Annual Training Calendar 2021-22

Regional Training Institute, Mumbai

INDEX

SECTION I

PROFILE

Annual Training Calendar for the Year 2021-22

Profile

I. About RTI

Regional Training Institute (RTI), Mumbai, established in 1980, shifted to its own building with state of the art infrastructure in the heart of the new commercial and business hub of Mumbai, i.e. Bandra-Kurla Complex in July 2010. The RTI, Mumbai is headed by a full time Director General and caters to the training needs of 20 IA&AD offices located in Mumbai, Pune, Goa and Gujarat. RTI, Mumbai also renders technical support to the Training Centre, Rajkot. The Institute hosts training attended by international participants and holds training on Knowledge Centre topics for IA&AS, other Group A & B officers.

II. Jurisdiction of RTI and its Regional Advisory Committee

The activities of training institutes are guided by the Regional Advisory Committee (RAC), which is a Committee comprising Heads of Departments and representatives of user offices. The RAC for RTI, Mumbai is presently constituted with the following members:

1	Ms. Rebecca Mathai	Chairperson & Director General of Audit Western Railway, Mumbai
2	Shri. S. K. Jaipuriyar	Principal Accountant General (Audit)-I, Maharashtra, Mumbai
3	Ms. Alka Rehani Bhardwaj	Director General, Regional Training Institute, Mumbai
4	Shri. H. K. Dharmadarshi	Principal Accountant General (Audit)-II, Gujarat, Ahmedabad
5	Shri. C M Sane	Principal Accountant General (A&E)-I, Maharashtra, Mumbai
6	Shri Biren D Parmar	Principal Accountant General (A&E), Gujarat, Rajkot
7	Shri. Yashwant Kumar	Principal Accountant General (Audit)-I, Gujarat, Rajkot
8	Shri. Sandip Roy	Director General of Audit, Central Railway, Mumbai
9	Ms.Tanuja Mittal	Director General of Commercial Audit , Mumbai
10	Shri. K P Yadaw	Director General of Audit (Central), Mumbai
11	Shri. A K Behera	Accountant General, Goa
12	Shri. P V Hari Krishna	Principal Director of Audit (Shipping), Mumbai
13	Shri. Vijay N Kothari	Principal Director of Audit (Defence Services), Pune
14	Ms. Preethi Abraham	Principal Director of Audit (Central), Gujarat, Ahmedabad
15	Ms. Nidhi Jain	Director, Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi At Mumbai
16	Ms.Anita Singh	Director, O/o Director General of Audit (Finance and Communication), Delhi at Ahmedabad
17	Shri. Suryawanshi G H	Director. O/o Director of Audit, Ordnance Factories, Kirkee, Pune
18	Ms. Radha S	Director, O/o Principal Director of Audit (Agriculture, Food and Water Resources) Delhi at Mumbai

19	Shri S. Suresh	Director, O/o Director General of Audit (Finance and Communication), Delhi at Mumbai
20	Shri Madhusoodanan Nair	Dy. Accountant General, O/o Accountant General Audit (Audit)-II, Nagpur at Mumbai
21	Shri. Karan Vohra	Director of Audit (Navy), Branch: Mumbai

III. Knowledge Centre

HQ has designated RTI Mumbai as Knowledge Centre for the topics on (i) Corporate Governance (ii) Corporate Finance (iii) Commercial Audit and (iv) Audit of Autonomous Bodies, which has been added, vide HQ email dated 8 May 2020. As part of our training mandate relating to Knowledge Centre topics, we have planned one all-India training each, on Corporate Governance; Corporate Finance; Indian Accounting Standards, Auditing Standards, Accounting Standards and Analysis of Financial Statements; Audit of Autonomous Bodies and Consolidated Financial Statements of Companies, during 2021-22.

IV. Hosting of Training Calendar in Website

The training calendar, comprising details of training programme for General and EDP courses is issued to the user offices in soft copy format only. The course announcement contains all the information about a training programme, viz. course title, date, duration, location, programme, background, learning objectives, programme content and structure, methodology, target participants and additional information on the faculty proposed to be drawn and the feedback on previous course. It is hosted on the website of RTI, Mumbai *viz. saiindia.gov.in/rti/mumbai*

V. Calendar of Training Programmes (COTP)

The user offices were requested to prepare Training Needs Analyses, based on the mapping of training needs with the Annual Audit Plan, competency mapping and identifying suitable personnel who need to be given training on respective topics. The Calendar of Training Programmes (COTP) was drafted based on such training needs analyses received from user offices, which were duly compiled. We had sought the views of functional wings concerned and Training Wing, Headquarters on the same. The draft calendar was discussed during the meeting of the RAC on 13 January 2021. Following detailed discussion by the RAC and subsequent review/ confirmation of training requirements by user offices, the COTP has been finalised. The calendar for 2021-22 comprises 19 EDP training programmes over 101 training days covering 347 participants and 28 General training programmes over 109 training days covering 578 participants.

SECTION II

COURSES AT A GLANCE

EDP Courses

Sl. No.	Name of Course	No. of Courses	Duration of course (Days)
1.	IT Audit (including INTOSAI Guidelines, Manuals) Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	1	5
2.	Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	1	2
3.	Audit in IT Environment (Three batches - Sr. No. 3, 6 & 15)	3	18 (6 days per course)
4.	Introduction to e-procurement (GeM and CPPP) and e-tendering (CPPP)	1	2
5.	Hardware/Software Troubleshooting	1	5
6.	IDEA (Three batches - Sr. No. 7, 12 & 18)	3	15 (5 days per course)
7.	Advanced Ms Access and MS Excel (Two batches - Sr. No. 8 & 13)	2	12 (6 days per course)
8.	IT Audit (Level 2A)-Basic MS Access	1	5
9.	Data Analytics (Two batches - Sr. No. 10 & 16)	2	12 (6 days per course)
10.	MS Excel (Advanced) with Power Pivot (Two batches - Sr. No. 11 & 19)	2	10 (5 days per course)
11.	Oracle Backend-SQL	1	5
12.	Advanced Oracle - SQL, PL/ SQL	1	10
	Total	**19**	**101**

General Courses

Sl. No.	Name of Course	No. of Courses	Duration of course (Days)
1.	**Modular Training** Audit Evidence	1	3
2.	Pre-retirement course	1	2
3.	Financial Rules and Financial Management	1	4
4.	Goods and Service Tax (Two batches - Sr. No. 4 & 24)	2	10 (5 days per course)
5.	**Knowledge Centre Training** Audit of Autonomous Bodies	1	4
6.	**Modular Training** Audit Reporting	1	3
7.	Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR)	1	6

Sl. No.	Name of Course	No. of Courses	Duration of course (Days)
8.	Performance Audit & Risk based Audit (including PA Guidelines 2014)	1	5
9.	Induction course for Auditors & Accountants including Office procedure, CCS (Conduct) Rules, Gender Awareness & Ethics	1	5
10.	Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Auditing Guidelines, 2016	1	3
11.	Regulations on Audit & Accounts 2020	1	2
12.	Communication & Motivation and APARs	1	3
13.	**Knowledge Centre (Commercial Audit) Training** Training on Audit of Consolidated Financial Statements of Companies	1	2
14.	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act	1	3
15.	Training Programme on General Purpose-Financial Reporting (IPSAS)	1	3
16.	**Knowledge Centre Training** Training Programme on Corporate Finance	1	6
17.	**Knowledge Centre Training** Training programme on Corporate Governance	1	3
18.	Audit of Public Private Partnership Projects	1	5
19.	e-Governance with IFMS	1	3
20.	Workshop on Statistics & Sampling in Audit	1	2
21.	Government Accounting System, Role of GASAB & Transition to Accrual Accounting System	1	5
22.	Audit of Works Expenditure, Contracts & Projects	1	5
23.	**Knowledge Centre (Commercial Audit) Training** IndAS, Auditing Standards, Accounting Standards and Analysis of Financial Statements	1	5
24.	Audit of Fraud and Fraud Detection Techniques	1	3
25.	Development of Management Skills	1	6
26.	Audit of Panchayati Raj Institutions	1	4
27.	Audit of Urban Local Bodies	1	4
	Total	**28**	**109**

SECTION III

CALENDAR FOR EDP AND GENERAL COURSES

EDP calendar (2021-22)

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
1	IT Audit (including INTOSAI IT Audit Guidelines, Manuals) (DEO to Supervisors)	5	05.04.2021 to 09.04.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	5
				Branch : DGA, Navy, New Delhi at Mumbai	1
				Finance & Communication Audit Office, Ahmedabad	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	3
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (audit) I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	2
				Director General Of Audit(Central), Mumbai	4
				Director General Of Commercial Audit, Mumbai	2
				TOTAL	**30**
2	Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	2	22.04.2021 to 23.04.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3
				Branch : DGA, Navy, New Delhi at Mumbai	1
				Finance & Communication Audit Office, Ahmedabad	1
				Branch : Pr. Director Of Audit (Environment & Scientific Departments), New Delhi at Mumbai	1

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Branch: Director Of Audit, Ordnance Factory, Kolkata at Kirkee	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General Audit)I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3
				Director General Of Audit, Central Railway, Mumbai	2
				Principal Director Of Audit, Defence Services, Pune	2
				Principal Director Of Audit(Central), Ahmedabad	1
				Principal Director Of Audit (Shipping), Mumbai	1
				TOTAL	**26**
3	Audit in IT Environment	6	26.04.2021 to 01.05.2021	Principal Accountant General (A & E)I, Maharashtra, Mumbai	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Finance & Communication Audit Office, Ahmedabad	1
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Director General Of Audit, Central Railway, Mumbai	1
				Director General Of Audit(Central), Mumbai	3
				Principal Director Of Audit (Shipping), Mumbai	2
				TOTAL	**16**
4	Introduction to	2	03.05.2021 to 04.05.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
	e-procurement (GeM and CPPP) and e-tendering (CPPP)				
				Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Finance & Communication Audit Office Ahmedabad	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	1
				Branch: Director Of Audit, Ordnance Factory, Kolkata at Kirkee	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit (Central), Mumbai	2
				Principal Director Of Audit (Shipping), Mumbai	1
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**25**
5	Hardware/Software Troubleshooting (DEO to Supervisors)	5	17.05.2021 to 21.05.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	4
				Branch : Pr. Director Of Audit (Environment & Scientific Departments), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	3
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				Director General Of Audit, Central Railway, Mumbai	3
				Principal Director Of Audit, Defence Services, Pune	1
				Director General Of Audit(Central), Mumbai	2
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**28**
6	Audit in IT Environment	6	31.05.2021 to 05.06.2021	Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3
				Branch : DGA, Navy, New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Principal Director Of Audit, Defence Services, Pune	1
				Director General Of Audit(Central), Mumbai	2
				TOTAL	**14**
7	IDEA	5	14.06.2021 to 18.06.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Principal Accountant General (Audit)-II, Gujarat, Ahmedabad	2

