-à-vis Achieved during 2020- 21

| Courses | Slots Targeted | Achieved (Upto Jan'21) |
|---------|----------------|------------------------|
| General | 677 | 807 |
| IS | 494 | 474 |

V. Other Achievements:

1. Structured Training Modules prepared by RTI, Chennai

STM on “Data Analytics – R” is being finalised and will be sent to Headquarters soon.

2. Case Study / Research Paper

The following Case Studies prepared by RTI, Chennai were approved by the Headquarters during the year:

- Utilisation of Innovative Techniques in Collection of Audit Evidence and Documentation Process
- Application of Accounting Standard 10 in Autonomous Bodies

3. Special Training Programmes

All India workshop on 'Preparation of Audit Report on State Finances' was organized from 21 to 23 December 2020. There were 24 participants including 4 Group Officers.

All India workshop on 'Goods and Services Tax' was organized from 18 to 22 January 2021. There were 36 participants including 4 Group Officers.

The following additional courses were conducted during the year 2020-21 based on the training needs of user offices received from time to time.

| Course Name | From | To | No. of participants |
|--|----------|----------|---------------------|
| Goods and Services Tax | 22.06.20 | 26.06.20 | 38 |
| Mandatory Training to AAOs due for promotion as SAOs | 02.11.20 | 11.11.20 | 113 |
| Mandatory Training to AAOs due for promotion as SAOs - Common Audit Module | 12.11.20 | 17.11.20 | 34 |
| Preparing and uploading Office Income Tax Returns | 04.06.20 | 05.06.20 | 27 |
| Pre-Exam SAS Training - IT Course | 17.08.20 | 22.08.20 | 77 |
| Data Analytics with Knime | 14.12.20 | 16.12.20 | 19 |
| Data Visualization using Tableau | 21.12.20 | 24.12.20 | 20 |

4. Other Training Activities

Faculty Members of the Institute had handled online sessions for iCISA, Noida, RTIs at Mumbai, Jammu and Ranchi and RTC, Bengaluru.

One Faculty Member of the Institute had handled online sessions for Direct Taxes Regional Training Institute, NACIN and Zonal Training Institute of EPFO, Chennai..

5. RTI Website

Website of the institute is regularly updated and kept current. The following Study material were uploaded in RTI, Chennai website.

Structured Training Modules on

- ✓ Accounting for Fixed Assets (Cash basis of accounting)
- ✓ Inventory Management
- ✓ Financial Audit of Government Companies
- ✓ Audit of PPP in Infrastructure Projects
- ✓ Central Excise Receipt Audit
- ✓ Customs Receipt Audit
- ✓ Financial Audit of Autonomous Bodies
- ✓ Information System Security Management

Case Studies on

- ✓ Application of Accounting Standard 10 in Autonomous Bodies
- ✓ Public Private Partnership
- ✓ Sand Mining

Compendium on Audit of PPP Infrastructure Projects including PPP Newsletter (A compilation of important and useful news items relating to PPP that had appeared in newspapers and in the websites) dated December 2019, August 2019, December 2018 & June 2018.

Compendium on Goods and Services Tax – Salient features, Act, Rules, Notifications, Circulars and Orders

Videos on

- ✓ CAG – Role and Functions
- ✓ Case study on Sand Mining
- ✓ E-learning module on RTI Act

- ✓ Financial Attest Audit Manual,
- ✓ Financial Attest Audit Guidelines,
- ✓ Forming an Opinion and Reporting on Financial Statements
- ✓ Practice Note on Financial Attest Audit of Autonomous Bodies