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				TOTAL	**13**
8	Advanced MS Access and MS Excel (DEO to Supervisors)	6	21.06.2021 to 26.06.2021	Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	4
				Finance & Communication Audit Office, Ahmedabad	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Director General Of Audit, Central Railway, Mumbai	2
				Principal Director Of Audit(Central), Ahmedabad	2
				TOTAL	**20**
9	IT Audit (Level 2a) (Basic MS Access) (DEO to Supervisors)	5	05.07.2021 to 09.07.2021	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Finance & Communication Audit Office, Ahmedabad	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**17**
10	Data Analytics	6	26.07.2021 to 31.07.2021	Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Finance & Communication Audit Office, Ahmedabad	3
				Director General Of Audit, Western Railway, Mumbai	3
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (Audit) I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	2
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**16**
11	MS Excel (advanced) with Power Pivot (DEO to Supervisors)	5	02.08.2021 to 06.08.2021	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	4
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Director General Of Audit, Central Railway, Mumbai	4
				Director General Of Audit(Central), Mumbai	1
				TOTAL	**14**
12	IDEA	5	27.09.2021 to 01.10.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				TOTAL	**14**
13	Advanced MS Access and MS Excel (DEO to Supervisors)	6	22.11.2021 to 27.11.2021	Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	4
				Branch :DGA, Navy, New Delhi at Mumbai	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Director Of Audit, Defence Services, Pune	1
				TOTAL	**16**
14	Oracle Backend – SQL (DEO to Supervisors)	5	06.12.2021 to 10.12.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	2
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Gujarat, Rajkot	1

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Director General Of Audit, Central Railway, Mumbai	3
				Principal Director Of Audit(Central), Ahmedabad	1
				Principal Director Of Audit (Shipping), Mumbai	1
				Total	**16**
15	Audit in IT Environment	6	17.01.2022 to 22.01.2022	Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	2
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	2
				Director General Of Audit, Western Railway, Mumbai	4
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	2
				TOTAL	**17**
16	Data Analytics	6	31.01.2022 to 05.02.2022	Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Branch: Director Of Audit, Ordnance Factory, Kolkata at Kirkee	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	4
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	3
				TOTAL	**15**
17	Advanced Oracle, SQL, PL SQL (DEO to Sr AO)	10	21.02.2022 to 03.03.2022	Accountant General, Goa,	2

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	5
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Director Of Audit(Central), Ahmedabad	2
				TOTAL	**17**
18	IDEA	5	07.03.2022 to 11.03.2022	Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Director General Of Audit, Central Railway, Mumbai	5
				Director General Of Audit(Central), Mumbai	3
				TOTAL	**15**
19	MS Excel (advanced) with Power Pivot (DEO to Supervisors)	5	21.03.2022 to 25.03.2022	Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3
				Finance & Communication Audit Office Ahmedabad	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	1
				Director General Of Audit, Western Railway, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	5
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit (Shipping), Mumbai	1

Sl No	Programme Title	Duration (in days)	Period	Office	Slots
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**18**
	TOTAL	101			**347**

General calendar (2021-22)

Sl No.	Programme Title	Duration (in days)	Period	Office	Slots
1	Modular Training on Audit Evidence	3	07.04.2021 to 09.04.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3
				Finance & Communication Audit Office, Ahmedabad	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	5
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	2
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	4
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**26**
2	Pre-retirement course	2	19.04.2021 to 20.04.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	5
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Director General Of Audit, Western Railway, Mumbai	14
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4

Sl No.	Programme Title	Duration (in days)	Period	Office	Slots
				Director General Of Audit(Central), Mumbai	4
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**32**
3	Financial Rules and Financial Management	4	26.04.2021 to 29.04.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	2
				Principal Director Of Audit (Shipping), Mumbai	1
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**20**
4	Goods & Service Tax	5	03.05.2021 to 07.05.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	3

Sl No.	Programme Title	Duration (in days)	Period	Office	Slots
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3
				Director General Of Audit, Central Railway, Mumbai	3
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	4
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**21**
5	**Knowledge Centre Training** Audit of Autonomous Bodies	4	10.05.2021 to 13.05.2021	Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	7
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				Principal Director Of Audit(Central), Ahmedabad	2
				Principal Director Of Audit (Shipping), Mumbai	3
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**25**
6	Modular Training on Audit Reporting	3	19.05.2021 to 21.05.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2

Sl No.	Programme Title	Duration (in days)	Period	Office	Slots
				Branch : DGA Navy, New Delhi At Mumbai	1
				Branch : Director General Of Audit, Western Railway, Mumbai at Ahmedabad	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	2
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	2
				Principal Director OfAudit (Shipping), Mumbai	1
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**24**
7	Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR)	6	31.05.2021 to 05.06.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	3
				Principal Director Of Audit (Shipping), Mumbai	1
				TOTAL	**14**

8	Performance Audit and Risk based Audit((including PA Guidelines 2014)	5	14.06.2021 to 18.06.2021	Accountant General, Goa	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3
				Branch : DGA, Navy, New Delhi At Mumbai	1
				Finance & Communication Audit Office Ahmedabad	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	2
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit I), Gujarat, Rajkot	5
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	2
				Principal Director Of Audit (Shipping), Mumbai	1
				Director General Of Commercial Audit, Mumbai	1
				Total	**29**
9	Induction course of Auditors & Accounts including Office Procedure, CCS (Conduct) Rules, Gender Awareness and Ethics	5	26.07.2021 to 30.07.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	4

				Finance & Communication Audit Office, Ahmedabad	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Director General Of Audit, Central Railway, Mumbai	2
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	8
				Director General Of Commercial Audit, Mumbai	1
				Total	**26**
10	Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Audit Guidelines, 2016	3	04.08.2021 to 06.08.2021	Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	4
				Branch : DGA, Navy, New Delhi At Mumbai	1
				Finance & Communication Audit Office, Ahmedabad	1
				Finance & Communication Audit Office, Mumbai	3
				Principal Accountant General (Audit) I, Gujarat, Rajkot	5
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				Director General Of Audit, Central Railway, Mumbai	2
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	4
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**30**
11	Regulations on Audit & Accounts 2020	2	16.08.2021 to 17.08.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1

				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Finance & Communication Audit Office, Ahmedabad	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	1
				Director General Of Audit(Central), Mumbai	4
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**24**
12	Communication and Motivation & APARs	3	22.09.2021 to 24.09.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch: Director Of Audit, Ordnance Factory, Kolkata at Kirkee	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				Principal Director Of Audit, Defence Services, Pune	1

				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	5
				Principal Director Of Audit (Shipping), Mumbai	1
				TOTAL	**24**
13	**Knowledge Centre Training (Commercial Audit)** Consolidated Financial Statements of Companies	2	21.10.2021 to 22.10.2021	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	6
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	2
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit)I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**19**
14	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act	3	27.10.2021 to 29.10.2021	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Finance & Communication Audit Office, Ahmedabad	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Director General Of Audit, Western Railway, Mumbai	1

				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit)I, Gujarat, Rajkot	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Accountant General (Audit) II Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit(Central), Ahmedabad	1
				Director General Of Audit(Central), Mumbai	2
				Principal Director Of Audit (Shipping), Mumbai	1
				Director General Of Commercial Audit, Mumbai	2
				TOTAL	**21**
15	General Purpose-Financial Reporting (IPSAS)	3	15.11.2021 to 17.11.2021	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	2
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	3
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**15**
16	**Knowledge Centre Training** Corporate Finance	6	22.11.2021 to 27.11.2021	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	3

				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	2
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**11**
17	**Knowledge Centre Training** Corporate Governance	3	01.12.2021 to 03.12.2021	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	2
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**9**
18	Audit of Public Private Partnerships Projects	5	06.12.2021 to 10.12.2021	Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Director General Of Audit, Central Railway, Mumbai	1

				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	3
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**16**
19	e-Governance with IFMS	3	04.01.2022 to 06.01.2022	Principal Accountant General (A & E) I, Maharashtra, Mumbai	2
				Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Finance & Communication Audit Office, Ahmedabad	1
				Branch: Director Of Audit, Ordnance Factory, Kolkata at Kirkee	1
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Director General Of Audit, Central Railway, Mumbai	1
				Director General Of Audit(Central), Mumbai	1
				TOTAL	**15**
20	Workshop on Statistics & Sampling in Audit	2	17.01.2022 to 18.01.2022	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	5
				Branch : DGA, Navy, New Delhi at Mumbai	1
				Finance & Communication Audit Office, Ahmedabad	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1

				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	2
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	5
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	5
				Total	**33**
21	Government Accounting System, Role of GASAB & Transition to Accrual Accounting System	5	31.01.2022 to 04.02.2022	Principal Accountant General (A & E) I, Maharashtra, Mumbai	1
				Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Finance & Communication Audit Office ,Ahmedabad	1
				Director General Of Audit, Western Railway, Mumbai	1
				: Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	4
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit(Central), Ahmedabad	1
				Director General Of Audit(Central), Mumbai	1
				TOTAL	**15**
22	Audit of Works expenditure, Contracts & Projects	5	07.02.2022 to 11.02.2022	Accountant General, Goa,	2

				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch : DGA, Navy, New Delhi at Mumbai	1
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	1
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	1
				TOTAL	**16**
23	**Knowledge Centre Training (Commercial Audit)** Ind AS, Auditing Standards, Accounting Standards and Analysis of Financial Statements	5	14.02.2022 to 18.02.2022	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	8
				Finance & Communication Audit Office, Ahmedabad	1
				Branch : Principal Director Of Audit (Agriculture, Food & Water Resources), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit, Defence Services, Pune	1

				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	2
				Principal Director Of Audit (Shipping), Mumbai	2
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**26**
24	Goods and Service Tax	5	21.02.2022 to 25.02.2022	Accountant General, Goa,	1
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Finance & Communication Audit Office, Ahmedabad	1
				Branch : Pr. Director Of Audit(Environment & Scientific Departments), New Delhi at Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Director General Of Audit, Central Railway, Mumbai	2
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	3
				Principal Director Of Audit (Shipping), Mumbai	2
				TOTAL	**21**
25	Audit of Fraud and Fraud Detection Techniques	3	08.03.2022 to 10.03.2022	Accountant General, Goa,	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	1
				Branch : DGA, Navy, New Delhi At Mumbai	1
				Finance & Communication Audit Office, Mumbai	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	3

				Accountant General (Audit) II, Maharashtra, Mumbai Branch	1
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit, Defence Services, Pune	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	3
				Director General Of Commercial Audit, Mumbai	1
				TOTAL	**18**
26	Development of Management Skills	6	21.03.2022 to 26.03.2022	Principal Accountant General (A & E) I, Maharashtra, Mumbai	2
				Principal Accountant General(Audit)-II, Gujarat, Ahmedabad	2
				Branch: Director Of Audit, Ordnance Factory, Kolkata at Kirkee	1
				Director General Of Audit, Western Railway, Mumbai	1
				Finance & Communication Audit Office, Mumbai	1
				Principal Accountant General (A & E), Gujarat, Rajkot	2
				Principal Accountant General (audit) I, Gujarat, Rajkot	2
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	2
				Accountant General (Audit) II, Maharashtra, Mumbai Branch	2
				Director General Of Audit, Central Railway, Mumbai	1
				Principal Director Of Audit(Central), Ahmedabad	2
				Director General Of Audit(Central), Mumbai	6
				TOTAL	**24**
27	Audit of Panchayati Raj Institutions[*]	4	07.06.2021 to 10.06.2021	Accountant General, Goa,	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	6
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				TOTAL	**12**

28	Audit of Urban Local Bodies*	4	05.07.2021 to 08.07.2021	Accountant General, Goa,	2
				Principal Accountant General (Audit) I, Gujarat, Rajkot	6
				Principal Accountant General (Audit) I, Maharashtra, Mumbai	4
				TOTAL	**12**
	TOTAL	109			**578**

*included on special requests of the concerned user offices

SECTION IV

COURSE CONTENTS

EDP Courses: -2021-22

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
1	IT Audit (including INTOSAI IT Audit Guidelines, Manuals) (DEO to Supervisors)	5	• Introduction to IT Audit, • IT Controls • IT Security • Audit of Business Continuity Planning/Disaster Recovery Planning • Audit Matrix Template • Internal Control, Investment Decisions • Development & Acquisition • Outsourcing • IT Governance
2	Budgetary Process in the Government, usage of iBEMS in IA&AD & integration with PFMS	2	• Preparation of Budget (RE/BE) of the office and its reconciliation • iBEMS software – its use and functions, hands-on on iBEMS software • Introduction to PFMS software - its use in the department, functions of PFMS with hands-on • Demonstration of different modules available in PFMS software • Useful reports
3, 6 and 15	Audit in IT Environment (Supervisor to Sr.AO)	6x2 batches = 12	• To demonstrate the use of IT tools such as MS Excel and IDEA • Importance of controls with specific reference to Application Controls • Excel as data analytic tool, Features of Excel: Conditional formatting Filter including Advanced filter, Pivot Table • Excel functions: Numeric, Text, Conditional, Date and time, Financial, Aggregation • Idea 9.1 - Creating Projects, Import of data in diverse formats –Excel, Access, csv, text; • Using field statistics, Control totals, history property, Project Overview • Importing of PDF/PRN Data, ODBC, Indexing & of Sorting Data • Field Manipulation in IDEA, virtual fields • 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 Connection, Append, Compare • Commonly used @ Functions in IDEA, Stratification, Aging analysis, Sampling Exporting Data from IDEA to other formats, Creating and Printing Reports in IDEA
4	Introduction to e-procurement (GeM and CPPP) and e-tendering (CPPP)	2	• Salient features of GFR 2017 regarding procurement through GeM • Salient features of GeM in its latest version • Creation of users – Primary, Secondary, requirements for creation of users, user roles, action on transfer of primary/secondary users • The GeM Dashboard, searching for products in GeM

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• Options for buying available on GeM – Direct Purchase, Bidding, Reverse Auction, Monetary limits for deciding upon the mode of buying • Procedures and timelines for procurement in GeM using the Direct Purchase, Bidding and Reverse Auction modes, timelines for various stages viz. generation of PO, delivery, issue of CRAC and payment • CPPP *(Procurement & e-tendering)* • Other important points covering practical aspects on GeM including experience sharing by users of GeM • Prospective audit issues in GeM
5	Hardware/Software Troubleshooting (DEO to Supervisors)	5	• CMOS setup, Computer Hardware Maintenance (Not on chip level) • Testing: Hard disk, RAM, LAN card, motherboard • Disk fragmentation, disk clean-up • Disk surface & sector scan, Booting from system floppy • Performance Monitoring (XP) • Operating system, Drivers, Software & Antivirus • Creating partitions using Fdisk & formatting, • Installation of OS, drivers • Printers & Scanners and scanning documents, • Converting document to PDF & word formats etc. • Networking: TCP/IP installation • Basics of Networking, Network Classification • Client-Server Architecture, Creating Users, Giving rights, etc. • Managing User Accounts, Sharing files, Printers, Run command with IP Address. • Obtaining an IP addresses, Domain names • Administrative Tools • PC Assembling – Trouble Shooting, Tips & Tricks • Storage devices – Flash Drive, CD, DVD • Creating multisession CDs
6.	(Given at 3.)		
7, 12 and 18	IDEA (DEO to Supervisors)	5x3 batches = 15	• Overview • Import of files • Viewing the data • Data Extraction, summarisation, stratification, gap detection • Pivot table, Correlation, trend analysis • Functions and sampling • Reports and Designing
8 and 13	Advanced MS Access and MS Excel (DEO to Supervisors)	6x2 batches = 12	• Database concepts • Features of MS Access - Tables, Queries, Forms and Reports • Query wizard, Report Generation • Features of MS Excel – formulae and functions – lookup functions • Analysing data by creating Pivot tables, charts
9	IT Audit (Level 2a) (Basic MS Access) (DEO to Supervisors)	5	• Introduction to Databases, DBMS & RDBMS • Database & Table design • Creating a Table, editing, modification, key, fields • Importing/ exporting/ linking data • Relational Database: • Forms, records, controls • Queries

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• Design • Reports • Introduction to Databases, DBMS & RDBMS • Database & Table design • Creating a Table, editing, modification, key, fields • Importing/ exporting/ linking data • Relational Database: • Forms, records, controls • Queries • Design • Reports
10 and 16	Data Analytics	6x2 batches = 12	Descriptive Analytics, Statistical Approaches in Analytics, Predictive Analytics, Introduction to Data Analytics, Overview of KNIME, TABLEAU and Qlikview, Big data concepts
11 and 19	MS Excel (advanced) with Power Pivot (New course) (DEO to Supervisors)	5x2 batches = 10	• Introduction to MS Excel, formulae and functions – lookup functions • Analysing data by creating pivot tables, charts, Dashboards, Macros
12	(Given at 7.)		
13	(Given at 8.)		
14	Oracle Backend – SQL (DEO to Supervisors)	5	• Introduction to Oracle • Basic Database Concepts • Data Types- Command Categories: • DDL, DML, TCL, DCL • Constraints • Operators & Functions • Set Operators and Joins • Database-Objects • Queries & Sub-queries
15	(Given at 3.)		
16	(Given at 10.)		
17	Advanced Oracle, SQL, PL SQL (DEO to Sr AO)	10	• Introduction to oracle database • Use of joins, sub-queries to display data from multiple table • Sequences, Index • Introduction to PL/SQL, exception handling • Procedures and functions • Triggers • functions, procedures, cursors etc. PL/SQL Programming Language in simple and easy steps
18	(Given at 7.)		
19.	(Given at 11.)		

General Courses: -2020-21

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
1.	Audit Evidence	3	- Ice Breaking - Basic Concepts: Definition of Evidence/Audit Evidence; ISA / ISSAIs on Audit Evidence in Financial, Performance & Compliance Auditing; Attributes of good evidence - Techniques of Evidence Gathering – Importance of evidence in audit; evidence gathering process; sources of evidence; standards linked with audit evidence; audit documentation; broad classification; Collecting documentary evidence; Case laws and case studies - Financial Auditing – Case study; Key concepts on Audit Evidence in Financial Auditing - Compliance Auditing - Case study; Key concepts on Audit Evidence in Compliance Auditing - Performance Auditing – Case study; Key concepts on Audit Evidence in Performance Auditing - Audit in IT Environment – Case study, Key concepts on Audit in IT Environment
2.	Pre-retirement course	2	- Leading a Healthy Life – Yoga session - Pension benefits and rules – Superannuation and post-retirement benefits-GPF/NPS, Pension, Commutation, Gratuity, Leave Encashment; CGEGIS, Medical Facilities-CGHS/FMA; Mediclaim; Pensioners' Grievances Redressal Machinery. - Psychological Aspects of Retirement – Retirement and process involved, Managing the change, Retiring to purposeful activity, Change in Mental attitude, Change in lifestyle, Enriching relationships, Discovering own potential, Never too old to work, Difference between growing old and being useful even if old, Time Management. - Financial Aspects of Retirement – Choosing a consultant, investment avenues, discussion on relevant schemes ranging from short term needs to long term needs, Risk and return of various instruments, Identifying time and need for future expenses (Case studies/Group Discussion). - Asset allocation-Bank deposits to senior citizens plan, Mutual Funds, Bonds, Post Offices, Term Insurance etc.; Rules and regulations of each scheme, Tax Planning, Implications of Will (Case studies/Group Discussion)
3.	Financial Rules and Financial Management	4	- Financial Control in government - Constitutional provisions with reference to financial management - Role of Finance Commission - Budgetary Heads of Accounts – Capital, Revenue, DDR Heads - Government Accounting & Role of CGA; Budgetary control in Government-Types of budgeting - Parliamentary financial control - Committees of Legislature - Budget preparation & Monitoring; FRBM Act - Role of various agencies in Government Departments - Appropriation and Re-appropriation etc. - Finance Act - Tax and Non-Tax receipts.

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• GFRs; Delegation of Financial Powers; • MSO (Admn) Vol II, Important Rules, amendment of Rules • Contract management, CVC guidelines on procurement of Goods, Government e-Market place, PLA accounts • Budgeting and Financial Management in PSUs; • Balance of Payments and Foreign Exchange Reserves • Introduction to Capital Budgeting
4. and 24.	Goods and Service Tax	5x2 batches = 10	• Introduction & Overview of CGST, SGST and GST (Compensation to States) Acts including recent amendments to Compensation to States Act • Overview of IGST Act, place of Supply of Goods and Services under IGST Act • Distribution process among the Centre and State (revenue sharing between Centre and State), GST and Centre-State Financial Relations, Compensation Cess and its distribution • Meaning & Scope of Supply of Goods & Service • Significance of – Composite and Mixed Supply from auditor's perspective; Schedule I, II, III in GST • How to determine Place of supply of Goods & Services under IGST Act • Exports of Goods of Supply & Supplies in territorial waters • Time & Valuation of Supply of Goods & Service, Demand and recovery of GST thereon, Levy and Exemption from GST, Reverse charge mechanism, Transitional Provisions of GST, Customs & SAD • Forms, returns under GST, Filing of returns, matching of Input Tax Credit(ITC) & Composition Scheme • Registration, Business process; Auditing Works Contracts, High Sea, export, import, branch transfer, sale in transit transactions in GST • Accounting procedure under GST System • Audit & Assessment in GST; Inspection, Search, Seizure and Arrest, Offences, Penalties, Appeal, Revision • "Cost Audit & Cost Records" GST perspective • Payment of Tax under GST, Refund of Tax under GST; GSTN: Salient features, Front end business process on GSTN • E-Way Bill(with case study) • How to verify Input tax credit (ITC) claims; Anti-profiteering clauses in GST Act and its implementation; Input Service Distributor (ISD); Cross-utilization of IGST & funds transfer E- commerce and Job work; transitional provisions for job work, TDS, TCS under GST • Role of CAG in audit under GST; E2E Audit mandate in GST; Audit of transitional provisions of the Act, Transitional credit; Records to be seen while auditing GST (Centre tax, State tax and PSUs etc.) (case study & group discussions on the CAG's Reports)
5.	**Knowledge Centre Training-** Audit of Autonomous Bodies	4	• Mandate, scope and procedure for CAG Audit of Autonomous Bodies • Features of Accounting, Finance and Governance in Autonomous Bodies vis-à-vis PSUs • Accounting and Auditing aspects specific to Autonomous Bodies- Salient features of Uniform format of accounts/Format of SARs

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
6.	Audit Reporting	3	• Ice Breaking - Introduction to Audit Reporting covering ISSAI guidelines on Audit Reporting (Level 2 and Level 3) • Performance Audit Reporting - Components of an Audit Paragraph with focus on the components of a paragraph in a report • Emphasis is on the linkage between Audit Objectives identified at the Planning stage and the Audit Report covering Audit objectives linked with ADM; Documenting Audit work • Balanced and Fair Reporting with focus on characteristics of good Audit Evidence;, Consideration of audited agencies' response and views • Case study on recent PA • Guidelines of CAG office in writing Audit Report - Language and Structure, Style guide; audit memos, inspection reports and audit reports; sequencing audit findings and structuring an audit paragraph; common pitfalls in the language used in audit reports • Compliance Audit Reporting - Compliance Audit Reports with focus on compliance audit reporting requirements (ISSAI 4000) and Compliance Audit Guidelines, 2016 (With a Case Study)
7.	Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR)	6	• Budget – Meaning, Annual Financial Statement, Elements of Budget • Overview of Preparation and Compilation of Accounts & VLC • Audit of Treasury Accounts and Complied Accounts (Appendix I of FAAM and Annexure E of FAAG) • Audit of Transactions originating in AG Office and Inter – Government Transactions (Annexure G-Category 2 of FAAG) • Audit of Monthly Civil Accounts (Appendix I of FAAM and Annexure G and H of FAAG) • Structure of Appropriation Accounts, Certification audit of Government accounts as per the FAAM& FAAG • Structure of Finance Accounts, linkages with the Appropriation accounts with Case Studies • Audit of Finance Accounts (Appendix I of FAAM and Annexure I of FAAG) • Audit of Appropriation Accounts (Appendix I of FAAM and Annexure J of FAAG) • Introduction to Statistical Sampling; use of IDEA in FAA for selection of vouchers • Use of Monetary Unit Sampling – analysis along with Hands on sessions) • Preparation of Chapter I, II & III of SFAR
8.	Performance Audit and Risk based Auditing	5	• Introduction & salient features of Performance Auditing Guidelines 2014 • Strategic Planning and selection of subjects for Performance Audit-Principles and Procedures • Risk identification and assessment, risk model - Practical exercise/case study • Criteria-concepts and sources • Concept of Audit design matrix • Evidence – types and sources; preparation of audit test programme, evidence gathering, analysis and documentation

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• Audit Sampling Techniques • Developing conclusions for audit findings and observation and reporting • Setting objectives and linking to ADM and linking to final report • Drafting of Performance Audit Report
9.	Induction course for Auditors & Accountants including Office procedure, CCS (Conduct) Rules, Gender Awareness & Ethics	5	• CAG in Indian democracy- Role, mandate, functions, relationship with other arms of government and stakeholders • Organizational structure of IA&AD, Career progression in IA&AD, CAG's DPC Act and Regulation of Audit & Accounts • Types of audits • CCS (Conduct) Rules • Introduction to Govt. Accounts – Form & Structure, Major & Minor Heads, Classification, Finance & Appropriation Accounts, Treasury operations • Service Regulations - TA Rules, Leave Rules, Pay Rules, NPS • Office Procedure, Noting and Drafting • Introduction to GFR 2017, CVC guidelines on Procurement • Receipts and Payment Rules • Communication & Motivation. • Gender Awareness • Ethics
10.	Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Auditing Guidelines, 2016	3	• Introduction and overview of the new Compliance Auditing Guidelines, 2016 - General layout of the guidelines. • Preparation of Annual Compliance Audit Plan along with a case study • Risk Profiling of the Apex Auditable Entities and for udit Units • • Materiality – for planning, for quantum of evidence and for reporting • Multi stage sampling – selection of transactions • Determination of Subject Matter • Planning Compliance Audits – Understanding and assessment of internal controls; scope of audit and Compliance audit objectives • Preparation of Compliance Audit Design Matrix (ADM) • Implementation of ADM in Compliance Audits Conducting Compliance Audit with ADM • Evidence Gathering; Evaluation of evidence; Forming conclusions • Determining audit conclusions as per Audit Findings Matrix (AFM) and mapping Audit findings with ADM through AFM • Reporting Compliance Audits – Inspection Reports, Departmental Appreciation Note, Compliance Audit Report • Follow-up of the Inspection Report and Compliance Audit Report • Case studies, Group Discussion & Experience sharing
11.	Regulations on Audit & Accounts 2020	2	• Scope and extent of Audit, Guiding principles of Auditing Standards, Right of access to Audit and responsibilities of Auditable entities; Broad framework of Financial Audit, Compliance Audit, Performance Audit • General Principles of Govt. accounting and special provisions - Government Accounting Rules with Examples • Audit in IT Environment

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• Audit of Bodies and Authorities other than Govt. establishment and companies with case studies • Audit of Government Companies • Role of CAG in Audit of Panchayati Raj Institutions and Urban Local Bodies • Conduct of Audit, Audit notes and IRs, Audit evidence and Audit Reports
12.	Communication and Motivation & APARs	3	• Emotional Intelligence – Its importance & components • Importance of Communication and Personality Development • Effective communication – modes of communication; Body language; barriers to communication • Corporate Etiquette and Grooming including Social Etiquette • Etiquette and social norms; developing your professional and personal image; managing different personalities, rules of civility and decent behaviour at workplace • Gender sensitisation – Understanding concept of gender; Understanding stereotypes and how it affects our behaviour at a sub-conscious level • Motivation- Concepts. Law of Motivation, types of motivation, Leadership, Group Dynamics in teamwork, Concept of Team & Group etc. • Achievable expectation – World view of an individual, motivating subordinates; Interpersonal relationship etc., Counselling technique. • APAR, a motivational tool – Objective & Importance of APAR, Interpretation of grading, Disposal of representations against adverse remarks • Stress Management – Definitions and Types, • Stress Management Strategies and Tools – Cognitive, Behavioural • Yoga – Mindfulness/Meditation
13.	**Knowledge Centre Training (Commercial Audit)** - Consolidated Financial Statements of Companies	2	• Meaning and features of various types of stake holding by companies • Parent company, subsidiary company, associate, joint venture, controlled Special Purpose Entity, joint operations • Foreign Subsidiaries/exemptions • Formats on consolidation of accounts, Accounting mechanism, non-controlling interest, methods of consolidation, cash flow statement • Ind AS on consolidation • CA guidance note • Format of reports • Case studies and group discussion
14.	Conduct of DPC meeting, panels, impact of Disciplinary Action thereon, Rosters and RTI Act	3	• Annual Performance Appraisal Reports – Purpose, Importance; Reporting/Reviewing Officer, Periodicity; Guidelines for reporting/reviewing; time schedule for preparation of APARS etc.; Adverse entry - Remediable and irremediable adverse remarks affecting promotions etc. • Preparation, maintenance and operation of Post based rosters • Recruitment rules of various cadres in IA&AD • Reservations and concessions in appointments and promotions in various cadres in IA&AD • Sealed cover procedure-declining of promotion; review • Departmental Promotion Committee (DPC) • Preparation and operation of Panels for Promotion including preparation of Supplementary Panel; Method of promotion

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• Treatment of current vacancy and backlog vacancies, MACP, Disciplinary proceedings, unauthorized absence • Reservation of vacancies (SC/ST), physically challenged – GOI instructions • Right to Information Act 2005 - Salient features of the act and its implementation in Government
15.	General Purpose-Financial Reporting (IPSAS)	3	• Session on Evolution of Accounting Standards • Overview of IPSAS • Session on Cash basis IPSAS-Financial Reporting under the Cash basis of accounting • Important IPSAS, concepts therein and contents thereof • Case of accounting, presentation, disclosure and audit observation based on IPSAS • Session on Comparing IPSAS with IFRS/ Indian Accounting Standards • Case Study and Group Discussion regarding examples of audit based on IPSAS • Session on Overview of pronouncements of GASAB.
16.	**Knowledge Centre Training -** Corporate Finance	6	• Overview of the key terms pertaining to project planning & leasing agreements • Overview of the key terms pertaining to Working Capital Management • Investment decision • Financing decision (including Market Borrowings) • Overview of key terms pertaining to Foreign Exchange, exposure thereto & Risk Management • Corporate Risk Management • Hedging using derivatives • Overview of key terms pertaining to Corporate Mergers, Acquisition & Restructuring & Disinvestment • Audit issues and case studies pertaining to Valuation, Acquisition and disinvestment risk in the context of PSUs

17.	**Knowledge Centre Training** - Corporate Governance	3	• Introduction and Concepts of Corporate Governance
			• Business ethics & Corporate Governance
			• Discussion on recent audit reports and segment of annual report of companies, relating to corporate governance
			• CSR provisions
			• Evolution of Corporate Governance norms
			
			   ➢ Structures and processes
			   ➢ International and National Committees
			   ➢ Corporate Governance literature and law
			   ➢ Corporate Social Responsibility
			• DPE Guidelines
			• Environmental consciousness-Sustainability
			• Business Responsibility Report (BRR), Risk Management, Internal Control
			• Provisions in IRDA regulations

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• Provisions in the Companies Act 2013, rules there under • LODR, 2015 • ICSI and CA institute guidance on Audit of Corporate Governance • Role of audit & management • Organisation for Economic Co-operation and Development provisions for State Owned Entities • Audit Approach and Audit Checklist for Corporate Governance • Governance issues in accounts and audit-delay in finalising accounts • Future of Corporate Governance • Case Studies, Exercises and Group Discussions on these topics
18.	Audit of PPP Projects	5	• Overview, Scope & Objectives of PPP Projects • Implementation of a PPP Project and other Infrastructure areas • Issues in project formulation and approval • Concessions and concessions period • Risk allocation and Financing Risk • Viability Gap Funding • Tariff/Toll/user charges & Project Cost • Internal Rate of Return • Scope and objectives of PPP Audit • International Auditing Standards and Guidelines for the audit of PPP Projects • SAI Risks, Identifying and sharing of risks • Checklist and Audit perspective on PPP Projects

19.	e-Governance with IFMS	3	• Introduction to e-Governance
			• Understanding e-Governance Goals & Objectives
			• Need for Transformation in Government
			• Key objectives and benefits of e-Governance implementation
			• e-Governance vision and strategy
			• Introduction to e-Governance vision and strategy
			• Need for e-governance vision and strategy
			• Definition of e-Governance vision and objectives
			• Key elements of e-Governance strategy
			• Challenges in e-Governance implementation
			• NEGP & core infrastructure components
			  ➤ The concept of National e-Governance Plan (NeGP), Framework for Citizen Engagement in NeGP
			  ➤ Brief introduction to core infrastructure components of NEGP e.g. State Data Centres (SDCs), State Wide Area Networks (S.W.A.N), Common Services Centres (CSCs) etc.
			• e-governance service delivery
			• National e-Governance Service Delivery Gateway (NSDG);
			• State e-Governance Service Delivery Gateway (SSDG);
			• Government-to-citizen (G2C), government-to-business (G2B), government-to-government, (G2G), government-to-employees (G2E)
			• An introduction to various Mission Mode Projects under NEGP
			• Insight on e-Kranthi and MMPs

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			- Central MMPs - State MMPs & Integrated MMPs - Digital India Framework – Digital Infrastructure as Utility and Digital Empowerment - Audit of e-Governance project – case study - Overview of IFMS, Objective of IFMS, its relation to government financial accounting and budgeting practices, need of e-account submission, online reconciliation, role of AG office in IFMS - Introduction to Govt. A/cs – Structure & Classification of Accounts - BEAMS – Budget Estimation Allocation and Monitoring System - Bill Portal – For online generation of bills - Treasury Net – For processing of Bills in Treasuries and the accounting of all receipt and payment in District Treasuries and Sub-Treasuries - e-Kuber – Core Banking Solution of Reserve Bank of India – Facilities offered to Government – Its benefits to Government Departments - e-GRAS – To collect all types of receipts of the State Government; A brief introduction to working of e-govt receipt accounting system (e-GRAS), interface module, Financial data warehouse module and MIS Reports under IFMS - Ventanika – Application for pay fixation and verification - Sevaarth – Database of employees and for generation of pay bills - Pension (Nivruttivetanwahini) – Online submission of Pension proposals to Pr.AG (A&E) and electronic transfer of PPO by Pr.AG.
20.	Workshop on Statistics & Sampling in Audit	2	- How to use statistics in Audit to gain a better understanding of data - Presenting Audit Data using Tables, Graphs and Frequency Distribution - Use of the various Averages [Measures of Central Tendencies] in Audit. - Measures of Dispersion and Skewness and their use in the various audit situations - Correlation and Regression and their use in Audit - Sampling and its types including Estimation of Parameters like average and proportion - Point and Interval Estimates of Proportion (percentages) and Mean/Average - Estimation of errors with case studies - Use of Data Analysis for Sampling in the different Audits – Case Studies - Statistical Sampling in Audit – Attribute and Variable Sampling – situations where they can be used in Audit - Important points to be kept in view while deciding Sampling Methodology and Sample Size – particularly variability and size of population. - Calculation of sample size- - Case study, practical exercises

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
21.	Government Accounting System, Role of GASAB & Transition to Accrual Accounting System	5	• Role of CAG - Powers enshrined in the Constitution and CAG's (DPC) Act, 1971 • Government Accounting – Purpose and importance of accounting in Government • Passing of Bills and preparation of initial accounts by the Treasury - Monthly Civil Accounts • Accounting operations of all Inter-Government Transactions with monetary adjustments through • RBI Advice Procedure and Cash Settlement System • PLA A/c, GIA, Transfer entry and other Miscellaneous accounts • RBD Transactions and its reconciliation; Loan Transactions; Public Works and Forest Transactions • Finance and Appropriation Accounts • GASAB – Mandate, scope and its role on development of Government Accounting Standards for implementation of accrual accounting system • Guidance note on Fixed Assets and Indian Government Accounting Standards (IGAS) – IGAS 1, 2 and 3 • Proforma accrual accounts in Railways • Cash IPSAS
22.	Audit of Works expenditure, Contracts & Projects	5	• General outline of Public Works system of accounts • Analysis of major works • Audit of projects • Audit of constructions • Physical verification of works • Audit of stores and stock • Tendering process • Audit of works expenditure and tenders • CVC guidelines on procurement • GeM • Relevant part of law of contracts • Case laws on court awards and arbitration • New areas of contracting, Management contracts, leasing, service contracts, BOT, BOO, BLO, ROT, ROOT and BOLT-concepts and case studies, Turnkey contracts • Capital budgeting for Project Financial evaluation. • Introduction to project management concept stages in project execution, project monitoring, (CPM, PERT)
23.	**Knowledge Centre (Commercial Audit) Training** – Ind AS, Auditing Standards, Accounting Standards and Analysis of Financial Statements	5	• ICAI's Standards on Auditing • Applicability and mandate for Ind AS and Accounting Standards • Important Ind AS • Important Accounting Standards • Overview of other standards • Analysis of Financial Statements • Session on case studies by pooling resources
24.	**(Given at 4.)**		
25.	Audit of Fraud and Fraud Detection Techniques	3	• Understanding fraud and corruption - Elements of fraud and corruption; Distinction between fraud and error • Audit mandate and Audit mandate within SAI India • ASOSAI understanding in fighting fraud and corruption • Categories of fraud and corruption

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• General modus operandi of financial fraud, understand the individual and organizational environments in motivating fraud in work place • General Risk indicators, fraud symptoms, unusual transactions • Case study highlighting involvement of management in fraud, employees' fraud symptoms, identification of 'red flags' • Concept of Forensic Investigation and its relevance, Types of fraud; Finding 'red flags', Collection of evidence, Evaluation of evidence & reporting • Digital Forensic Audit (With examples from audit perspective) • Respective roles of audit and management in prevention and detection of fraud, SAI India Auditing standards and ASOSAI guidelines in audit of fraud • Identification of 'Red flags' in Government entities; field standards in evidence collection and reporting of audit conclusions • Objectives of Internal control and their role in prevention and detection of fraud; Scope and coverage of Internal control • Risk assessment and identification of fraud indicators; Sampling methods
26.	Development of Management Skills	6	• **Organizational Development** – understanding the vision, mission, values of organisation; Aligning oneself to organisational goals; Helping build organisational competencies; Competencies & capabilities of people; Developing an environment for growth; Nurturing talent; Training continuous learning • **Time Management:** Analysis & Prioritization, Planning & goal setting, Concept of delegation, Delegation in management • **Personality Development & Professional Etiquette:** Managing change, Personnel re-engineering, Knowing Self, Values & beliefs, Expectations and intentions, Goal Setting, Learning to empower oneself • **Emotional Intelligence:** Its importance & components - Self-awareness & self-regulation • **Leadership -** Concept process & formulation, Individual behaviour in a team, Characteristics of effective High performance team leader, Evaluation in terms of achievement of team objective • **Team Building:** Group Dynamics – concept of team and group; Building trust; Identify building blockages in team building; Conflict Management - Co-operation, Compromise, Win-Win • **Communication Process & Barriers** - Effective communication, modes of communication, art of effective listening, Skills in Interpersonal communication, Plan to succeed and not to fail, Exposure to people/friendly skills, Listening to the unsaid body language, giving & receiving feedback etc. • **Motivation & Grooming:** Concepts & Law of motivation; Types of motivation; Characteristics / traits of effective leadership in the context of administrative, audit and accounting functions; Group Dynamics in teamwork; Concept of Team & Group etc. • **Yoga session** • **Ethics & Values:** Code of Ethics for the IA&AD; Gender Awareness • **Environmental Awareness –** A field visit
27.	Audit of Panchayati Raj Institutions	4	• Governance of PRIs in light of 73rd CAA

Sr. No.	Name of the Course	Duration (in days)	Topic in Brief
			• Constitutional provisions on Accounting Framework of Panchayat Raj Institutions and Accounting system in PRIs, classification of accounting heads, Model Accounting system and e-Gramswaraj • 15th Finance Commission recommendation : Upgrade PRIAsoft needs to be integrated with Integrated Financial Management Information System (IFMIS) of the State Government (wherever it exists) and the Public Financial Management System (PFMS) of CGA • Provisions of Maharashtra/Gujarat and Goa Panchayat Acts • Technical Guidance and Supervision (TGS) over the audit of Panchayat • Audit of Government (Centre and State) schemes and monitoring thereof • Environment Management Services and Social Audits in PRIs • Audit of utilisation of Finance Commission grants to PRIs • Audit of works executed by the PRIs and Sustainable Development therefor • Audit of augmentation of own resources of income • Case Studies on major observations
28.	Audit of Urban Local Bodies	4	• Activities, functions and Governance of Municipalities/Corporation in light of 74th CAA • Concept of ULBs, its evolution and its importance in the developmental process • Codification pattern in the National Municipal Accounts Manual (NMAM) • Budget, accrual/hybrid system of accounting, principles, codification structure in ULB • Provisions of relevant Municipalities Act and Municipal Corporation Act and basic understanding of Governance of Local Bodies of ULBs • Technical Guidance and Supervision (TGS) over the audit of ULBs under Section 20(i) of the CAG's DPC) Act, 1971 • Audit of grants i.e. Central and State Schemes (including Social Audits, Environment Management Services)and Municipal Fund, Special Fund, Borrowed Fund • Audit of augmentation of own resources (Taxation/Non-tax revenue, cess) and audit points • 15th Finance Commission recommendation regarding accounts of ULBs and audit of utilisation of Finance Commission grants to ULBs • Audit of execution of works by the ULBs and monitoring thereof • Internal Control mechanism of ULBs • Case studies on major observations

SECTION V

RESOURCE PROFILE

I.   Infrastructure

RTI Building:

RTI building is centrally air-conditioned and equipped with modern design and construction features such as CCTVs, fire safety systems, etc.

Reception Area

We have a reception area for convenience of trainees, visiting faculty, officers and guests.

Office Reception

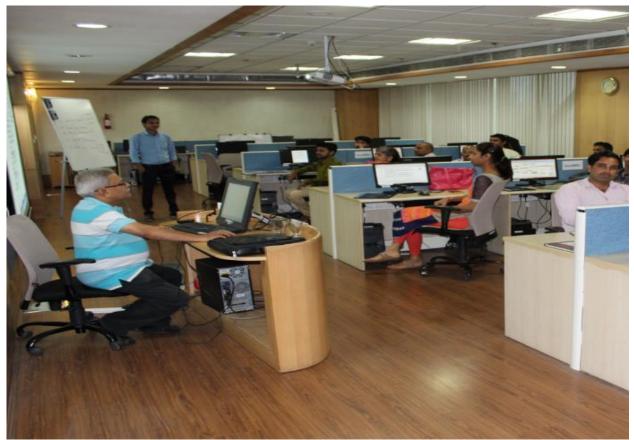DG RTI's cabin, RTI office on the 5th Floor and some area on the 6th floor comprise RTI, Mumbai's office area.

Seminar Hall and Classrooms

Class Room

Seminar Room

For conducting training, there are two class rooms with seating capacity of 26 each and one Seminar hall with capacity of 32 trainees. For training in EDP courses, there are two computer labs that can cater to 30 trainees each, equipped with workstations connected to internet. All the training halls are provided with LCD projectors and audio-visual gadgets suitable for presentations.

EDP LAB

Auditorium   **Conference Hall**

Other infrastructure in the RTI includes a Conference Hall (35 seating capacity) and an auditorium (154 seating capacity), equipped with LCD projector, motorized screen, Plasma screens, Video Recording Camera and stage lighting. All the above facilities are also equipped with wireless fidelity (Wi-Fi) ensuring round the clock wireless access to the web world of information.

Library & Reading room

RTI Library has an impressive collection of over 6000 books, videos, CDs, Courseware, Web materials, INTOSAI/ASOSAI material, Acts, Codes and Manuals, Journals and Periodicals. A well designed reading room is attached to the library in which internet connectivity has been provided for the use of trainees.

Indoor recreation facilities

In addition to the training infrastructure, there is a gymnasium fitted with most modern physical training equipment where the trainees can take their mind off from the academics and devote time for physical fitness. This provides the much needed body-mind relaxation.

We also have a recreation room with facilities for indoor games like table tennis, carrom and chess.

RTI Hostel

The accommodation needs of our outstation participants are catered to by the RTI Hostel located in the same campus. The hostel block consists of 28 fully furnished (double bedded), centrally air conditioned guest rooms with twin sharing facilities.

The hostel block also houses 4 VIP/VVIP guest rooms for senior IA&AS officers

The hostel rooms are provided with LCD TV, PC and coffee/tea making facility. All the rooms have attached bathrooms with water heaters and shower cubicles.

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Dining Hall and Kitchen

For catering to the working lunch and dining needs of the trainees, there is a well-furnished dining room and a kitchen based on piped gas supply.

II- Organisational Structure

III- Personnel (01.01.2021)

Cadre	Sanctioned Strength	Persons-In Position	Vacancy
Sr.AO/AO	6	6	Nil
AAO	3	2	1
Asstt. Supervisor (Audit)	1	1	Nil
Sr.Ar./Sr.Acctt.	2+2*	4	Nil
Auditor/Acctt.	3	1	2
P.S	1	Nil	1
Jr. Hindi Translator	1	Nil	1
Librarian-cum-Asstt.	1	1**	Nil
DEO	2	2	Nil
Clerk/Typist	1	Nil	1
Staff Car Driver	2	2(A)	Nil
MTS	5	5(B)	Nil
Total	**30**	**24**	**6**

*2 interim posts sanctioned by HQ
**1 Sr. Accountant is handling work of Librarian-cum-Asstt.
(A) 2 Staff car drivers outsourced.
(B) 5 MTS outsourced.

IV- Budget

Expenditure for the last 3 years (2018-2021)

(Rs.in thousand)

Head	Expenditure for the year		
	2018-19	**2019-20**	**2020-21 (as on 31-12-2020)**
Total Salary			
Gr A (IA&AS)	5865	3389	2941
Gr A(Non-IA&AS) B,C	18994	21379	16450
Wages			
Domestic Travel Expenses			
Gr A	328	306	-
Gr B, C & D	169	558	-
OE + LPS (includes OOE, Postage, Telephone, LPS,& Electricity & Water Charges)	14080	14657	6959
Medical			
Gr A (IA&AS)	23	20	0
Gr A(Non-IA&AS) B & C	19	80	97
Minor Works	7867	6300	6221
Professional Services	4710	12139	7404
Information Technology	2146	869	387
Grand Total	*54201*	*59697*	*40459*

SECTION VI

ACHIEVEMENTS

Training Statistics

Year	No. of courses conducted			No. of training slots			No. of training days		
	General	EDP Courses	Training for DRAAOs (2018-19 & 2019-20)	General	EDP Courses	Training for DRAAOs (2018-19 & 2019-20)	General	EDP Courses	Training for DRAAOs (2018-19 & 2019-20)
2016-17	40	28		862	591		144	144	
2017-18	30	19		665	366		112	98	
2018-19	33	16	15	706	325	485	124	82	114
2019-20	37	18	15	943	312	254	137	69	53
2020-21 (Upto January 2021	24 (23 Regular + 1 Addl.)	22 (13 Regular + 9 Addl.)	-	751(721 Regular + 30 Addl.)	850 (375 Regular + 475 Addl.)	-	90 (88 Regular + 2 Addl.)	87 (65 Regular + 22 Addl.)	-

Slots Targeted vis-à-vis Achieved

Year	Number of training slots as per Training Calendar			Actual training slots		
	General	EDP Courses	Training for DRAAOs (2018-19 & 2019-20)	General	EDP Courses	Training for DRAAOs (2018-19 & 2019-20)
2016-17	697	470		862	591	
2017-18	479	272		665	366	
2018-19	652	320	362	706	325	485
2019-20	678	278	245	943	312	254
2020-21 (upto January 2021)	375	288	-	751	850	-

Targets Planned for 2021-22

Number	General	EDP
Programmes	28	19
Days	109	101
Participants	578	347

Year-wise achievements 2016-17 to 2020-21

2016-2017
Knowledge Centre activities:

A. Courses conducted
- Group A and B personnel were trained in the all India programmes on Corporate Governance, Corporate Finance and Audit of Consolidated Financial Statements.
- Training was conducted on Companies Act, 2013 and on Accounting and Auditing Standards, Analysis of Financial Statements including Ind AS.

B. STMs prepared
- STM on Audit of Municipal Corporations was revised and updated and sent to Headquarters.
- STM on Corporate Finance and Taxation Audit was updated and sent to Headquarters.

C. Case studies
- Two spells of Workshop on Preparation of Case Studies conducted by Headquarters was hosted in RTI, Mumbai. Participants from all RTIs and RTCs in India attended. The purpose of the workshops was to re-align the way we prepare case studies. There were hands-on sessions on case studies and the intellectual process that goes into its preparation. The workshop was conducted by Director General (Training and Research) Headquarters, a senior academician from ISB, Hyderabad and Director, NAAA, Shimla in the first spell and in the second, by faculty from IIM-Ahmedabad.

D. Seminars/ Workshops conducted
- An All India Seminar on General Purpose-Financial Reporting (IPSAS) was conducted for Group A and B. The overall assessment was Excellent.

E. Any other achievement
- Newsletter was published for the six-month period ending March 2016, highlighting an article on Commercial Audit and was circulated.
- For the first time the Newsletter was published as e-Newsletter and hosted on the website for the six-month period ending September 2016. The e-Newsletter contained thoughts from the Director General's desk on the role of independent directors in oversight of management. It was dedicated to Corporate Governance and contained articles and snippets on the subject. It was circulated by e-mail as well. Printed version was discontinued.
- Compendium of comments on Accounts of Central PSUs was received from Headquarters Commercial Audit which was circulated to concerned User offices and rest of India.
- By networking with NACEN we were able to get Master Trainers for the training programme on Goods and Services Tax (GST) held in December 2016.
- A separate line was set up for enabling Wi-Fi access in Hostel block.
- Requests were made to Mumbai based IA&AS Officers to send their profile duly indicating their domain specialisation and area of expertise for enhancing their representation and participation in the resource pool of RTI, Mumbai. Accordingly, the faculty database has been revamped and the updated database is being uploaded on the RTI, Mumbai website.

Other Achievements:
- RTI, Mumbai, scored 134.28 out of 150, ranking 1st among all RTIs in India, in the assessment based on Performance Monitoring Framework, which was done for the first time relating to the year 2015-16. Being a residential training institute the responses of user offices on parameters like infrastructure, housekeeping and maintenance have been factored in as part of the performance management framework.

- Two-day conference for Director Audit, Navy, Mumbai for 40 participants was hosted.
- Logistics was provided for Customs Audit Training to 20 Participants of SAI Bangladesh
- Workshop on Statistical Sampling by PAG (Audit)-III, Mumbai, CERA workshop for Group A & B (approximately 150 participants) by O/o the PDA (Central)
- Midterm appraisal meeting on Thematic Audit on "Parcel business in Indian Railways for 40 participants by O/o the PDA, Central Railway, Mumbai
- One-day workshop for 23 participants by O/o the PAG (Audit)-III, Mumbai
- Midterm appraisal meeting on "Bio-toilets in passenger trains" organised by O/o the DGA, Western Railway, Mumbai
- Training under TGS was imparted to the officials of the Director, Local Fund Audit (2 batches)
- By networking with NACEN we were able to get Master Trainers for the 5-day additional training programme on Goods and Services Tax (GST) held in December 2016.
- Logistics was provided for training of delegates from SAI, Afghanistan. Inaugural address to the participants of the training programme was made in the Auditorium with a power point presentation which among others gave the participants a virtual tour of the amenities available in RTI, Mumbai which was greatly appreciated by the participants of SAI Afghanistan.
- Our faculty handled 3 full days' sessions spread over 2 batches for training personnel of office of PDCA & MAB-I, Mumbai for the exam on Introduction to IT Audit.
- Our faculty was deputed to office of PAG (Audit)-III, Maharashtra for delivering lectures.
- A Seminar on Big Data was hosted during the year.
- Four additional training programmes on Data Analytics were hosted.
- Additional Training on Ind AS was hosted for PAG (Audit)-III and CA Wing.
- Sr.AO (CF/ General) was selected for International Training at Slovenia.
- Ratings received was "A" in most of the evaluations on the following parameters: Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results
- In a first, a process was initiated for collaboration with niche institutions like National Institute of Securities Markets (NISM) in areas of Corporate Finance and Corporate Governance.

2017-2018
A. Courses conducted
- Group A and B personnel were trained in the all India programmes on General Purpose - Financial Reporting (IPSAS), Corporate Finance, Audit of Consolidated Financial Statement and Corporate Governance. These courses were very well appreciated and scored a rating between 90 to 93%.

B. STMs prepared
- STM on Audit of Contracts in Commercial Entities was sent to Headquarters for peer review in March 2018.

C. Case studies
- RTI, Mumbai took pioneering initiative to issue a case study on Knowledge Centre Topic-Corporate Governance, in the new format prescribed by Headquarters. A first draft was sent in June 2017, which was again revised in January 2018, based on guidance note for preparation of case studies received from Headquarters in November 2017.

D. Seminars/ Workshops conducted

- An All India Seminar on General Purpose-Financial Reporting (IPSAS) was conducted for Group A and B. The overall assessment was Excellent.
- We conducted a Workshop on 8 January 2018 on preparation of case studies for our user offices to apprise them of the new format of case studies.

E.   *Any other achievement*

- Frequency of newsletter was increased to quarterly. In newsletter for periods ending March 2017, June 2017 and September 2017, these included articles on our Knowledge Centre topics-IPSAS, Corporate Finance and Commercial Audit, respectively. These were circulated by e-mail and are hosted on our website as well. Printed version was discontinued.
- A compendium of instructions on Right to Information Act was circulated to User offices, as desired by our user offices.
- As a testimony to our responsiveness to the demands of user offices and participants, we have invited faculty from Headquarters to discuss the provisions of Right to Information Act.
- In response to user office requirements, we are also organising a training on "Planning for Superannuation" and on Marathi Language (Level I & II) as Additional Courses, this year.

F.   *Other Achievements:*

- We have been ranked third across all RTIs in India, based on Performance Monitoring Framework, based on performance for the year 2016-17, as per the Performance Monitoring Framework.
- Course Ratings received were "A" in most of the evaluations on the following parameters: Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results
- Our faculty and personnel had been invited to organisations like Bureau of Indian Standards, Insurance Institute of India and the user offices.
- Hosted 27 trainees from National Institute of Financial Management for 5 days, during which our faculty delivered lectures on CAG Audit/ Environmental Audit.
- Hosted Workshop on Performance Audit convened by HQ RC Wing, chaired by DAI (RC) and attended by ADAI (SR), ADAI (WR) and 13 HsoD from across the country for 2 days
- Hosted a one-day Workshop on "Mid-term appraisal of PAs/TAs" of the O/o the Principal Accountant General (Audit)-I, Maharashtra, Mumbai.
- Three days training for 25 participants from O/o DGA (Navy), Delhi was organized.
- Training for UN Audit, convened by IR Wing was held for three days for 21 participants.
- A day's workshop on Data Analytics, convened by CDMA, for 31 HsoD was held.
- Training on Ind AS, initiated by CA Wing, was held for 29 Group B officers for three days.
- A two-day workshop on IT Audit Module on GSTN was held for CRA Wing for 23 participants.
- All-India Training on Advanced Data Analytics was hosted, on behalf of CDMA for eleven days, in which 23 officers participated.
- Conducted 3 batches of training on Data Analytics between December 2017 and February 2018 based on directives of CDMA and Training Wing.
- Continued to lend our infrastructure to user offices like O/o DGA (Central) and MAB-I, Mumbai, for their in-house training/ examinations.
- Our faculty had been deputed for training on GST and on e-procurement at NIFM.
- Principal Director was nominated for 5- day training on Audit of Preparedness for Implementation of Sustainable Development Goals at iCED, Jaipur.

- Hosted 25 IA&AS Officer Trainees of 2017 batch, from 7.2.2018 to 17.2.2018 and organized their attachments to SEBI, RBI.
- Facilitated online training through video conferencing for 25 IA&AS probationers with faculty Smt. Latha Viswanathan, General Manager RBI, Mumbai on 14 February 2018.
- A fire safety drill was got conducted by CPWD (Electrical) on 23 February 2018 AN in which personnel from RTI, Mumbai and O/o PDCA & MAB-I, Mumbai participated. Staff was sensitised about fire safety issues. Training was also imparted to staff, officers and outsourced personnel for use of fire safety equipment.
- Security audit of website was conducted smoothly and the Security Auditor certified that the site is safe for hosting.
- Canteen contract was awarded to a new contractor in December 2017. Subsequent to this, our course ratings increased due to supply of hygienic and good quality food and prompt service.
- The building maintenance issue of RTI with CPWD Civil was successfully resolved with the support of Director, Works by taking up the matter with the Chief Engineer, CPWD. Resultantly, CPWD Civil, commenced Building Maintenance from funds received under MH 2059-Maintenance & Repairs, as against their earlier contention of obtaining funds separately from our Department, on plea of RTI building having been constructed through authorisation.
- Due to persistent efforts, a long-standing vacancy in the key post of AAO was filled in December 2017 and one post of DEO was filled for the first time in November 2017. The transition in the vacancy created in post of AO, Administration was managed well, by getting Admn. /Core Faculty officer of the Commercial wing, in coordination with Principal Director (Commercial) & AG (Audit)-III.
- Leakages in hostel rooms / lobby / cafeteria were successfully identified and got repaired by effectively following it up with CPWD Civil / Electrical to complete work timely.
- Office and hostel furnishings have been buttressed by procurements like cupboards, sofa, paintings and linen for hostel etc. for infrastructural improvement and deep freezer, refrigerator, etc. for canteen.

2018-2019

A. Significant event / initiative
- During a visit to Mumbai on 3 August 2018, Honourable Comptroller and Auditor General of India reviewed the performance of the institute and expressed satisfaction thereon.
- RTI, Mumbai has signed a Memorandum of Understanding with National Institute of Securities Markets, an educational initiative of SEBI on 11 January 2019 for academic collaboration, research, conduct of events and seminars and so on relating to our Knowledge Centre topics of Corporate Governance, Corporate Finance and Commercial Audit. Director General, Training, Headquarters has appreciated this initiative to associate with institutions of National/ International repute to share learning resources, experience and expertise.

B. Courses conducted
- IA & AS, other Group A and Group B personnel were trained in the all India programmes on General Purpose - Financial Reporting (IPSAS), Corporate Governance, Audit of Consolidated Financial Statements and Corporate Finance. These courses were very well appreciated and scored a rating between 89 to 96 *per cent*.
- All programmes scheduled as per the calendar under General and EDP were successfully conducted.

C. STMs prepared

- Peer review report of STM on Audit of Contracts in Commercial Entities was received from Headquarters on 27 August 2018. After incorporating the suggestions, the same was forwarded to Headquarters on 25 September 2018. It has been approved by Headquarters and disseminated to all training institutes on 5 November 2018 for its utilisation.
- STM on Corporate Governance and Ethics was sent to Headquarters for peer review in May 2018. It was received from Headquarters on 3 October 2018 after peer review. After incorporating the suggestions, the same was submitted to Headquarters on 9 October 2018. It was approved by Headquarters and disseminated to all training institutes on 13 November 2018 for its utilisation.

D. *Case studies and Research Paper*
- Our case study on Corporate Governance- "Role of Executive Directors" in the new pattern prescribed by Headquarters has been approved by Headquarters and disseminated to all training institutes on 30 August 2018 for its utilisation.
- A bi-lingual research paper on 'Working Capital Management' was sent to HQ for approval on 30 March 2019.

E. *Seminars/ Workshops conducted*
- Based on the suggestions of user offices and as desired by Chair, RAC, a vertical workshop on "Statistics and Sampling in Audit" was conducted on 3rd and 4th January 2019. A moderator-driven approach was adopted for the first time. Shri Pawan Dhamija, Statistical Advisor was the faculty and PAG (GSSA), Gujarat, Rajkot, PAG (ERSA), Gujarat, Ahmedabad and PAG (Audit)-I, Maharashtra, Mumbai were the moderators for different sessions. The participants included 11 IA & AS officers along with SAOs, AOs and AAOs. The workshop was highly appreciated for its rich theoretical and practical course content and inputs. The assessment was "Excellent".

F. *Other Achievements*
Administration
- Headquarters ranked the institute fourth across all RTIs in India under Performance Monitoring Framework for the year 2017-18.
- Director of Inspection, Headquarters settled all outstanding paras of the institute, based on action taken by RTI and replies given.
- A delegation of SAI, China led by Ms. Zhang Li, Chief Economist (member of top management) comprising six members visited RTI, Mumbai on 13 December 2018 and a presentation on functioning of RTI was given to the delegation.
- Hosted a delegation of IA & AS Officer Trainees from NAAA, Shimla from 14-22 February 2019.

Infrastructure
- Post construction of kitchen and renovation of canteen area, cooking of food has commenced, based on piped gas supply.
- A PNG detection system has been installed at kitchen to enhance safety and for gas leakage detection.
- LED lights are being installed in the entire premises to save power.
- Major repair of chiller pipes and connected electrical wiring have been carried out.
- Continued to lend our infrastructure to user offices like O/o PAG (Audit)-I, Maharashtra, DGA (WR), DGA (Central) and MAB-I, Mumbai, for their in-house training/ examinations/workshops/meetings and events.

- Hosted a six-day Training Course for Divisional Accounts Officers and Divisional Accountants of Maharashtra cadre from 16-21 July 2018 for O/o AG (A&E)-I, Maharashtra, Mumbai and O/o AG (A&E)-II, Maharashtra, Nagpur.

EDP
- Prepared a database of trainees from 2013-14 onwards in MS-Excel to serve as an MIS.
- IAAD net connectivity became operational from June 2018.
- Initiated migration of website to NIC cloud.
- Commenced end course evaluation test in online mode from April 2018 and collection of participants' bio-data and feedback in online mode from October 2018.

Training (EDP and General)
- Personnel from Headquarters and offices in Gujarat were added to our training jurisdiction from 1 July 2018. RAC meeting was convened on 23 August 2018 and this transition was smoothly effected.
- Course Ratings received were "A" in most of the evaluations on the following parameters: Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results.
- Conducted Preparatory training in November 2018 and organised Induction training from, 1 February 2019 for Direct Recruit AAOs, as per directions of Headquarters.
- Our faculty had been invited to NACIN to deliver lectures.

Knowledge Centre
- Conducted a three-day training in August 2018 on Certification Audit of Accounts of Autonomous bodies based on request of office of Director General of Audit (Scientific Departments), New Delhi, for their 20 officers based in Mumbai, Chennai and Bengaluru.
- Published newsletters for the quarter ending March 2018, six monthly period ending September 2018 and quarter ending December 2018. Contents and format of the newsletter are constantly being refined. The newsletter was titled सुप्रसंग, effective from the latest edition for the quarter ending December 2018, denoting the celebration of the sunrise of knowledge and new life.

2019-2020

A. Significant event / initiative

- It was decided in the Conclave of Heads of RTIs/ RTCs held in August 2019 that RTI, Mumbai, in coordination with an external training partner will design and develop a booklet for participants on the basis of any one select STM content and that the booklet template will be circulated to all RTIs/ RTCs to develop similar booklets for the STMs they have developed. Pursuant to this, the booklet was prepared based on STM on Corporate Governance and Ethics prepared by RTI, Mumbai in 2018. Inputs were obtained from National Institute of Securities Markets (NISM) in terms of an existing MoU signed in January 2019. The draft booklet was sent to Headquarters in October 2019. A sample printed copy complying with the remarks of the review team of Commercial Wing, Headquarters received on 10 December 2019 was sent to Headquarters on 20 December 2019 for approval, after incorporating latest amendments. The same was approved by Headquarters on 25 February 2020.

- **Systems Automation Initiative (SAI) Application for Training**
  - ✓ Pursuant to the decision taken during the Conclave of HsoD of RTIs/RTCs held in August 2019, the project development took off in September 2019 under the aegis of the Project Board constituted to steer the project, with DG RTI, Mumbai as Chairperson, PD RTC, Bengaluru as Member Secretary and PD RTI, Jammu and Director, RTC Delhi as Members. The first meeting of the Board was held at RTI, Mumbai in September 2019. Thereafter, the Project Board has met 8 times through Video Conferencing to monitor the progress of the project vis-à-vis the timelines.
  - ✓ All modules of Phase-I of the project were successfully tested and piloted at RTI Mumbai. These modules are:
    - ➢ Adding / editing training courses
    - ➢ Nominations from user offices
    - ➢ Registration of candidates
    - ➢ Uploading materials
    - ➢ Session and course feedback of participants and
    - ➢ Issue of end-course participation certificates.
  - ✓ Modules for nomination of IA&AS officers in all-India courses by Principal Director (Personnel) and self-nomination have also been successfully tested at RTI, Mumbai.
  - ✓ A workshop to hand-hold user offices in operating the various features of SAI was conducted in October 2019 at RTI, Mumbai, which was also attended by faculty from RTI, Nagpur and RTI, Shillong, who were supported in the implementation of the SAI Training project. Support was also rendered to RTI, Kolkata in running their pilot in a training programme, held in December 2019.
  - ✓ Videos on various modules have been prepared by core faculty, RTI, Mumbai for guidance of users and hosted in the SAI-Application.
  - ✓ RTI Mumbai successfully implemented the SAI Training Project from 1 December 2019, one month ahead of the scheduled roll out thereof, with the active support and cooperation of all user offices.

- **IT Initiative - Library Module:**
  With a view to facilitating online searching of books in the library by the trainees of RTI, Mumbai and for placing request for books online, a web-based Library Information module has been developed recently, which runs on the local network of RTI Mumbai.

B. Knowledge Centre initiatives

- **Case Studies:** Two case studies on Commercial Audit - "Discriminatory rates of Land Allotment" and "Loss due to non-compliance of safety standards" were sent to HQ on 30 January and 1 February 2020 respectively for review and approval.
- **Research Paper:** HQ intimated comments of Commercial Wing on 26 June 2019 on the bilingual research paper on 'Working Capital Management, which had been sent to HQ on 30 March 2019. Based on these comments, it was revised and sent to HQ on 4 July 2019. HQ disseminated the research paper to all RTIs/RTCs on 12 July 2019 for training purposes.
- **Newsletter:** E-newsletters titled 'सुप्रसंग' were published during the year for the quarter ending March 2019 and for the half year ending September 2019, with interesting audit observations and news on Knowledge Centre topics. These were e-mailed to all offices in

IA&AD and to Commercial Audit e-mail group on 11 June 2019 and 28 October 2019 respectively.

- **Structured Training Modules (STMs):** Two STMs on Commercial Audit - "Consolidated Financial Statements of Companies" and "Special features, Accounts and Audit of typical companies-Electricity, Finance (NBFC), Banks and Insurance Companies for SAS (Commercial) Examination" were sent to HQ on 5 March and 28 March 2020 (during lockdown, based on work from home) respectively for review and approval.

C. Courses conducted/ proposed

- Programmes scheduled as per the calendar under General and EDP were successfully conducted, duly incorporating revisions required as per HQ instructions on DRAAO training. This included,
  - ✓ Induction training from 1-9 April 2019 for 65 DRAAOs.
  - ✓ 12 additional training programmes covering 189 DRAAOs from 18-30 April 2019.
- Course Ratings received were "A" in most of the course evaluations on the following parameters: Quality of Training Course, Attendance, Quality of delivery of training, Trainee Satisfaction and Evaluation of Test Results.
- IA&AS, other Group A and Group B personnel were trained in all India programmes on General Purpose - Financial Reporting (IPSAS), Corporate Governance, Audit of Consolidated Financial Statements and Corporate Finance.
- An extra day of training was added to the 4-day training on 'Certification Audit of Accounts including Financial Audit of Autonomous Bodies (May 2019) for training 10 personnel from Defence Audit wing on all-India basis, on audit of Autonomous Bodies of Defence units.
- Additional training programme was conducted in 3 batches for 143 participants for RAE-2 revised paper on GST.
- All-India Advanced Training was conducted on Tableau Desktop and IDEA software from 17-19 February 2020 for 12 IA&AS officers and 8 SAO/AAO, as requested by IS Wing, Headquarters.
- Pursuant to decision taken in the Conclave of Heads of RTIs/RTCs (August 2019) on providing regular training to Divisional Accountants under the cadre control of A&E offices and to finalise the course content/training programme in conjunction with the A&E offices under their jurisdiction, training for around 23 Divisional Accountants was scheduled as an additional training from 2-4 March 2020.

D. Seminars/ Workshops conducted

- The following workshops were conducted during 2019-20.
  - ✓ Sector-specific workshop on Performance Audit (Civil, Commercial, Revenue) with a moderator-driven approach. PAG (Audit)-I, Maharashtra, Mumbai, PAG (ERSA), Gujarat, Ahmedabad, Director O/o PDA (Central), Ahmedabad and DAG, O/o PAG (Audit) III, Mumbai were the moderators for different sessions. The participants included 6 IA&AS officers along with SAOs, AOs and AAOs.
  - ✓ Workshop on Planning, Conducting and Reporting of Compliance Audit as per new Compliance Audit Guidelines, 2016 for 31 participants, including 3 IA&AS officers.
  - ✓ Workshop on Statistics & Sampling in audit with a moderator-driven approach. Shri Pawan Dhamija, Statistical Advisor was the faculty and PAG (Audit)-I, Maharashtra, Mumbai, PAG (ERSA), Gujarat, Ahmedabad and DG, RTI, Mumbai were the moderators for different sessions. The participants included 3 IA&AS officers along with SAOs, AOs and AAOs.

E. *Other Achievements*

Administration
- RTI, Mumbai was ranked 1st among all RTIs in India by Headquarters, in the assessment based on Performance Monitoring Framework for the year 2018-19.
- A delegation of 22 IA&AS Officer Trainees from NAAA, Shimla was hosted from 07-16 February 2020.
- RAC recommended to introduce Yoga classes for resident participants in 3-5 days' training programmes. Accordingly, for faculty support, initiative was taken to associate with one of the oldest Yoga institutes in the country (the Yoga Institute, Mumbai - established in 1917). Classes were introduced in January 2020, which have been appreciated.

Infrastructure
- RTI continued to lend infrastructure to user offices like O/o DGA (Central), MAB-I, Mumbai and PD (CR) for their in-house training/ examinations/workshops/meetings and events.
- A three-week mandatory training for AAOs due for promotion to the post of Sr.AO was conducted for 65 participants by O/o DGA (Central), Mumbai with infrastructure and resource support from RTI, Mumbai, from 09-28 December 2019.

Faculty support
- Our faculty has been invited as guest faculty for in-house training by user offices, National Academy of Defence Financial Management & Regional Training Centre, Pune and Institute of Government Accounts and Finance, Mumbai.

2020-2021

RTI, Mumbai's calendar of training programmes for the year 2020-21 was prepared by due process, planning for 26 General training programmes over 101 training days covering 518 participants and 19 EDP training programmes over 102 training days covering 351 participants.

- **Process Continuity Plan amidst COVID-19**
  - i) It was business as usual for RTI Mumbai amidst the pandemic and the training and administrative activities went on largely uninterrupted as technology was leveraged for online training, internal meetings, meetings with CPWD, quarterly Hindi meetings, Hindi Workshop etc. We made pioneering efforts to initiate online training, right at the outset in April 2020, based on a request for the same from one of our user offices and later to develop guidelines for the same.

    We were able to surpass our training targets by rescheduling programmes in consultation with user offices, including by convening a Special meeting of the RAC in June 2020. The online MS Teams platform and the SAI Training application allowed us to conduct training for a large number of participants which, for one course on e-office, was as high as 169. While MS Teams helped us reach out to a large participant base, the SAI Training application greatly facilitated all the training related back office activities, resulting in increase of 29 training days, 11 courses and 937 participants as on January 2021.

We invited faculty from other RTIs/RTCs and IAAD offices, outside our jurisdiction besides external faculty attached to other RTIs as well. We also conducted online tests using our department's CEDAR portal and other online tools.

The online functioning was supplemented by officials especially in administration, who attended office for pay bill and other procurement activities so as to cater to the periodic logistics and sanitisation needs by observing due diligence to the pandemic protocols and safety measures. Faculty members and training related staff also attended office to attend to training exigencies.

Besides, following the pandemic protocols such as checking of temperature of all officials and outsourced employees at the reception and having hand sanitisers placed at various places, RTI, in collaboration with Municipal Corporation of Greater Mumbai, also arranged for RTPCR tests for all officials of RTI and office of the PDA (Shipping), Mumbai, besides all the outsourced employees. This exercise helped in identifying two officials with COVID, who were then advised quarantine. All these safety and preventive measures helped RTI ensure safety of all regular and outsourced staff in the RTI Building

ii) Upgradation of the Local Area Network(LAN) of RTI Mumbai is underway with funds sanctioned from HQ and is expected to be completed by February 2021.

- **E-Learning Videos**
  Pursuant to the decision in the conference of heads of RTIs/RTCs held on 29.05.2020, e-learning videos on two topics in IDEA viz. Summarization in IDEA and Data Manipulation in IDEA, were prepared and submitted by RTI Mumbai to HQ. These were approved in January 2021, for circulation by HQ and the same have been shared with other RTIs/RTCs.

- **Knowledge Centre initiatives**
  HQ has designated RTI Mumbai as Knowledge Centre for the topics on (i) Corporate Governance (ii) Corporate Finance (iii) Commercial Audit and (iv) Audit of Autonomous Bodies vide HQ email dated 8 May 2020.

  - ➢ **Structured Training Modules (STMs):** Two STMs on Commercial Audit - "Consolidated Financial Statements of Companies" and "Special features, Accounts and Audit of typical Companies-Electricity, Finance (NBFC), Banks and Insurance Companies for SAS (Commercial) Examination" have been received from Headquarters after peer review and compliance to the same is in process. A Structured Training Module (STM) on Audit of Port Trusts has been prepared and forwarded to the HQ on 7 December 2020 for review and approval, with inputs from O/o PDA (Shipping), Mumbai.
  - ➢ **Case Studies**: Case studies on Commercial Audit titled "Discriminatory rates of Land Allotment" and "Loss due to non-compliance of safety standards" were modified and submitted to HQ, based on Peer Review observations, on 11 December 2020. These were approved by HQ on 18 December 2020 and uploaded on RTI's website.
  - ➢ **Newsletter:** E-newsletters titled 'सुप्रसंग' have been published during the year for the quarter ending March 2020 and for the half year ending September 2020, with interesting audit observations and news on Knowledge Centre topics. These were

e-mailed to all offices in IA&AD and to Commercial Audit e-mail group on 25 April 2020 and 28 December 2020 respectively.

- **MOUs:** A Memorandum of Understanding was signed on 28 September 2020, through Video Conferencing using MS Teams, with the Institute of Cost Accountants of India (established by Act of Parliament), for formalising faculty support and joint research arrangements.

- Other achievements
  - DG RTI chaired two committees constituted during the year 2020-21 by HQ.
    - i. The first committee comprising of HsOD, RTI, Mumbai(Chair), RTI Chennai and RTI Ranchi carried out the task of prescribing syllabus, programme schedule and programme contents for eight entry cadres of IAAD (except Group A and Group B Gazetted) in consultation with user offices. Based on the inputs received from field audit and accounts offices, including six user offices of RTI Mumbai and other RTIs/RTCs, the Committee designed and submitted the same along with its report, as per the scheduled date, on 19 June 2020. The same was appreciated by HQ. All the user offices had, accordingly, to conduct this training as per the HQ instructions dated 06 July 2020.
    - ii. The second committee was for prescribing syllabus and for designing a three-week Training Module for AAOs empanelled for promotion as SAO, for implementation by all field offices for the Panel-Year 2021. In addition to DG, RTI Mumbai(Chair), HsOD of RTI Shillong and RTI Chennai were the other Members of the Committee. The comprehensive Training Schedule and Modules prepared were commended by the HQ. The training is to be conducted by the user offices as per these approved Training Modules (TMs), placed in the SAI Application.
  - As Chair of the SAI Training Project Board, during 2020-21, DG, RTI Mumbai participated in seven meetings of the Board (as on 31.12.2020), for overseeing the developments of various modules of the application and progress of their implementation.

Sd/-

Director General/RTI